

December 17, 2025

VIA EMAIL ONLY

Incorporation Review Board
Dawn Vick, Chair
Bradley Vowels-Katter

dawn.vick@wisconsin.gov
Bradley.vowelskatter@wisconsin.gov

**RE: In the Matter of the Incorporation of the
Lands Comprising the Town of Campbell**

Dear Incorporation Review Board:

On behalf of the City of La Crosse, we are submitting the attached additional reports and articles relevant to the governmental problems impacting the greater La Crosse area and towns, like the Town of Campbell. They principally address two main areas: (1) general town funding needs and challenges; and (2) the staffing and funding challenges facing all-volunteer fire and EMS agencies across Wisconsin, like Campbell's volunteer fire department.

As for fire service, the Town of Campbell's fire chief is a public and passionate cheerleader of the Town's volunteer fire department. However, as outlined in the City of La Crosse's Report, and further supported by these submittals, volunteer departments across Wisconsin are facing substantial issues. When Campbell's volunteer fire department becomes unsustainable, the Town will lack the financial resources and capacity to fill the gap, which will only place a greater burden on the City in providing mutual aid. Incorporation will not support resolution of fire and EMS issues facing La Crosse County, but will be another impediment as the Town insists on "going it alone" while being supported and backstopped by the proximity and resources of the City.

Attachments:

1. *Grants help towns fight flooding, protect homes*, La Crosse County, August 26, 2025. Also available at <https://lacrossecounty.org/news/2025/08/26/grants-help-towns-fight-flooding--protect-homes>.
2. *The Reliability of Wisconsin's Fire Service*, Wisconsin Office of Rural Health, June 2025. Also available at https://worh.org/wp-content/uploads/2025/06/Fire-Survey-Report-2025_v3.pdf.
3. *In Need of Resuscitation? Wisconsin's fire and EMS agencies face looming challenges*, Wisconsin Policy Forum, September 2021. Also available at

- https://wispolicyforum.org/wp-content/uploads/2021/10/Taxpayer_21_06_FireEMS.pdf.
4. *Volunteer Emergency Medical Services: A System on Life Support*, The Municipality, November 2025. Also available at <https://www.lwm-info.org/828/The-Municipality-Magazine>.
 5. *Budgets Get Tighter for Wisconsin Towns*, Wisconsin Policy Forum, June 2022. Also available at <https://wispolicyforum.org/research/budgets-get-tighter-for-wisconsin-towns/>.

Sincerely,

BOARDMAN & CLARK LLP

/s/ Jared W. Smith

Jared W. Smith
Attorneys for the City of La Crosse

cc: Stephen Matty, City Attorney (via email)
Krista Gallagher, Deputy City Attorney (via email)



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News

Grants help towns fight flooding, protect homes

Tuesday, August 26, 2025 2:43 PM



County partnership helps communities invest in stormwater improvements.

When La Crosse County began receiving American Rescue Plan Act funding in 2021, staff in the Land Conservation Department quickly identified a critical need: upgrading stormwater infrastructure in rural areas where systems were aging, undersized or simply no longer keeping up with increasingly frequent flood events.

Many town governments lacked the funding to replace culverts, improve ditching, or install modern stormwater controls. The result was a rising number of flooded roads and private properties, as well as more polluted runoff flowing into rivers and streams.

To help address these problems, the La Crosse County Board approved the creation of a \$2 million Stormwater Infrastructure Grant Program. Funded entirely by ARPA, the program offered competitive grants for stormwater projects in unincorporated parts of the county — targeting areas most in need and least able to fund improvements on their own.

The response was strong. Over two funding rounds, \$2 million in grants were awarded to more than a dozen projects in the towns of Campbell, Shelby, Onalaska, Farmington, and Holland. With local matching dollars included, the program has driven over \$3.2 million in infrastructure upgrades throughout the county.

“This investment will have a long-lasting, positive impact,” said County Board Chair Tina Tryggstad. “It’s also a great example of collaboration to protect homes and public infrastructure from flood risks.”

Each project was reviewed and scored by county staff, with priority given to work that could reduce flood risk and improve water quality. Conceptual applications — projects in early stages of design — were eligible for up to \$50,000 in funding. Fully designed, shovel-ready projects could receive up to \$500,000.

The largest award went to the Town of Shelby's Wedgewood Valley project, which received the full \$500,000 grant along with \$210,000 in local matching funds. That effort includes ditching, sediment control, and upgraded storm sewers to reduce flood risk for about 150 homes, following recent flash floods that caused an estimated \$280,000 in damage.

"The ARPA program funds allowed the Town of Shelby to complete three important stormwater projects that were otherwise not possible due to our limited budget," said Shelby Town Chair Tim Candahl.

In the town of Campbell, funding supported stormwater improvements on Pierce Avenue and several earlier-stage projects across the town. "Without the assistance of grants, it's extremely difficult for the town to afford projects of this magnitude," said Jason Hilton, Public Works Director for the town of Campbell.

Other projects included work in Apple Valley and Thunderbird Hills in the town of Onalaska, where grant-funded ditching, culvert replacements, and infiltration basins will help control runoff and reduce flooding. Those two designed projects received a combined \$600,000 in county funding.

As of August, the final grant-funded project — in Shelby's Wedgewood Valley — is nearing completion. Once finished, it will mark the close of a program that demonstrated how local partnerships can strengthen community resilience.

By combining federal funding with local expertise, La Crosse County's stormwater grant program helped towns protect roads, homes, and waterways from the threat of severe storms and flash flooding — investing in infrastructure that will serve residents for years to come.



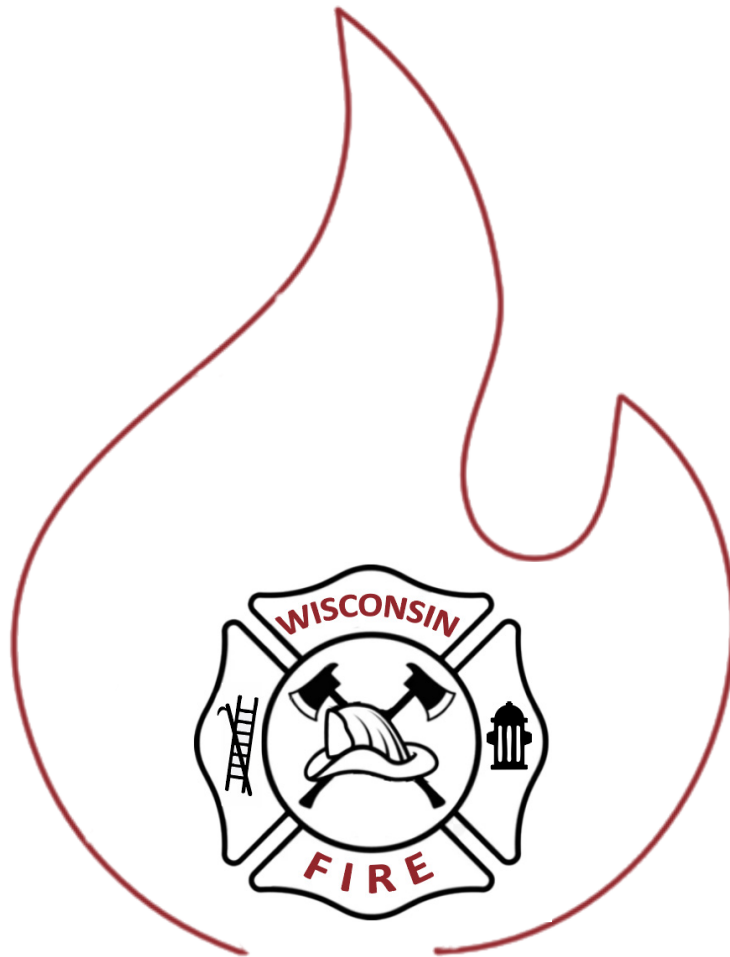
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The Reliability of Wisconsin's Fire Service



June 2025



WISCONSIN OFFICE OF
Rural Health

The Reliability of Wisconsin's Fire Service

Executive Summary

Wisconsin's Fire Service agencies are diverse in their organizational structures, demographics, and needs. Changes in Wisconsin's population, growth, community and business developments, and types of calls for emergency services have impacted all types of Fire Departments, their responses, their reliability, and their sustainability. To assess the current and future health of the Fire Service throughout Wisconsin, the Office of Rural Health, in collaboration with the Department of Safety and Professional Services, sent a survey to all Fire Departments in the state. Responses were received from 418 Fire Chiefs (52%) and provided important insights.

The primary issues affecting Wisconsin Fire Service reliability were identified as inadequate staffing and a lack of financial resources to address staffing and other operational needs.

KEY FINDINGS



Over 80% of Wisconsin firefighters receive little or zero monetary compensation for their work as firefighters. Since most volunteers respond from home or work, their availability during emergencies can be inconsistent, potentially affecting response times.

- Fire Departments in rural areas are disproportionately affected as 85% of them rely completely on volunteers vs. only 7% of urban FDs



Many Fire Departments lack adequate numbers of firefighters to staff their trucks and water tenders, increasing the risk of being unable to respond safely and in a timely manner to 911 calls.

