



**VILLAGE OF PEWAUKEE
FIRE AND EMS COST ANALYSIS STUDY
CHAPTER 3 – COST-BUDGET ANALYSIS**

Overview

Chapter 3 contains current Fire-EMS expenditures and revenues, budget comparisons and comparable cost data. There are also budget estimates for the alternative options listed in Chapter 2 of the study.

Current Fire-EMS Expenses and Revenues

Table 3.1 shows the actual budgeted expenses and revenues for the last three years. The breakdown of expenses and revenues is based on the Fire/EMS agreement. The total expenses for the last two years were lower than the 2012 actual. The revenue amount for these years also decreased, which reduced the net costs in 2013.

Table 3.1

Expenses	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Fire Admin.	972,880	1,152,530	1,095,548	1,301,932
Fire Admin. Expenses	48,721	57,627	54,777	65,096
Fire Inspections	68,068	71,332	79,994	76,000
TOTAL EXPENSES	\$1,089,669	\$1,281,489	\$1,230,319	\$1,443,028
Revenues				
Fire Insurance Tax	\$28,698	\$31,603	\$31,990	\$31,600
Fire Service Charges	\$37,120	\$68,712	\$31,690	\$35,000
EMS Service Charges	\$1,004	\$1,576		\$1,500
Ambulance	\$194,911	\$223,072	\$236,361	\$205,500
Tank-Sprinkler Inspect.	\$3,880	\$3,745	\$15,629	
Fire Inspections	\$61,620	\$68,387	\$60,616	\$79,060
TOTAL REVENUES	\$327,233	\$397,096	\$376,286	\$352,660
NET COSTS	\$762,436	\$884,393	\$854,033	\$1,090,868

Table 3.2 illustrates the Pewaukee Fire Department budget increases over the last 3 years and compares that increase with the increases that the Village paid for Fire-EMS Services during that same period. The 2014 Fire Department budget increased an 18.1% since 2011. The Village's payment for contracted services increased 32.4% during the same three years.

Table 3.2

	Pewaukee Fire	% Increase	Village Fire	% Increase
2011 Actual	\$2,940,300	---	\$1,089,669	---
2012 Actual	\$3,145,544	6.9%	\$1,281,489	17.7%
2013 Actual	\$3,184,888	1.2%	\$1,230,319	-.04%
2014 Estimate	\$3,474,085	9.0%	\$1,443,028	17.3%
3 Yr. Increase		18.1%		32.4%



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The United States Census figures show that between 2010 and 2013 the City’s population increased by an estimated 4.7% and the Village’s increased .06% during the same time period as table 3.2. This correlates the data that shows that the Village is mostly built out and that the City has the room for extensive growth.

Budget Comparisons

Table 3.3 compares Fire-EMS expenditures with similar size communities, first in Waukesha County and then with the rest of the State of Wisconsin. These figures were taken from the State of Wisconsin Department of Revenue (DOR) bulletin “County and Municipal Revenues and Expenditures”. This report was released in January of 2014 and contains the final budget amounts for the year of 2012. What is not taken in to account with these figures is whether or not the community provides EMS services and whether or not the hydrant fees are included in the amounts. The report also does not provide any data related to the level of service the departments provide and whether that service is all volunteer or Paid on Call, a combination department or a full career department. The departments that show expenditures over \$1 million all have full time personnel and a few are full career departments. The mean or average for the expenditures listed below is \$1,100,653. The Village of Pewaukee is 6th highest out of the 17 communities listed, which places it above the median and the mean.

Table 3.3

Community	Population	Fire-EMS Expenditures
Waukesha County		
Village of Pewaukee	8,178	\$1,223,200
Village of Sussex	10,573	\$1,102,100
Village of Hartland	9,118	\$808,400
Village of Mukwonago	7,390	\$1,277,300
City of Delafield	7,095	\$809,600
Village of Elm Grove	5,930	\$692,300
State Wide		
Village of De Forest	9,003	\$451,500
Village of Oregon	9,308	\$455,100
Village of Sturtevant	7,016	\$1,161,400
City of Ashland	8,152	\$2,846,800
City of Rice Lake	8,405	\$2,253,500
City of Monona	7,523	\$1,014,900
City of Sturgeon Bay	9,132	\$1,697,300
City of Jefferson	7,934	\$579,400
City of New Richmond	8,395	\$467,600
City of Plymouth	8,424	\$929,500
City of Sheboygan Falls	7,847	\$941,200



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Alternative Options Budget Estimates

The following section of the report provides the Village with realistic cost estimates to implement each particular option. As in any budget these are estimates and are meant to provide a guide for the Village. The exact amount of hours for negotiations, and other equipment and facilities include many variables.

Option 1 – Negotiate a new contract with the City of Pewaukee

Contract Negotiations - \$5,000 - \$10,000

Option 2 – Negotiate a contract with a different agency

Contract Negotiations - \$5,000 - \$10,000
Construct a new Fire Station - \$4,000,000 - \$8,000,000
Potential Apparatus Needs - \$1,500,000 - \$3,000,000

Option 3 – Pursue the creation of a Fire District

Project Management to pursue partner communities and State legislation - \$30,000 - \$100,000

Option 4 – Create a Paid on Call or Combination Fire Department for the Village

Construct a new Fire Station - \$4,000,000 - \$8,000,000
Apparatus Needs - \$2,000,000 - \$6,000,000
Project Management and Recruitment - \$50,000 - \$150,000