



Special Village Board Meeting Agenda

August 20, 2024 - 5:00PM

Village Hall, 235 Hickory Street, Pewaukee, WI 53072

To view the meeting live:

<https://www.youtube.com/live/F0gYn2Pn5AI?si=VmkqTsUwXIn7uaJx>

1. Call to Order, Pledge of Allegiance, Moment of Silence and Roll Call.
2. Old Business
 - a. Continued Hearing on an Appeal of the 2023 Fire-EMS Protection Fee Filed by Cecelia Senior Homes, LLC Regarding Real Property Located at 1061 Cecelia Drive and having Tax ID No. PWV 0902-996-008 and Possible Action Thereon
3. Adjournment

Note: Notice is hereby given that a quorum of a Village Committee and/or Commission may be present at the Village Board meeting, and if so, this meeting shall be considered an informational meeting of that Committee or Commission and no formal action of that Committee or Commission shall occur. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. To request such assistance, contact the Village Clerk at 262-691-5660.

Posted August 16, 2024



To: Mr. Scott Gosse, Administrator
Village of Pewaukee

From: Matt Stark, Senior Analyst

Subject: Fire and EMS Supplemental Data

Date: June 13, 2024

Introduction

On May 21st, Baker Tilly attended a special meeting of the Village Board to hear appeals of the Fire-EMS fees charged to specific properties in the Village. During the special meeting, we were asked to revisit the fee calculations to determine whether there was a difference in emergency call frequency between Care Home properties and Senior Living properties. We were also asked to clarify how the per-unit charges were calculated relative to Fire and EMS calls overall.

This memorandum is intended to provide the requested information for the Village Board’s consideration.

Analysis

From the list of parcels for the Village of Pewaukee, four parcels were categorized as Care Home properties and two were categorized as Senior Living properties. Each of the parcels was listed as having multiple dwelling units. These properties are listed in Table 1 below.

Table 1. Parcel Listing

Address	Property Type	# of Units
700 QUINLAN DR	Care Home	142
539 E WISCONSIN AVE	Care Home	20
1061 CECELIA DR	Care Home	57
1109 CECELIA DR	Care Home	40
1115 HAWTHORNE PL	Senior Living	104
1088 QUAIL CT	Senior Living	135

The six parcels and 498 units in the list above are consistent with the values shown on page 6 of our August 30 report.

Turning our focus to the detail report of Fire/EMS incidents in 2020-2022, we matched these six addresses to 752 calls for service over the 3-year period. Details on the number of calls for service to each address are shown in Table 2.

Table 2. *Calls per Address*

Address	Property Type	# of Calls
700 QUINLAN DR	Care Home	249
539 E WISCONSIN AVE	Care Home	46
1061 CECELIA DR	Care Home	85
1109 CECELIA DR	Care Home	135
	SUBTOTAL – Care Home	515
1115 HAWTHORNE PL	Senior Living	81
1088 QUAIL CT	Senior Living	156
	SUBTOTAL – Senior Living	237
	TOTAL	752

As outlined in our August 30 report, the 752 calls for service represent 32.3% of the 2,330 total calls for service included in our analysis, or \$609,425 of the \$1,888,246 total charges. Dividing the \$609,425 among the 498 units in the category results in a charge of \$1,223.75 per unit. This amount is approximately 4.75 times the Emergency Service Equivalent (“ESE”) referenced in our August report, which was calculated at \$254.

If we split the Care Home and Senior Living categories into separate allocations, the numerator and denominator for the cost allocations changes based on the subtotals in the tables above. On the cost side, the 515 calls to Care Home properties represent 22.1% of total calls, or \$417,359 of total Fire/EMS costs. The 237 calls on the Senior Living side equate to 10.2% of calls, or \$192,066. Dividing the allocated costs across the number of units in each category, we find the cost per unit in the Senior Living category is approximately half that of the Care Home category. These calculations are detailed in Table 3.

Table 3. *Allocated Cost Recovery*

Classification	Allocated Cost	# of Units	Cost/unit	ESE
Care Home	\$ 417,359	259	\$1,611	6.34
Senior Living	\$ 192,066	239	\$804	3.16

Closing

We hope that this supplementary analysis of per-unit costs for Senior Living and Care Home properties proves useful to the Village as it considers its next steps. If further questions or requests should arise in the course of the Village’s deliberations, we would be happy to provide additional materials as needed.