- 14% of FDs reported that they had periods in their schedule where they did not have adequate staffing to respond to a request in the past 12 months.
- Additionally, many Fire Chiefs commented that they wouldn't be able to respond to calls without staffing help from neighboring Departments.
- 42% had responded to another Department's request for mutual aid due to a lack of staffing at the first FD.
- 62% are worried they will be unable to adequately staff their first due apparatuses in the next year.
- 49% reported responding to building alarm calls with fewer than the required four firefighters (not including the Fire Chief) one or more times in the past 12 months due to lack of available staff.



Many FDs lack financial resources to meet their operational needs.

- 34% lack sufficient funding to pay their projected expenses in 2024.
- 19% anticipate seeking additional funding in the next year such as with a referendum.

Introduction

The reliability of Fire Departments is crucial to public safety, as they are first responders in times of crisis, mitigating the impacts of fires, medical emergencies, and natural disasters. In the state of Wisconsin, Fire Departments play a vital role in safeguarding communities, ensuring that emergency services are delivered efficiently and effectively. As the state’s population grows and its communities evolve, maintaining and improving the reliability of these departments has become increasingly important.

This study examined the reliability of Fire Departments across Wisconsin, assessing their operational readiness, resource availability, response times, and training standards. To do this assessment, an electronic survey was sent to all* Fire Departments in the state and 418 Fire Chiefs

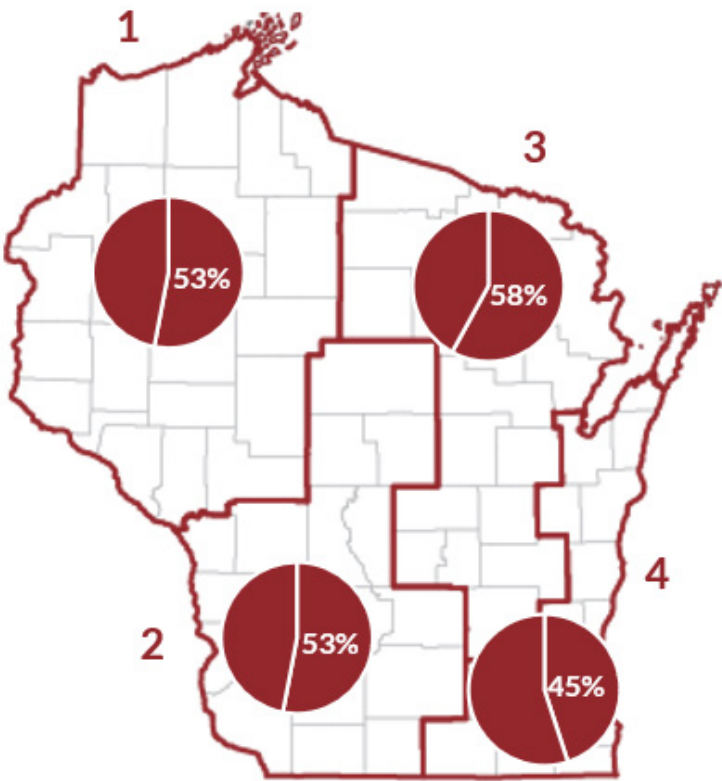
submitted responses (52%). Survey responses were analyzed and used to create this report, which aims to provide an understanding of how well-equipped and prepared these departments are to provide critical fire service.

*See Appendix for information about excluded Fire Departments, survey methods, representativeness of responses, and respondent characteristics.

A NOTE ABOUT THE REPORT

Many quotes from Fire Chiefs are included in this report. Efforts were made to utilize comments that reflected sentiments from numerous respondents, not just one. Efforts were also made to remove all potentially identifying information from the quotes.

Survey Response by Department of Safety and Professional Services (DSPS) Region

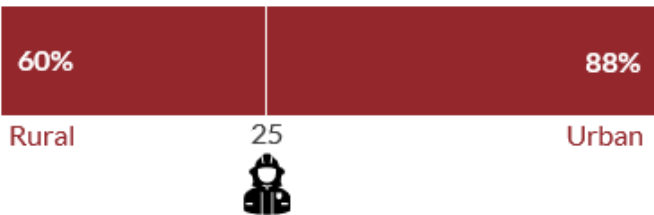


Fire Service Reliability

For the purpose of this report, Fire Service reliability is the ability of a Fire Department to consistently respond to alarms and calls with adequate staffing 24 hours per day. Fire Departments are at risk of being unable to provide Fire Service when they don't have enough firefighters to staff fire trucks and water tenders, when their assistance to nearby Fire Departments removes them from their communities, and when they have insufficient funding and training.

FIRE DEPARTMENT STAFFING

There are over 25,000 (25,412) firefighters in Wisconsin. This large number, however, is not distributed evenly throughout the state. Sixty percent (60%) of rural Fire Departments (FDs) operate with fewer than 25 firefighters and 88% of urban FDs operate with more than 25 firefighters. Almost 50% of these firefighters are unpaid volunteers and another 32% are volunteers that receive some monetary compensation but not a full salary. Source: [Department of Safety and Professional Services](#)



Volunteer firefighters have long played a critical role in Fire Departments' ability to provide Fire Service to their communities. Currently, over half (53%) of Wisconsin's FDs use a 100% volunteer roster. These Departments rely on individuals who want to serve their communities but often have other full-time (paid) jobs. In rural areas, 85% of FDs depend completely on volunteers, compared to urban FDs, where only 7% rely solely on volunteers.

Fire Chiefs throughout the state shared some of the ongoing and increasing challenges they experience with relying on volunteers. Many Chiefs reported problems with recruiting and retaining new

volunteers. Regarding current volunteers, those firefighters work outside the local area and Chiefs are seeing more and more employers refusing to let employees leave to respond to calls. These factors lead to two concerning issues: increased response times and not having enough firefighters to staff a truck.

“We will respond but a timely response is unreliable.”

“Even though we can provide 24/7/365 coverage, the time it takes for members to assemble and respond is concerning. On average, our turnout time for the first engine to get out the door is 9 minutes with the second apparatus being close to 15 minutes to get out the door.”

*The [National Fire Protection Association](#) recommends a turnout time of 80 seconds for Career Departments and a 90-second turnout time for staffed Volunteer Departments.

Increased response times are also affected by large coverage areas. Half (50%) of Wisconsin's Fire Departments have a coverage area of **more than 50 square miles**.

“We operate out of three stations and cover 210 square miles. It takes all three stations to get enough man power to a call.”

FIRE DEPARTMENT STAFFING, CONTINUED

When there are not enough firefighters to cover the staffing of a fire truck, the truck is considered unavailable, and the FD cannot respond to 911 calls. While **55%** of FDs reported no gaps in availability of fire service, **14%** of FDs reported gaps in response availability on one or more days in the past 12 months. The remaining **31%** of FDs do not maintain a call schedule whereby firefighters are committed to being available on specific days and hours.

“For the past five years, I have told the municipalities we cover, ‘I can not guarantee you any firefighters will respond between the hours of 7am and 5pm.’ None of our members work locally. We rely on an automatic aid agreement and even that is stressed from the neighboring communities, they are in the same position we are.”

Other challenges reported included using overtime on nearly a daily basis and the aging of Department members, resulting in imminent retirements with minimal staffing replacement.

“The average age of our volunteers is over 60.”

“The number of daytime firefighters is very alarming. I have 2 out of 4 at the retirement age and no one to replace them. Our neighboring departments are worse off than we are. Something is going to have to change in local government soon to provide better coverage.”

All these staffing issues are anticipated to increase in severity, thus endangering the safety of communities throughout Wisconsin. Eighty-one percent (**81%**) of Fire Chiefs reported that it is harder to maintain adequate staffing levels now than it was five years ago and **62%** are worried they will be unable to adequately staff their first due apparatuses in the

next year.

“We have gotten by for far too long and adapted to the staffing shortage over the years. We routinely take chances and put lives in jeopardy because that’s what we have been forced to do.”

Responding to Calls with Too Few Staff

Forty-nine percent (**49%**) of FDs reported responding to building alarm calls with fewer than four firefighters (not including the Fire Chief) one or more times in the past 12 months. Four firefighters is a required minimum to ensure that interior crews have immediate backup and safety oversight. Source: [Wisconsin Administrative Code](#)

“The only way Fire Departments can ensure a first due apparatus response with a minimum of 4 personnel of any kind is to have a paid full-time staff 24/7/365. Our neighboring departments can’t even get 4 personnel on an engine for a structure fire. They’re running, like many of us, with 1-2 personnel on an engine and 1 on a tender for the initial response. Mutual aid/ MABAS is great, but seconds count and someone is going to get hurt or even killed.”*

“We would not be able to respond with 4 personnel without our mutual aid agreement.”

*Mutual Aid Box Alarm System (MABAS) is a mutual aid measure that may be used for deploying fire, rescue, and emergency medical services personnel in a multi-jurisdictional and/or multi-agency response.

ASSISTANCE TO AND FROM OTHER FIRE DEPARTMENTS

When a fire truck is unavailable, 911 calls for fire service are rerouted to neighboring communities. Other Fire Departments are then tasked with

responding, making their fire trucks unavailable in their home communities, where a 911 call may come in while it is away on the call. Forty-three percent (43%) of FDs provided a fire service response for a neighboring FD in the past 12 months due to the neighboring FD being unable to staff their primary truck.

