

Southern Ozaukee Fire & EMS  
 2025 Budget  
 All Funds  
 Summary of Revenues & Expenditures

**Summary of Revenues**

Source	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2025 Budget
<b>Intergovernmental Charges for Services</b>			
City of Mequon	\$ 1,352,374	\$ 1,401,723	1,478,821
Village of Thiensville	247,883	258,496	272,714
City of Mequon Capital Allocation	118,202	110,000	110,000
Village of Thiensville Capital Allocation	21,798	20,285	20,285
Total Intergovernmental Charges for Services	<u>\$ 1,740,257</u>	<u>\$ 1,790,504</u>	<u>\$ 1,881,819</u>
<b>Non-Property Tax Revenue:</b>			
Intergovernmental Revenue	\$ 625,294	\$ 630,238	\$ 356,358
Regulation & Compliance	69,276	96,360	70,200
Public Charges for Services	1,582,313	1,374,971	1,354,971
Commercial Revenues	2,192	12,000	58,117
Miscellaneous Revenues	232,533	-	-
Other Financing Sources	183,226	-	-
Total Non-Property Tax Revenue:	<u>\$ 2,694,834</u>	<u>\$ 2,113,569</u>	<u>\$ 1,839,646</u>
Total Revenue	<u>\$ 4,435,091</u>	<u>\$ 3,904,073</u>	<u>\$ 3,721,465</u>

**Summary of Expenditures**

Department	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2025 Budget
Salaries & Wages	\$ 1,987,206	\$ 2,389,995	\$ 2,257,485
Fringe Benefits	518,642	548,104	669,236
Personnel Services	56,525	91,983	78,200
Contractual Services	111,792	131,248	155,798
Commodities	228,172	114,826	109,700
Equipment Maintenance	121,364	178,596	171,664
Property & Liability Insurance	119,037	119,036	129,097
Unclassified - Transfers	-	200,000	-
Capital Projects Fund	180,939	-	-
Total Expenditures	<u>\$ 3,323,677</u>	<u>\$ 3,773,788</u>	<u>\$ 3,571,180</u>
Beginning Operating Fund Balance			\$ 236,082
Annual Income / (Loss)			-
Ending Operating Fund Balance			<u>\$ 236,082</u>

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Summary of Revenues and Expenditures

**Summary of Revenues**

Source	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget
<b>Intergovernmental Charges for Services</b>					
City of Mequon	\$ 1,352,374	\$ 1,401,723	\$ 1,051,292	\$ 1,401,723	1,478,821
Village of Thiensville	247,883	258,496	193,872	258,496	272,714
Total Intergovernmental Charges for Services	<u>\$ 1,600,257</u>	<u>\$ 1,660,219</u>	<u>\$ 1,245,164</u>	<u>\$ 1,660,219</u>	<u>\$ 1,751,534</u>
<b>Non-Property Tax Revenue:</b>					
Intergovernmental Revenue	\$ 625,294	\$ 630,238	\$ 481,595	\$ 737,370	\$ 356,358
Regulation & Compliance	69,276	96,360	25,038	65,500	70,200
Public Charges for Services	1,582,313	1,374,971	566,859	1,358,971	1,354,971
Commercial Revenues	2,192	12,000	36,447	50,000	38,117
Miscellaneous Revenues	232,533	-	16,225	2,918	-
Total Non-Property Tax Revenue:	<u>\$ 2,511,608</u>	<u>\$ 2,113,569</u>	<u>\$ 1,126,164</u>	<u>\$ 2,214,759</u>	<u>\$ 1,819,646</u>
Total Revenue	<u>\$ 4,111,865</u>	<u>\$ 3,773,788</u>	<u>\$ 2,371,328</u>	<u>\$ 3,874,978</u>	<u>\$ 3,571,180</u>