Comments from the surveyed Fire Chiefs made it clear that Fire Departments throughout the state are unable to serve their communities without help. Relying on neighboring Fire Departments for staffing has become the norm and is critical to being able to provide fire service.

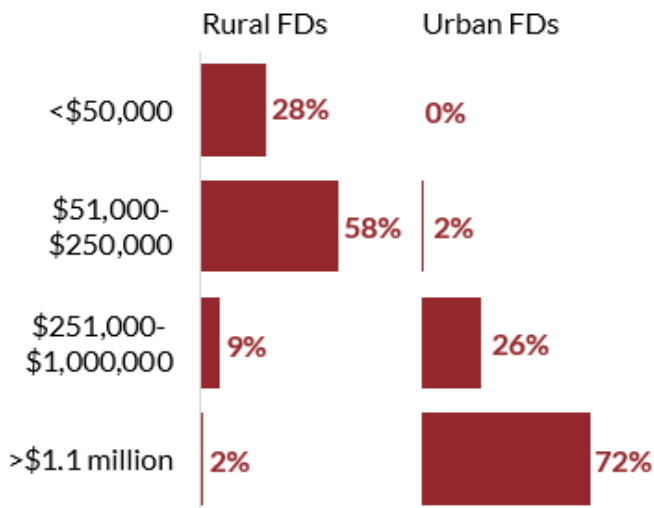
- “ We would not be able to respond with 4 personnel without our automatic aid agreement. ”
- “ We are getting burned out responding to Auto Aid calls to other departments. ”
- “ We would be in trouble if it wasn't for having Automated Mutual Aid agreements with 2 neighboring departments for extra manpower. ”

FIRE DEPARTMENT FUNDING & TRAINING

Fire Chiefs in the study emphasized the need for funding for personnel and equipment and highlighted training issues such as availability of classes and quality of the education.

Funding

Almost all (93%) Fire Departments receive some or all of their funding from the municipalities they serve. Annual budgets range from less than \$5,000 to over \$1 million, with rural FDs operating on smaller budgets than FDs in urban areas.



Thirty-four percent (34%) of Fire Chiefs reported that their departments' current financial resources are insufficient to cover next year's projected costs and 19% anticipate seeking new and/or other sources of funding – for example, from a referendum – in the next year.

- “ We are “holding our own” for now, but the huge increase in fire and EMS costs (operating expenses and vehicle replacement costs) is setting us up for huge failure in the not too distant future. ”
- “ Everyone wants the service, but no one wants to pay for it. ”
- “ Cost of trucks and equipment has tripled in 3 years and our budget has not seen an increase. ”
- “ Significant increase in time is spent on fund raising in order to allow us to purchase needed fire equipment. This comes at the expense of other activities such as maintenance and training. Our capital budget is inadequate to allow for the timely replacement of apparatus and large equipment. This forces us to extend useful life, spend more money and time on repairs, and search for other funding sources. ”

FIRE DEPARTMENT FUNDING & TRAINING, CONTINUED

Training

Firefighters must complete, at minimum, the Entry Level Firefighter curriculum through the Wisconsin Technical College System (or qualified provider) to perform interior structural firefighting. Additionally, all firefighters must receive continuous training on a minimum monthly basis for the tasks they may be assigned to perform for their Department. Ninety-

five percent (95%) of Fire Departments cover some, if not all, of the costs of initial certification training, many of them using the state’s 2% fire dues program and then covering the rest of the costs from their regular budgets. All FDs that responded to the survey reported providing a training program, with varying degrees of regularity and education standards:

Training is held at least monthly and includes lesson plans and documentation



Training is held at least monthly but does not include lesson plans and documentation



Training is held as needed and not on a regular schedule



Training is provided while on duty



The majority of firefighters in urban areas receive monthly training with lesson plans and documentation (93% of urban FDs), compared to 71% of rural FDs.

two percent (52%) of Fire Chiefs reported the drive to the closest training center is over 30 minutes, 44% drive 31-60 minutes, and 8% drive over >1 hour. Not surprisingly, more rural firefighters have longer drives than urban firefighters: 63% of rural FDs compared to only 30% of urban FDs report the nearest training center is over 30 minutes away.





Concerns about available training included distance to training sites and the availability of classes. Fifty-

“Our local technical college is right in town--almost none of the fire classes are offered there. We travel up to 2 hours each way for some of the classes needed for our staff because our local college doesn’t reliably offer the classes when we need them.”

Recommendations from Fire Chiefs

“The Wisconsin fire service is in jeopardy. Without dramatic increases in funding and support, it is not sustainable. Departments will continue to go extinct and communities will be underserved.”

The surveyed Fire Chiefs suggested several ways to improve the reliability of fire service response. All the recommendations below came from the surveyed Fire Chiefs.

-  **Fire Service Structure and Funding**
 - Regionalize/Consolidate Fire Departments – Merge and combine staff and budgets where needed and feasible. County-wide EMS and Fire Departments may be promoted as a way to provide a reliable, guaranteed service to the citizens of the state.
 - Give local government the ability to fund essential services without referendum approval.
-  **Recruitment and Retention**
 - Give tax breaks to businesses that allow firefighters to leave work to respond to calls or training.
 - Offer incentives to firefighters such as income and real estate tax reductions, vehicle registration discounts, and reduced interest rate mortgage programs.
 - Provide training and apprenticeship opportunities in the high schools.
-  **Minimum Staffing**
 - Consider changing the model of the fire department when and where minimum staffing is a concern to ensure reliable coverage. This may mean changing from an all-volunteer to a combination Department, or from a volunteer or combination Department to a full-time model.
-  **Training and Education**
 - Volunteer Firefighters with jobs outside the Fire Department are unable to attend fire classes during the week, which is when classes are offered. Weekend, evening, and online classes should be made available and not cancelled due to low enrollment.
 - Create cooperative agreements between Departments to provide combined training opportunities.
 - Allow capable Fire Departments to provide training and certification. Allow Fire Departments access to the 2% fire dues fund directly without having the Technical Colleges be the only avenue for this training funding.

“We need adequate financial support and mandatory enforcement on this from the state/federal government in order for our Town Fathers to act on this. This is the only way Fire Departments are going to have sustainability for the future.”

Conclusion

The findings in this report are intended to highlight areas of strength, as well as opportunities for improvement. Addressing these aspects can help ensure that Wisconsin's Fire Departments continue to deliver reliable, high-quality service to all residents, regardless of location or size of the community. The importance of this research lies in the fact that fire safety is not only a matter of life and death but also a key component in ensuring the economic and social well-being of Wisconsin's citizens.

Acknowledgements

Thank you, Fire Chiefs!

Thank you to the 418 Fire Chiefs who participated in this study. We know your time is valuable and we appreciate the time you took to complete the survey and share your experience and expertise.

Thank you to Brad Johnson, P.E., Director; April Hammond, Section Chief; and Sarah Brown, Operations Program Associate/NIFRS Program Manager from the Department of Safety and Professional Services for their expertise, feedback, and support in conducting this study.

Flame image source: Syaiful Khotam

Contact Information

Please direct questions regarding this report to Penny Black, Data and Evaluation Program Manager at pdblack@wisc.edu.



WISCONSIN OFFICE OF
Rural Health

Appendix - Methods

ASSESSMENT TOOL

The survey was designed by The Office of Rural Health (WORH) with input from subject-matter experts from the Wisconsin Department of Safety and Professional Services (DSPS).

PARTICIPANT ELIGIBILITY

A list of all Fire Departments was obtained from the DSPS in June 2024. Departments from that list were invited to participate in the study if their license reflected a pay status of 1-4. Departments with a pay status of 5 do not report to the state data system and do not receive the state's 2% fire dues, thus they were excluded from the study. In addition, Departments that could not be reached via email (email bounced and a better address could not be found) were also excluded.

Pay Status categories:

- 1 – Career: 100% of members are in full- or part-time paid positions
- 2 – Combination: A combination of full-time, paid-on-call, or volunteer members
- 3 – Volunteer: Predominately volunteer members
- 4 – Affiliate of another Fire Department
- 5 – Fed/State/Mil: Governed by Federal, State, Military, or Tribal organizations
- 6 – Private: Private Fire Brigade

SURVEY DISTRIBUTION

The survey was distributed electronically in June 2024. A pre-notification email was sent to Fire Chiefs prior to survey distribution and multiple electronic reminders were sent from WORH, DSPS, and fire professional associations. In addition, a postcard reminding Departments to complete the survey was sent via US post, announcements were made at DSPS trainings, and DSPS regional representatives called non-responding Fire Departments to encourage them to complete the survey.

RURAL DEFINITION

Fire Departments were designated as “rural”, “small urban”, or “urban” using the Municipal-level Urban-Rural Classification system developed by the Wisconsin Office of Rural Health.