**Summary of Expenditures**

Department	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget
Salaries & Wages	\$ 1,987,206	\$ 2,389,995	\$ 1,355,519	\$ 2,033,279	\$ 2,257,485
Fringe Benefits	518,642	548,104	290,819	461,258	669,236
Personnel Services	56,525	91,983	30,818	81,801	78,200
Contractual Services	111,792	131,248	158,233	210,963	155,798
Commodities	228,172	114,826	55,332	98,037	109,700
Equipment Maintenance	121,364	178,596	128,867	175,254	171,664
Property & Liability Insurance	119,037	119,036	97,409	186,262	129,097
Unclassified - Transfers	-	200,000	-	-	-
Total General Fund Expenditures	<u>\$ 3,142,738</u>	<u>\$ 3,773,788</u>	<u>\$ 2,116,997</u>	<u>\$ 3,246,853</u>	<u>\$ 3,571,180</u>

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Revenues (continued)

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Intergovernmental Charges for Services						
43210 City of Mequon	\$ 1,352,374	\$ 1,401,723	\$ 1,051,292	\$ 1,401,723	\$ 1,478,821	5.50%
43220 Village of Thiensville	247,883	258,496	193,872	258,496	272,714	5.50%
Total Intergovernmental Charges for Services	1,600,257	1,660,219	1,245,164	1,660,219	1,751,534	5.50%
Intergovernmental Revenue						
Cedarburg Overwatch Program	73,000	67,000	67,000	67,000	62,000	-7.46%
Grants & Aids						
44530 ARPA Local Recovery Funds	300,000	300,000	324,000	324,000	-	-100.00%
44510 Fire Insurance Dues (2%)	234,936	250,000	18,915	257,332	277,000	10.80%
44520 EMS Funding Assistance Program	17,358	13,238	-	17,358	17,358	31.12%
###-###-###-### HSRA Grant	-	-	71,680	71,680	-	0.00%
Total Intergovernmental Revenues	625,294	630,238	481,595	737,370	356,358	-43.46%

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Regulation & Compliance						
Permits						
40100 Burn Permits	\$ 7,880	\$ 10,000	\$ 5,340	\$ 8,000	\$ 8,000	-20.00%
40300 Fire Fees (plan review, sprinkler, hydro testing)	1,200	7,122	2,518	4,000	4,000	-43.84%
40500 Fire Inspections	17,500	60,000	-	22,000	22,000	-63.33%
40400 Other Fire Prevention Fees	17,200	8,000	1,700	8,000	10,700	33.75%
Total Permits	43,780	85,122	9,558	42,000	44,700	-47.49%
Other						
40900 Accident Fees	\$ 18,196	\$ 8,538	\$ 11,180	\$ 16,000	\$ 18,000	110.82%
40800 False Alarms	7,300	2,700	4,300	7,500	7,500	177.78%
Total Other	25,496	11,238	15,480	23,500	25,500	126.91%
Total Regulation & Compliance	69,276	96,360	25,038	65,500	70,200	-27.15%

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Public Charges for Services						
Protection-Persons & Property						
40700 Ambulance Revenue	\$ 1,542,363	\$ 1,354,971	\$ 564,559	\$ 1,354,971	\$ 1,354,971	0.00%
43310 Paramedic Intercept (Cedarburg)	39,950	20,000	2,300	4,000	-	-100.00%
Total Protection-Persons & Property	1,582,313	1,374,971	566,859	1,358,971	1,354,971	-1.45%
Total Public Charges for Services	1,582,313	1,374,971	566,859	1,358,971	1,354,971	-1.45%

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Revenues (continued)

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Commercial Revenues						
Interest Income						
###-##-###-### Investment Interest	2,192	12,000	36,447	50,000	38,117	217.64%
Total Interest Income	2,192	12,000	36,447	50,000	38,117	217.64%
Total Commercial Revenues	2,192	12,000	36,447	50,000	38,117	217.64%
Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Miscellaneous Revenue						
Other Income						
###-##-###-### Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
###-##-###-### Other Income	232,533	-	16,225	2,918	-	0.00%
Total Miscellaneous Revenue	232,533	-	16,225	2,918	-	0.00%
<b>Total General Fund Revenue</b>	<b>\$ 4,111,865</b>	<b>\$ 3,773,788</b>	<b>\$ 2,371,328</b>	<b>\$ 3,874,978</b>	<b>\$ 3,571,180</b>	<b>-5.37%</b>

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Expenditures (continued)