- **Rural** – Departments in municipalities (cities, towns, or villages) with populations smaller than 9,999 and located more than 25 miles from a population center (defined as a municipality with a population over 50,000) were designated as “rural”.
- **Small Urban** – Departments in municipalities with populations smaller than 9,999 and located within 25 miles of a population center or in municipalities with populations larger than 10,000 and located more than 25 miles from a population center were designated as “small urban”.
- **Urban** – All other Departments were designated as “urban”.

RESPONDENT REPRESENTATIVENESS

The 418 Fire Departments that responded to the survey represented **53%** of all rural departments, **50%** of all small urban departments, and **60%** of all urban departments.

IN NEED OF RESUSCITATION?

Wisconsin's fire and EMS agencies face looming challenges

The Forum has recently studied dozens of fire and emergency medical services (EMS) agencies in Wisconsin and found many are struggling to maintain their existing staffing models as EMS call volumes rise and rosters of part-time staff decline. The situation may demand greater consideration of consolidation as well as a response from state policymakers given the implications for local government finances and the threat to public safety.

Over the past eight years, the Wisconsin Policy Forum has studied 30 fire and EMS providers throughout the state as part of a dozen distinct service sharing studies. Our work has taken us from Milwaukee County north to Ozaukee County, south to Racine and Kenosha counties, and west to Jefferson, Rock, and La Crosse counties (see Figure 1). These studies have ranged from regional or county-level analyses to more basic studies undertaken for single departments.

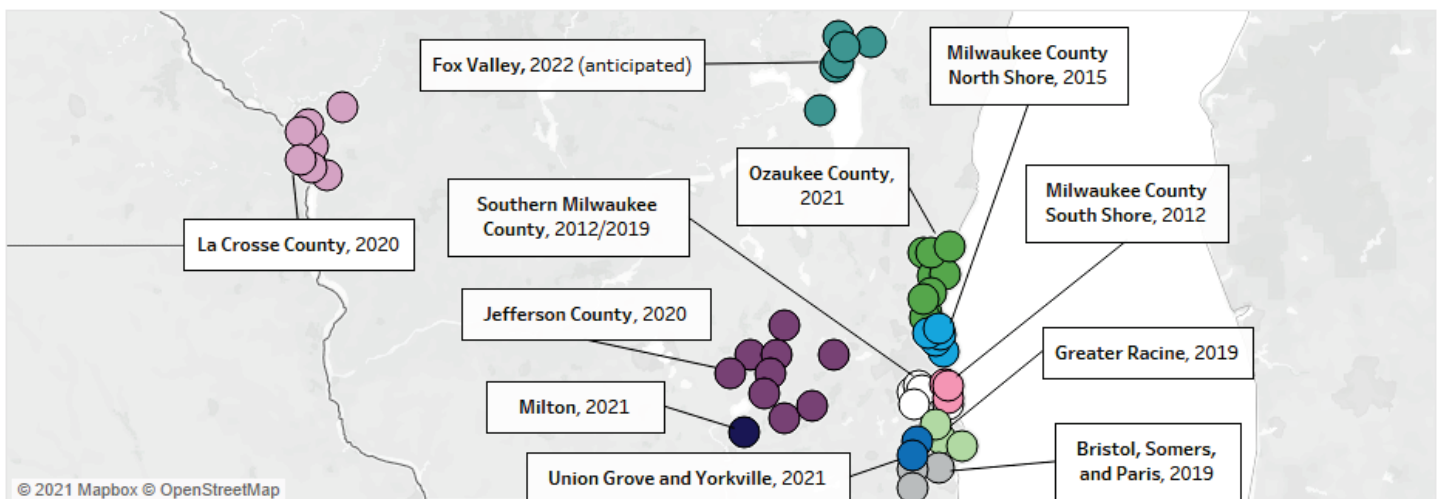
In the broadest sense, our studies consider whether greater collaboration and service coordination among multiple agencies – or perhaps full consolidation of neighboring departments – would address service challenges in a more cost efficient manner than if individual departments acted alone.

These studies look at services that are among the most essential and costly that local governments deliver. If EMS or fire department services are inefficient or ineffective, then taxpayers face considerable risk to their pocketbooks and those needing emergency assistance face the even more sobering risk of a response that is slow and unsuccessful.

We have learned several lessons. One is that while consolidation seems good in theory and could produce long-term savings, cost efficiencies, and service improvements in practice, implementing such an option is almost always much harder than it looks. We have also learned that many fire and EMS agencies are finding it harder to operate each year due to increasing service calls from an aging population and staff recruitment and retention difficulties. Lagging state aid

Figure 1: WPF Explores Fire & EMS Service Sharing Statewide

Shared services studies, 2012-2021; dots represent individual departments studied



and state-imposed limits on local property taxes often compound the problem, creating a difficult road ahead for many local governments throughout Wisconsin.

In this report, we review some general findings from our work with fire and EMS agencies, briefly assess how fire services and EMS fit into a statewide context, and consider how other states regulate these services and assist their local governments in planning and administering service delivery. Finally, we make suggestions for policy changes at the state level that might help local agencies with their growing challenges.

FIRE AND EMS FACE UNIQUE CHALLENGES

Few would argue with the contention that fire and EMS are critical public services in line with those like schools, roads, or police. Fire services and EMS in Wisconsin are somewhat distinct from these other public services, however, in that they can vary substantially depending on geographic location.

In an urban area, an individual needing emergency medical assistance may be cared for by a professional paramedic who arrives within four minutes of the initial call to provide care at the scene as well as in the ambulance during transport to the hospital (if such a transport is needed). Conversely, in rural areas, the initial response may take up to 30 minutes or more, and it is likely that care initially will be provided by an Emergency Medical Responder (EMR) who responds to the call from another job or home, instead of a full-time Emergency Medical Technician (EMT) or paramedic (see box for definitions). A separate, more advanced EMS response may arrive from another agency to transport the patient to the nearest hospital.

In firefighting as well, operations, capabilities, and response can differ significantly between departments of different sizes and geographic locations, and between areas that have hydrants and those that do not. In fact, all but the largest local fire departments lack the capacity to respond to a major fire call themselves and must be joined at the fire scene by neighboring departments.

Some other unique aspects of fire services and EMS include:

- Fire and EMS are the only common public services that rely on volunteers in many

EMS LICENSE LEVELS

Emergency Medical Responder - EMRs are trained to provide non-invasive first aid. This includes clearing airways manually, CPR, controlling bleeding, and taking vital signs. EMRs are trained in the use of portable defibrillator devices.

Emergency Medical Technician-Basic - in addition to all of the skills of an EMR, EMT-Bs are trained to perform more invasive medical skills such as tracheotomies, and in the use of tourniquets and cervical collars. They are also able to administer oxygen and can provide more types of medications, including Narcan for opioid overdoses.

Advanced EMT - all of the skills of EMT-B and also can start an IV and administer a wider range of medications.

Paramedic - all of the skills of Advanced EMT with the addition of invasive procedures such as using a needle for chest decompression and intubation. Paramedics are also able to administer the widest variety of medications.

Source: WI EMS Scope of Practice, Wisconsin Department of Health Services

departments and that hold fundraisers to support basic operations. In fact, many fire departments date from the founding of cities, towns, and villages. Perhaps because of their dependence on volunteer organizations, they have deep roots in their communities and are closely linked to community pride and identity in many locales.

- While fire and EMS are now commonly linked, they are quite different from an operational perspective. Fires are infrequent, but when they occur they are destructive and they can easily escalate to nearby properties, which means they demand substantial numbers of responders and apparatus. EMS incidents, on the other hand, are generally more contained, occur at least daily in most jurisdictions, and often are handled by two-person crews. Training and licensing/certification for EMS and fire also are different. While combining fire and EMS works well for many reasons, there are still many fire departments that provide a basic EMR response only and leave advanced life support and ambulance transport to a separate public or private agency. According to data from the U.S.



Fire Administration, 35% of Wisconsin fire departments do not transport patients.

- Unlike most local government services, fire departments almost always are part of an interconnected regional system. These bonds are formalized through a Mutual Aid Box Alarm System (MABAS), which dictates how resources are deployed within regions for major fire or EMS incidents. Most departments also have less formal mutual aid arrangements with neighboring departments for even the most basic calls or back-up. While mutual aid is a foundation of fire response in particular, this close connection also means that if one department begins to falter because of staffing or financial challenges, then nearby departments also are affected. In fact, some chiefs say they have had to refuse requests for mutual aid more frequently in recent years due to their own staffing shortages.

STAFFING DIFFERS BY COMMUNITY

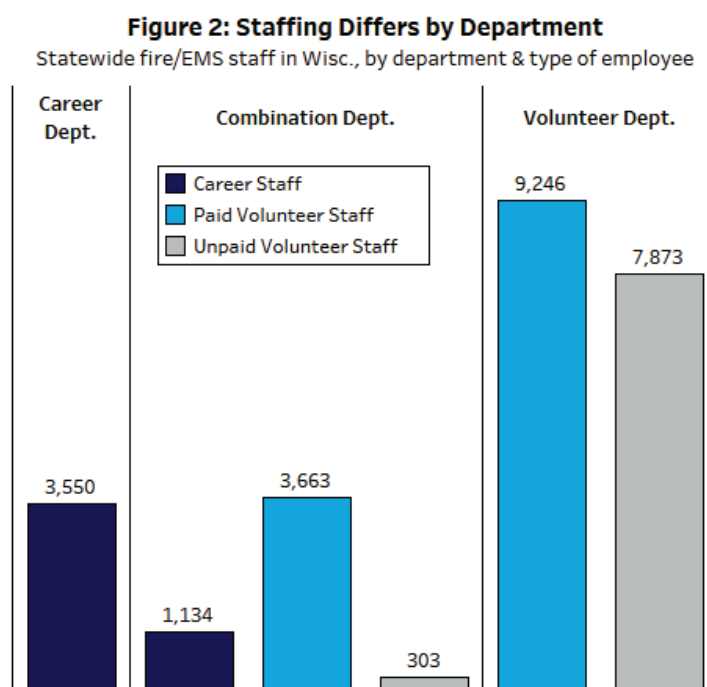
Whether they provide a full range of basic and advanced EMS or simply fire protection and emergency first response, fire departments in Wisconsin operate under three basic types of staffing models. The model is generally dictated by call volumes and geography, although financial considerations also can play a role.

- **Volunteer model** – most departments in Wisconsin make extensive use of “volunteers” per data from the U.S. Fire Administration. Volunteers can be truly that and serve completely without pay for some or all types of calls, or they can be paid per call or on an hourly basis (these are often referred to as paid-on-call responders). As might be assumed, volunteer departments predominate in rural areas with low call volumes, as it makes little sense to pay responders to be physically present at fire stations when few calls are coming in. Instead, responders are paged and respond from home or work when they are available. EMS in this model can be provided by the fire department under the same approach or can be run by a separate EMS agency, either public or private. As we will discuss in detail later in this report, recruitment and retention of paid and unpaid volunteers has become increasingly difficult for

many departments for a variety of reasons, and this challenge is intensifying at the very time that EMS calls are rising in light of an aging population.

- **Combination model** – as departments face higher call volumes (commonly exceeding 1,000 per year), a purely volunteer response can be ineffective or unsustainable. Instead, departments find they need to have full-time salaried staff present at the station or, at minimum, have volunteer staff assigned specific hours when they guarantee their availability to respond from work or home. Some departments also use part-time staff who are assigned to work occasional shifts at fire stations (these are referred to as paid-on-premises staff). Many use a mix of full-time and part-time or volunteer staff to guarantee a timely response and the ability to respond to multiple calls simultaneously.
- **Career model** – career departments employ mostly or exclusively full-time responders with salaried pay and benefits who are assigned to work shifts at fire stations. Departments using this model typically are located in urbanized areas and receive several calls per day.

Figure 2 shows the distribution of different types of staff (dedicated to fire, EMS, or both) among the 812 fire



Source: Wisconsin Department of Safety and Professional Services



departments in the state, as reported by the Wisconsin Department of Safety and Professional Services. Most “volunteer” departments have at least some paid staff, even if it is only the chief, a deputy chief, or an inspector.

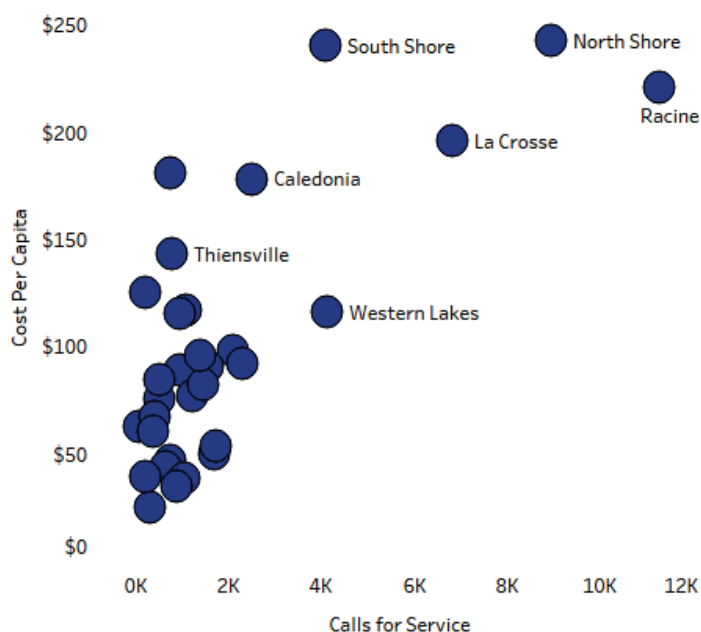
The type of service model is frequently determined, or at least heavily influenced, by available funding for fire and EMS. That, in turn, can be influenced by other municipal needs and priorities and by a jurisdiction’s ability to absorb increased fire and EMS spending without exceeding state-imposed property tax limits. Funding for fire and EMS is almost entirely locally-based with little direct support from the state or federal governments (though some state aid such as shared revenue can be used for a variety of purposes, including fire and EMS); local property taxes and ambulance revenues are the two largest local revenue sources.

Our January 2021 study, [Dollar for Dollar](#), found that Wisconsin’s local government spending on fire department services is slightly below the national average. That is in part because, according to the U.S. Fire Administration, 92.5% of Wisconsin fire departments that reported data to the administration are volunteer or mostly volunteer – the 14th-highest share in the country.

Figure 3 compares data from previous WPF studies on per capita fire and EMS costs and shows those costs in the context of calls for service. Those departments with the highest per capita costs tend to be those with the heaviest call volumes; that makes sense since the largest cost category for fire departments is personnel and those departments make greatest use of full-time, salaried staff. Departments that respond to less than 2,500 calls per year tend to have a much wider range of per capita costs, as their use of full-time staff varies.

Figure 3: Larger Departments Mean More Spending

Calls for service vs. cost per capita, Fire/EMS departments in WPF studies



RECENT WPF RESEARCH HIGHLIGHTS DIFFICULT STAFFING CHALLENGES

WPF’s recent fire and EMS analyses have included ones that have examined the potential for broader collaboration within entire counties or regions as well as analyses that have addressed the needs of single departments. The following highlights four recent reports and shows the similar challenges facing fire and EMS providers in different parts of Wisconsin.

- In [Ozaukee County](#), we studied the potential for collaboration among all nine fire departments in the county. Those ranged from rural, volunteer companies to departments serving more urbanized areas using a mix of full-time and part-time staff (see Table 1). We found all of the

Table 1: Overview of Ozaukee County Departments

	FTE	Service Population	2019 Calls for Service	Net Cost/Capita
Mequon Fire Department	28.8	24,806	2,323	52.06
Grafton Fire Department	15.0	16,216	1,471	53.58
Port Washington Fire Department	11.2	14,173	1,748	9.23
Cedarburg Fire Department	3.8	18,153	1,162	8.86
Thiensville Fire Department	5.4	3,164	777	84.49
Saukville Fire Department	6.0	5,604	506	42.10
Fredonia Fire Department	2.4	6,027	381	39.36
Belgium Fire Department	Volunteer	3,882	229	34.54
Waubeka Fire Department	Volunteer	2,063	98	41.71



departments were severely challenged by recruitment and retention of part-time and volunteer staff, yet elected leaders in few of those communities seemed open to the idea of spending substantially more to move to combination or full-time models. We suggested a range of options, including a jointly funded county-wide paramedic intercept system to boost EMS service levels across the county, jointly supported full-time staffing at strategically located stations, and several consolidation options.

- Our study in [Jefferson County](#) considered EMS services only and included 11 agencies, ranging from career fire departments to EMS-only agencies and one private ambulance provider. Given a diversity of service models but common challenges related to reliance on part-time and volunteer staff, our recommendations started with improved coordination, such as joint planning and training and the establishment of a county-wide EMS Council. We also looked at a variety of ways that an EMS model coordinated by Jefferson County government could improve and standardize service levels across the county and provide enhanced financial support without exceeding local property tax limits.
- In [La Crosse County](#) we focused on five fire departments in the western part of the region (including one in La Crescent, MN) that included volunteer, combination, and career staffing models. We found that the three departments that relied largely on part-time volunteers were experiencing recruitment and retention challenges. One of those – the Holmen Area Fire Department – was particularly stretched in light

of increased development and rising call volumes. We also found that the full-time La Crosse Department was heavily resourced and could possibly play a greater role in serving the region. Our conclusion cited an array of collaboration options that included joint financing and staffing of new stations to serve the region's increased service demands. Subsequent to our report's release, the Holmen Area and La Crosse departments took a step toward consolidation by agreeing to have the La Crosse chief manage both departments.

- Facing growing call volumes and a potential need to turn toward more full-time staffing, the [Union Grove/Yorkville](#) Fire Department in Racine County asked WPF to provide context for its decision-making by researching the staffing models of departments with comparable calls for service and service areas. We identified six comparable departments throughout Wisconsin (see Table 2), each of which (with the exception of the Cedarburg Fire Department) used combination staffing models with significantly more career staff than Union Grove/Yorkville. Expenditures per capita varied from \$35 in Cedarburg and \$47 in Union Grove/Yorkville to \$181 in Somers. This research showed that while there are a variety of service models for smaller departments, once call volumes approach a rate of three or more per day there is a need for greater use of career staff.