**Protection Property & Persons  
 Fire & EMS**

		8/31/2024				SOFD 2025 Budget	Budget % Change
Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected			
<b>Personnel</b>							
670101	Salaries	\$ 1,115,640	\$ 1,414,057	\$ 830,849	\$ 1,246,274	\$ 1,437,894	1.69%
670173	Paramedic POC	161,650	157,034	103,437	155,156	76,438	-51.32%
670150	EMS Responder	299,578	437,903	148,097	222,146	349,047	-20.29%
670151	Fire Call Pay	181,180	105,472	125,646	188,469	145,024	37.50%
670171	First Responder On Call Pay	134,513	156,029	88,542	132,813	129,582	-16.95%
670162	Training Pay	82,894	100,000	47,517	71,276	100,000	0.00%
670161	Vehicle Checks	11,751	19,500	11,431	17,147	19,500	0.00%
	<b>Total Salaries and Wages</b>	<b>1,987,206</b>	<b>2,389,995</b>	<b>1,355,519</b>	<b>2,033,279</b>	<b>2,257,485</b>	<b>-5.54%</b>
<b>Fringe Benefits</b>							
673101	FICA	196,751	183,982	99,454	149,181	172,698	-6.13%
673201	Health/Dental Insurance	111,698	149,913	73,315	109,973	218,844	45.98%
673203	Life Insurance/Disability Insurance	2,842	2,253	1,248	1,872	1,985	-11.90%
637102	Wisconsin Retirement	207,351	211,956	116,802	200,232	275,709	30.08%
	<b>Total Fringe Benefits</b>	<b>518,642</b>	<b>548,104</b>	<b>290,819</b>	<b>461,258</b>	<b>669,236</b>	<b>22.10%</b>
<b>Personnel Services</b>							
54100	Dues & Subscriptions	\$ 770	\$ 5,050	\$ 150	\$ 5,050	\$ 2,000	-60.40%
54200	Meetings & Conferences	1,762	2,300	856	2,300	2,200	-4.35%
54300	Training	13,150	35,000	24,061	33,000	33,000	-5.71%
54400	Uniforms	33,011	35,451	1,969	35,451	35,000	-1.27%
54600	Preemployment Examinations	3,393	7,745	3,262	4,500	4,500	-41.90%
54700	Recruitment	2,580	4,937	-	-	-	-100.00%
54500	Books and Periodicals	1,859	1,500	520	1,500	1,500	0.00%
	<b>Total Personnel Services</b>	<b>56,525</b>	<b>91,983</b>	<b>30,818</b>	<b>81,801</b>	<b>78,200</b>	<b>-14.98%</b>
<b>Contractual Services</b>							
51500	Legal Services	\$ 42,206	\$ 14,000	\$ 62,072	\$ 65,000	\$ 10,000	-28.57%
51550	Financial Services	6,665	7,100	19,512	19,512	17,500	146.48%
51600	IT Services	24,583	24,000	21,507	24,000	25,000	4.17%
51650	Billing Services	37,942	81,298	34,989	81,298	81,298	0.00%
51700	Advertising	396	4,850	-	1,000	1,000	-79.38%
51900	Equipment Testing	-	-	20,153	20,153	21,000	100.00%
	<b>Total Contractual Services</b>	<b>111,792</b>	<b>131,248</b>	<b>158,233</b>	<b>210,963</b>	<b>155,798</b>	<b>18.70%</b>

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Expenditures (continued)

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Commodities						
55100 Office Supplies	\$ 396	\$ 1,650	\$ 440	\$ 1,200	\$ 1,200	-27.27%
55200 Telecommunications	14,259	12,535	6,516	12,535	14,500	15.68%
55300 Printing/Copy Machine Supplies	1,240	3,280	325	1,500	1,500	-54.27%
55400 Postage	365	501	35	500	500	-0.20%
55500 Miscellaneous	15,401	-	15	15	-	0.00%
55700 Work Supplies	196,511	96,860	48,001	82,287	92,000	-5.02%
Total Commodities	228,172	114,826	55,332	98,037	109,700	-4.46%
<b>Total Fire &amp; EMS</b>	<b>2,902,337</b>	<b>3,276,156</b>	<b>1,890,721</b>	<b>2,885,337</b>	<b>3,270,419</b>	<b>-0.18%</b>