KEY TAKEAWAYS FROM OUR WORK

These and our other fire and EMS service sharing studies reveal a set of common themes and takeaways:

Table 2: Union Grove-Yorkville Peer Department Characteristics

	Service Area (sq. miles)	Service Population	Expenditures/Capita	2019 Calls for Service
UGYFD	36.2	11,265	\$47	1,112
City of Burlington FD	40.3	17,000	\$96	1,773
Cedarburg FD	29.5	18,153	\$35	1,162
Milton FD	90.0	11,523	\$117	927
Mount Horeb FD	131.9	12,500	\$89	1,292
North Fond du Lac FD	90.7	11,670	\$117	1,235
Somers FD	29.2	9,840	\$181	1,162



- 1) **Recruitment is a major issue for all types of departments but is reaching a crisis point for many volunteer and combination departments.** For small communities whose departments receive no more than a call or two per day, relying heavily on volunteer or part-time staff makes sense. Instead of paying full-time wages and benefits to have crews of responders stationed at the fire house waiting for an infrequent call to come in, these departments have relied on robust rosters of individuals who live or work nearby and can drop what they are doing to respond when needed. Unfortunately, this model is now becoming very difficult for many departments to sustain. A particular challenge involves EMS calls, which increase as populations age and which are most frequent during daytime hours, when volunteers are least likely to be available to respond. EMS personnel also have licensing and training requirements that can be a significant burden; combined with the busy lifestyles of today's society, these factors have produced shrunken volunteer rosters for many departments.
- 2) **In many cases, consolidation does not produce immediate financial savings, but it offers advantages when looking toward future financial challenges.** This is particularly true when consolidation offers opportunities to reduce apparatus and/or stations. Those departments that need to transition from volunteer to combination staffing models or from combination to career models may also find that consolidation with nearby departments offers a more cost effective way to manage that change. Consolidation also offers improvements in service levels in many cases, as larger departments have more command staff and battalion chiefs and offer opportunities to strategically deploy staff during times of high call volumes without relying on neighboring departments or expensive overtime payments.
- 3) **While consolidation may be beneficial, the odds are against it in most cases.** Some of the reasons include geography that is not conducive to consolidation, conflicts between municipalities that are rooted in other issues, and differences in circumstances between departments (perceived as “winners” and

“losers” if consolidation were to occur). Many chiefs acknowledge this reality and look to other ways to collaborate with neighboring departments through formal mutual aid agreements, joint trainings, and equipment sharing. Others go further by seeking automatic aid agreements, in which two or more departments agree to be dispatched simultaneously to fire calls in each community covered by the agreement; or “closest unit responds” frameworks in which dispatchers call on the closest available unit regardless of municipal boundaries.

But perhaps our most important finding – and one that state and local policymakers cannot afford to overlook – is that unless fire and EMS financial and staffing challenges are appropriately addressed, they may soon have a real impact on public safety. As discussed above, while paid-on-call staffing models have served many communities well in the past, rising EMS call volumes and staffing challenges are causing many to re-think this approach and strive to house at least some full-time staff at stations. Such a move can allow the initial response to occur almost immediately after the call arrives instead of being delayed as staff are pulled in to respond from remote locations. It also can ensure that smaller departments maintain the capacity to respond to all calls, instead of having to rely on neighboring departments to respond during busy times from greater distances. For some medical emergencies such as cardiac arrest, response times can make a critical difference in the outcome for the patient.

Even when the political will exists among local leaders to raise property taxes to pay for more full-time staff, doing so will cause some communities to exceed state property tax levy limits. In that case, a citizen referendum is required, as has been the case recently in Beaver Dam, Grand Chute, and Greenfield. In other cases, paying for more full-time staff could cause local governments to exceed state expenditure restraint limits, which results in a cut in their shared revenue allocation. Whatever their cause, these financial barriers to more full-time staffing can impact emergency response times and jeopardize public health and safety.

While our purpose here is not to provide a detailed analysis of state levy and expenditure restraint limits (such an analysis can be found in this [Legislative Fiscal Bureau paper](#)), a few points are worth mentioning.



First, there are exemptions in the levy limits for fire and EMS, but they are tied to consolidation. For example, when the charges assessed by a joint fire or EMS department would cause one of the participating municipalities to exceed its levy limit, then an exemption can be granted if the percentage increase in the total charges does not exceed the change in the prior year's Consumer Price Index plus two percentage points. Also, in counties where a countywide EMS system exists, the county government can exclude expenditures from its levy limit. Levy limit adjustments also are allowed to fund services transferred from one government to another.

As noted above, we have witnessed the real benefits that can be produced by consolidation of multiple fire and EMS departments. Consequently, it could be argued that using levy limit exemptions as a carrot to encourage consolidation is a reasonable approach. However, as we will discuss below, other exemptions might be considered for those departments that do not intend to pursue consolidation for valid reasons.

Finally, one chief conveyed to us his experience with a recent U.S. Department of Labor audit that resulted in new and costly interpretations about the treatment of interns and volunteers for payroll purposes. Changes needed to comply with newly interpreted DOL standards could have significant financial impacts on other combination and volunteer departments, as well.

OTHER STATES MAY OFFER INSIGHTS

As noted earlier, state government provides little in the way of direct financial support to local fire and EMS agencies in Wisconsin. Meanwhile, the most important form of indirect support – state shared revenue – has been stagnant for years.

Still, state agencies have tools to promote change since they are responsible for licensing EMS staff, recognizing exclusive response areas for fire departments, inspecting ambulances, and organizing wildland fire response. This oversight is fragmented between several state agencies, including the Department of Safety and Professional Services, which has a regulatory role with regard to fire protection operations; the Department of Health Services, which plays a similar role with regard to EMS; and the Department of Natural Resources, which takes the lead on wildfire management. Even the Department of Justice, which oversees arson

investigations, and the Department of Transportation, which manages ambulance inspections, get into the act.

We conducted a high-level review to see how fire and EMS are organized in other states and found some possible food for thought for Wisconsin policymakers. For example, in Ohio, a single division of the Department of Public Safety covers both fire and EMS regulations and oversight. We also found that many states have created regional agencies to address issues of planning and service design and provide state resources to support such activities. For example:

- In Minnesota, the State EMS Regulatory Board funds eight regional EMS agencies that have responsibility for provider education, public education, conferences, critical incident review, a rehab team, and EMS resource coordination.
- In Michigan, 61 local Medical Control Authorities are organized into eight regions. The authorities have broad authority to set and enforce EMS protocols and standards. They are hospital-based and each has its own medical director. Fire is regulated separately.
- Washington state also is divided into eight EMS regions, which have agencies charged with developing regional plans as well as public education and prevention programs (see Figure 4). Regional plans can identify areas of need, particularly in smaller jurisdictions with inadequate resources, and they are charged with building local fire capacity.

Figure 4: Washington's EMS & Trauma Response Areas



Source: Washington State Department of Health



Tennessee is an example of a state that emphasizes both regionalism and greater responsibility for fire department capacity and quality at the state level. The state allows for the formation of countywide fire departments and for additional property tax levies to support them. The state statutes set out a detailed process for establishing need and then for master planning. An investigating committee documents existing conditions, including water supply, availability of paid and volunteer responders, budgets, and overall fire risk. Organizers then proceed to a formal master planning process.

California also designates Local EMS Agencies to oversee service delivery. The Local EMS Agencies, not municipalities, contract for EMS service within defined areas, although local fire departments are grandfathered into the system. The Local EMS Agencies also set deployment zones that require agencies within the same zone to backfill each other during times of high call volumes.

In terms of service planning, California's Local Agency Commissions (LAFCO) develop service plans for fire and EMS, similar to sewer service planning in Wisconsin. Each county's LAFCO sets a sphere of influence for individual departments that considers future consolidations and the impact of projected growth on service demand. These plans consider opportunities for shared services and services to disadvantaged communities.

POLICY INSIGHTS AND CONCLUSION

Our experience working with fire and EMS agencies in Wisconsin and our broad overview of other states suggest that increased attention by state government leaders is both warranted and likely required to effectively address the growing challenges faced by many fire and EMS agencies in the state.

It seems intuitive that local governments facing challenges with recruitment of both part-time and full-time responders will need to examine their pay structures and consider increasing rates of pay to attract greater numbers of applicants. Yet, that notion is problematic on two counts: 1) the ability to do so may produce budget increases that conflict with state-imposed property tax levy or expenditure restraint limits; and 2) the state EMS Association reports that even with

higher rates of pay, staffing shortages are a problem at most departments.

With regard to the latter, we have heard anecdotally that more people are leaving the fire and EMS field, whether due to the impacts of the pandemic, job stress, or other factors. Meanwhile, many chiefs report that fewer people are choosing to volunteer, either because of today's busier lifestyles or reduced interest in volunteering among younger generations.

Options for reversing these trends with regard to the pipeline for new paid and career responder positions could take years to effectuate. In the shorter term, greater financial assistance from the state or adjustments to financial constraints on local governments could be helpful. Specific options that might be considered include:

- Establishing direct state aid (either grants or loans) to help prospective fire and EMS professionals pay for education and licensing costs. A more ambitious option would be to create a service corps where young people can earn free or reduced college tuition at public colleges and universities while working in the fire and EMS field.
- Creating opportunities for part-time fire and EMS responders to enroll in health care and retirement plans offered to state employees or enhancing state-administered longevity bonus programs for such workers.
- Increasing Medicaid reimbursement for ambulance transports to 100% of the Medicare rate. As of January 2022, reimbursement under the state's Medicaid program will rise to 80% of the Medicare rate. This was significant in light of the many competing health-related entities and initiatives that could benefit from greater Medicaid reimbursement and it would be a heavy lift politically to increase it further, but doing so would provide additional revenues to fire departments and EMS agencies that could be used to boost responder compensation. A related option could be to explore options for state reimbursement for non-transport emergency medical response and related activities like community paramedicine, in which fire department personnel engage in case



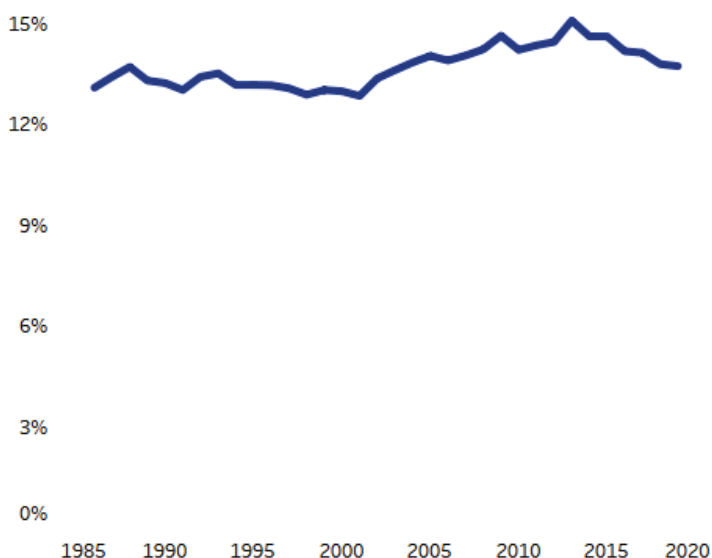
management of heavy EMS utilizers. Another option would be to explore a change in the state Medicaid plan to take advantage of a Ground Emergency Medical Transportation provision in federal law that allows Medicaid reimbursement for the full cost of an ambulance transport.

- Allowing localities more flexibility in terms of revenue and expenditure restraint limits (other than referendum) when addressing documented fire and EMS service challenges that need to be addressed with greater financial resources. As discussed earlier, state law does currently allow some exemptions for joint fire departments and joint or countywide EMS agencies. While these provisions may offer relief for those that elect to form joint departments or have their counties administer EMS, that may not be a feasible approach for many jurisdictions. Consequently, extensions to other types of departments or municipal agencies could be considered. The exemptions might even be tied specifically to those communities that desire and can document the need to move to a new and more expensive staffing model.
- Establishing a formal role for counties or regional entities in governing and setting standards for fire protection services and EMS throughout the state and providing state financial assistance to ensure standards can be appropriately monitored and met. We observed that in some states, regional entities assist in planning for future service delivery, coordinating services and service sharing, and providing other technical assistance to support local fire and EMS agencies. Counties, regional planning commissions, or new regional bodies could identify areas with service gaps and review the financial and service capability of local agencies. They could also encourage dispatch improvements and other changes that would remove obstacles to greater coordination or consolidation.

Finally, given that moving to a larger mix of full-time staff appears to be a must for many small departments, efforts to encourage consolidation among such departments appear to be in order. Proportional spending on fire and EMS by municipal governments is already trending downward (see Figure 5), suggesting

Figure 5: Fire/Ambulance Spending Starting to Trend Down

Municipal and town spending on fire and ambulance services as % of operating and capital spending, 1986-2019



Source: Wisconsin Department of Revenue

little capacity for local governments to increase spending to pay for full-time staff. That is why – barring new forms of state aid or relaxation of levy limits – teaming up with neighboring departments may be the best solution given the opportunity it provides to share the cost of full-time staff and expensive vehicle replacements across a broader population.

It also could be argued that one of the fundamental challenges for EMS in Wisconsin is that system design decisions would most appropriately be made regionally, but under the state's current structure most EMS delivery systems are funded and "owned" locally. This disconnect can lead to questionable policy decisions and might similarly be addressed by more extensive consolidation of EMS agencies at the county or regional level or by establishing a greater role for the state, counties, or regional bodies in setting standards for quality of care and responsiveness.

Overall, we hope state and local elected officials are paying attention to our recent reports and the overriding message they're sending: the ability of many communities to provide an appropriate level of fire and emergency medical services is in jeopardy and may soon necessitate an emergency response of its own.



Volunteer Emergency Medical Services:



A System on Life Support



My first experience in EMS seems like a lifetime ago. I was working toward a degree in police science, and volunteering with the local EMS seemed like a way to gain some experience in public safety. Fast forwarding many more years than I'll admit, I'm now retired from law enforcement and once again volunteering in EMS.

A few things changed while I was out. The training and skills are significantly more complex and demanding than they were then. We have much more advanced equipment and ambulances now. And most striking is the difference in how staffing works. Then, one had to almost fight for shifts because there were so many volunteers, and you felt fortunate to get shifts even though you were working for free. Now, the stunning reality for many volunteer departments is an everyday struggle to staff just one ambulance. In many cases it's a day-to-day unknown whether they will be in service or not.

So, just how bad is this problem? According to a recent study conducted by the Wisconsin Office of Rural Health, in 2023 41% of EMS agencies reported scheduling periods in which they did not have adequate staffing to respond to an emergency call and/or were operating with six or fewer staff members who covered 80% of staffing hours. And when it comes to funding, 29% lacked funding to pay for their projected expenses, with 38% anticipating the need to seek additional funding through referendum.



DeYoung

Alan DeYoung, CEO and Executive Director of the Wisconsin EMS Association, said "The core challenges, well documented both in Wisconsin and nationally, include persistent workforce shortages compounded by mounting retention pressures, structural funding deficiencies that fail to support the true cost of 24/7 readiness, and an ever-expanding scope of prehospital care requiring higher levels of training, equipment, and coordination."

"Call volumes across Wisconsin continue to rise each year, driven by an aging population, higher acuity cases, and increasing community reliance on 911. At the same time, the EMS workforce is shrinking due to recruitment barriers, retention challenges, and burnout, creating a widening gap between demand for services and the capacity to deliver them."

To further compound the problem, DeYoung added that "Call volumes across Wisconsin continue to rise each year, driven by an aging population, higher acuity cases, and increasing community reliance on 911. At the same time, the EMS workforce is shrinking due to recruitment barriers, retention challenges, and burnout, creating a widening gap between demand for services and the capacity to deliver them."

Let's first take a look at the staffing issue. Today's pace of life coupled with ever-increasing training requirements have certainly had an impact on the ability of volunteers, who must commit to 180-hours of initial training that most often takes place in 4-hour blocks and over a period of several months. And that's just the classroom portion. The course also requires a significant amount of at-home work between classes and passing the National Registry exam is required. Many EMS volunteers are required by their district to work a considerable number of hours each month just to maintain proficiency in a vast and ever-increasing number of skills. Given that, it's not hard to imagine why the numbers of volunteers has declined dramatically.

"It is increasingly difficult to persuade individuals to invest the considerable time and expense required to complete training and obtain licensure when the return is often limited to unpaid volunteer service or employment with insufficient wages and benefits to support themselves or their families", said DeYoung,

adding “By contrast, counterparts in law enforcement typically enter roles with higher wages, comprehensive benefits, and retirement security, highlighting a stark disparity in how public safety professions are valued and supported.”



Small

And then there’s an even larger problem, the funding of EMS systems. James Small is the Rural EMS Outreach Program Manager for the Wisconsin Office of Rural Health. “The cost of providing EMS has exploded over the past decade while the reduction in volunteer availability has required hiring of part-time and full-time staff. Many municipalities are experiencing massive increases in cost that cannot be managed through normal budget processes,” said Small. “The introduction of the levy limits a couple decades ago did not consider a future where EMS was transforming from a little to no-cost service for the local government to full-time staffed agencies.”

What then are communities to do? Consolidation/ regionalization of EMS services is an option increasing in popularity. “What we are seeing in the recent rural regionalizations is that they are greatly enhancing the service even though there are typically fewer ambulances following the consolidation. The reason these are tricky is due to local politics more than if the plan is logical or attainable. There is typically no cost savings (and usually an increase to add full-time staffing) on day one with regionalization, but there is better control of future costs once it is in place while providing improved reliability and sustainability,” said Small.

In its 30th year of consolidation, The North Shore Fire Department has seen success. “While the process to get to a consolidated organization always has its challenges, the outcomes have been a better service for our citizens at a lesser cost than if the municipalities had maintained their own standalone fire departments,” said Chief Robert Whitaker. “The members of the Department have had greater promotional opportunities than if the smaller departments had remained in place. Overall, it has been the right choice for the communities we serve.”

Chief Whitaker recommends a book by Edmund Henschel called *Municipal Shared Service and Consolidation Handbook: A Practical Guide to a Complex Challenge* as a place to start for communities considering consolidation.