**Protection Property & Persons  
 Equipment Maintenance**

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
Maintenance						
56000 Maintenance						
56400 Equipment Repairs/Small Tools	\$ 12,588	\$ 40,000	\$ 5,480	\$ 40,000	\$ 40,000	0.00%
56200 Truck/Vehicle Parts & Supplies	21,872	40,000	49,428	49,428	40,000	0.00%
56600 Radio Maintenance	153	4,000	-	-	-	-100.00%
56500 Hoses	-	2,500	-	-	-	-100.00%
56260 Vehicle Maintenance Labor (DPW)	54,502	52,618	54,826	54,826	58,664	11.49%
56300 Fuel	31,220	37,678	18,916	30,000	32,000	-15.07%
56100 Building Maintenance	1,029	1,800	217	1,000	1,000	-44.44%
Total Maintenance	121,364	178,596	128,867	175,254	171,664	-3.88%
<b>Total Equipment Maintenance</b>	<b>121,364</b>	<b>178,596</b>	<b>128,867</b>	<b>175,254</b>	<b>171,664</b>	<b>-3.88%</b>

Southern Ozaukee Fire EMS  
 2024 Budget  
 General Fund  
 Detailed Expenditures (continued)

**Protection Property & Persons  
 Property & Liability Insurance**

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	<b>SOFD 2025 Budget</b>	Budget % Change
Insurance						
57100 General Liability Insurance	\$ 40,971	\$ 33,051	\$ 30,152	\$ 60,304	\$ 43,566	31.82%
57400 Property Insurance	-	511	2,556	2,556	2,582	405.20%
57200 Vehicle Insurance	19,084	20,765	14,187	28,374	21,596	4.00%
57300 Workers Compensation Insurance	58,982	58,982	44,514	89,028	55,354	-6.15%
###-###-#-### Cyber Crime Insurance	-	1,754	-	-	-	-100.00%
###-###-###-### Accident	-	3,188	-	-	-	-100.00%
###-###-###-### Crime	-	785	-	-	-	-100.00%
57500 EAP	-	-	6,000	6,000	6,000	100.00%
Total Insurance	<u>119,037</u>	<u>119,036</u>	<u>97,409</u>	<u>186,262</u>	<u>129,097</u>	8.45%
Total Property & Liability Insurance	<u>119,037</u>	<u>119,036</u>	<u>97,409</u>	<u>186,262</u>	<u>129,097</u>	8.45%

**Protection Property & Persons  
 Unclassified**

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	<b>SOFD 2025 Budget</b>	Budget % Change
Unclassified						
###-###-###-### Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
###-###-###-### Contingency	-	200,000	-	-	-	-100.00%
Total Unclassified	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
<b>Total General Fund Expenditures</b>	<b><u>\$ 3,142,738</u></b>	<b><u>\$ 3,773,788</u></b>	<b><u>\$ 2,116,997</u></b>	<b><u>\$ 3,246,853</u></b>	<b><u>\$ 3,571,180</u></b>	-5.37%

Southern Ozaukee Fire EMS  
 2024 Budget  
 Capital Projects Fund  
 Summary of Revenues and Expenditures

**Summary of Revenues**

Source	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget
Intergovernmental Charges for Services					
City of Mequon Capital Allocation	118,202	110,000	110,000	110,000	110,000
Village of Thiensville Capital Allocation	21,798	20,285	20,285	20,285	20,285
Total Intergovernmental Charges for Services	<u>140,000</u>	<u>130,285</u>	<u>130,285</u>	<u>130,285</u>	<u>130,285</u>
Commercial Revenues	-	-	-	-	20,000
Other Financing Sources	183,226	-	4,569	4,569	-
Total Revenue	<u>\$ 323,226</u>	<u>\$ 130,285</u>	<u>\$ 134,854</u>	<u>\$ 134,854</u>	<u>\$ 150,285</u>

**Summary of Expenditures**

Department	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget
Fire Department	180,939	-	-	-	-
Unclassified	-	-	-	-	-
Total Capital Equipment Expenditures	<u>\$ 180,939</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Southern Ozaukee Fire EMS  
 2024 Budget  
 Capital Projects Fund  
 Detailed Revenues

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
<b>Intergovernmental Charges for Services</b>						
###-###-###-###-### City of Mequon Capital Allocation	\$ 118,202	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	0.00%
###-###-###-###-### Village of Thiensville Capital Allocation	21,798	20,285	20,285	20,285	20,285	0.00%
<b>Total Intergovernmental Charges for Services</b>	<b>140,000</b>	<b>130,285</b>	<b>130,285</b>	<b>130,285</b>	<b>130,285</b>	<b>0.00%</b>
<b>Commercial Revenues</b>						
<b>Interest Income</b>						
###-###-###-###-### Investment Interest	-	-	-	-	20,000	100.00%
<b>Total Interest Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>100.00%</b>
<b>Total Commercial Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>100.00%</b>
<b>Other Financing Sources</b>						
###-###-###-###-### Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
###-###-###-###-### Sale of Vehicles	183,226	-	4,569	4,569	-	0.00%
###-###-###-###-### Sale of Equipment	-	-	-	-	-	0.00%
###-###-###-###-### Transfer from Other Funds	-	-	-	-	-	0.00%
<b>Total Other Financing Sources</b>	<b>183,226</b>	<b>-</b>	<b>4,569</b>	<b>4,569</b>	<b>-</b>	<b>0.00%</b>
<b>Total Capital Projects Revenue</b>	<b>\$ 323,226</b>	<b>\$ 130,285</b>	<b>\$ 134,854</b>	<b>\$ 134,854</b>	<b>\$ 130,285</b>	<b>0.00%</b>

Southern Ozaukee Fire EMS  
 2024 Budget  
 Capital Projects Fund  
 Detailed Expenditures

Account Name	SOFD 2023 Actual	SOFD 2024 Budget	SOFD 2024 YTD	SOFD 2024 Projected	SOFD 2025 Budget	Budget % Change
<b>Fire Department</b>						
###-###-###-### Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
###-###-###-### Vehicles	-	-	-	-	-	0.00%
###-###-###-### Equipment	-	-	-	-	-	0.00%
###-###-###-### Radios	-	-	-	-	-	0.00%
###-###-###-### Fire Apparatus	-	-	-	-	-	0.00%
###-###-###-### Other	180,939	-	-	-	-	0.00%
<b>Total Fire Department - Capital</b>	<b>180,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Unclassified</b>						
###-###-###-### Contingency	-	-	-	-	-	0
<b>Total Unclassified - Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Other Financing Uses</b>						
###-###-###-### Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Capital Fund Expenditures</b>	<b>\$ 180,939</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

Southern Ozaukee Fire & EMS  
 2025 Budget  
 Municipal Contributions

	<b>SOFD 2024 Budget</b>	<b>SOFD 2025 Budget</b>			
<b><u>General Fund</u></b>					
Department Generated Revenues (Credit)	\$ (2,113,569)	\$ (1,819,646)			
Total Expenditures	<u>\$ 3,773,788</u>	<u>\$ 3,571,180</u>			
Net Operations - Assessed to Levy	<u>\$ 1,660,219</u>	<u>\$ 1,751,534</u>	<b>\$ 91,316</b>		
<b><u>Capital Projects Fund</u></b>					
Department Generated Revenues (Credit)	\$ -	\$ 20,000			
Municipal Capital Contributions	<u>\$ 130,285</u>	<u>\$ 130,285</u>			
<b>Total Municipal Contributions</b>	<b>\$ 1,790,504</b>	<b>\$ 1,881,819</b>			
Projected Increase from Prior Year		\$ 91,316	<b>5.10%</b>		
<b>Allowable Levy Limit Adjustment</b>		<b>\$ 91,316</b>	<b>Estimated CPI as of 7/31/2024</b>	<b>3.100%</b>	
	<i>Eligible</i>	<b>\$ 0</b>	<b>Plus: 2.0%</b>	<u><b>2.00%</b></u>	
				<b>5.10%</b>	