Utilizing data and considering unique community demographics to create a more informed approach to resource allocation can be helpful as well. “Approaches such as tiered response, guided by dispatch criteria or available data, allow resources to be allocated appropriately based on the nature of the call, helping maintain reasonable response times and adequate coverage across large service areas,” said DeYoung, adding “Community paramedicine and mobile integrated healthcare programs, focused on high utilizers, can reduce avoidable 911 calls while bringing in sustainable funding when paired with health plan payer partnerships.”

Currently, three pieces of legislation have been introduced that may offer some relief. SB181, SB182, and SB183 all focus issues ranging from lack of volunteers and the costs to train new EMS staff to measures that could assist with the lack of local funding, however, it’s unknown as of today whether any of them will be passed.

Regardless, the volunteer EMS system looks to be crumbling under our feet, and the problem will likely only worsen with time. It would appear that more work needs to be done at both the state and local levels to properly fund EMS services in our communities.

Both Small and DeYoung are available for further discussion with community leaders regarding viable solutions.

Contact Alan DeYoung, CEO and Executive Director of the Wisconsin EMS Association at alan@wisconsinems.com and James Small, Rural EMS Outreach Program Manager for the Wisconsin Office of Rural Health at small5@wisc.edu



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BUDGETS GET TIGHTER FOR WISCONSIN TOWNS

The financial struggles of big cities in Wisconsin have received more attention, but the state's much smaller towns face struggles of their own. Their reliance on local property taxes has grown in recent decades as state aid has slowed. Town borrowing also has risen to record levels in recent years despite the fact that towns are putting less of their overall budgets into road maintenance and construction – their traditional core priority.

Over the past generation, cities and villages around Wisconsin have faced mounting financial pressures as state aid has stagnated and the state has tightened limits on local property taxes. The Wisconsin Policy Forum has documented those trends in a series of reports, most notably “[Dollars and Sense](#),” a 2019 study that looked in part at the relatively few local tax options available to cities and villages in the state.

As this report will make clear, towns have been buffeted by these same headwinds. In 1990, property taxes made up 36.8% of general revenues for towns in Wisconsin while state aid accounted for 45.1%, according to data from the state Department of Revenue (DOR). A generation later, the numbers have been flipped. In 2020, property taxes made up 48.2% of general revenues for towns and state aid only 30.3%. Smaller towns are somewhat less dependent on property taxes but larger towns are even more reliant.

Towns have also stepped up their borrowing over the past decade. The debt backed by towns' full taxing power rose by 44.7% between 2014 and 2020 to \$472.3 million. After adjusting for both population and inflation, town debt now stands at record levels. Borrowing and debt payments have risen even as towns have devoted less of their overall spending to maintaining local roads – their traditional first priority.

There are some bright spots for these small communities, including the state's relatively strong commitment to provide aid for local roads in general and town roads in particular. For many local services,

How We Looked at the Data

This report looks at the finances of Wisconsin towns based on reports filed by local officials with the state Department of Revenue and the U.S. Census Bureau. It looks at the core government functions that are funded through taxes and other key revenues such as state aid. The analysis leaves out town enterprises that are run more like businesses through what are known as proprietary funds, but little is lost since towns have relatively few of those funds.

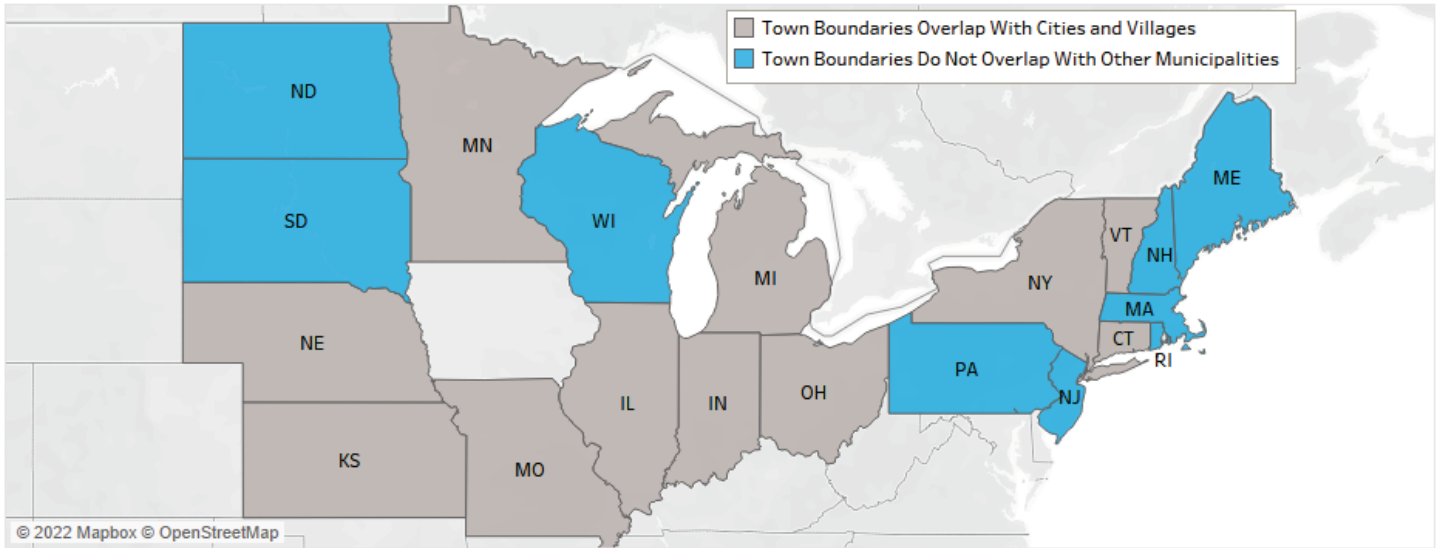
towns also have a greater ability to lean on other local units of government such as counties and nearby cities and villages. Yet on the whole, the trends point to challenges ahead for towns to maintain services such as roads and fire and emergency medical services (EMS) for their residents, particularly in rural areas of the state with relatively low incomes and fewer prospects for economic development.

TOWNS IN WISCONSIN

Wisconsin is one of only 20 states with town governments, with most of those states located in New England and the Midwest. Town government was brought to Wisconsin by New Englanders in the 1800s and has a rich tradition here. In one of the nation's few examples of direct democracy, town residents in Wisconsin can vote at the annual meeting on their town property tax levy, the pay for town officers, and the method for electing the town board. To provide services, towns often rely on local residents working in roles such as firefighters for relatively low pay or even on a volunteer basis.

Figure 1: Town Governments Concentrated in Northeast, Midwest

States with town governments and their characteristics, 2017



Source: U.S. Census Bureau

In 11 states, including the Midwest states of Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, Indiana, and Ohio, town boundaries can overlap with cities and villages, so state residents may potentially live in both a town and city or village. Wisconsin is one of nine states – all in the Northeast or Midwest – in which towns do not overlap with other municipalities and state residents live in either a town, a village, or a city (see Figure 1).

Besides their borders, towns also differ across states in the range of services they provide – from relatively few to a broad array. In Wisconsin, towns differ from other municipalities in that only cities and villages are incorporated and have broad “home rule” powers under the state Constitution to govern their local affairs and provide a wide range of services. Towns in this state are not incorporated or accorded home rule status and instead can perform only certain functions such as road maintenance and construction as provided by state law.

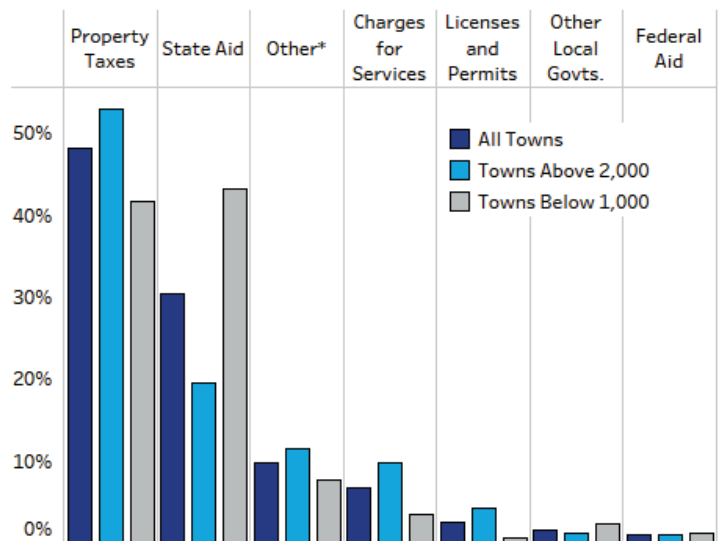
There are an eye-popping 1,248 towns in Wisconsin, down from 1,265 in 2000 but still the third-most among the nine states where they do not overlap with other municipalities. Wisconsin towns traditionally have been a six-mile by six-mile square that followed surveyors’ township boundaries. The number of towns and the area they cover has slowly declined over time as some of their territory has been annexed into cities or villages – either decreasing the size of the town or eliminating it entirely – and small numbers of towns have incorporated to become cities or villages themselves.

In 2020, about 1.6 million people lived in Wisconsin towns, which translated into an average of 1,304 per town and 27.8% of the state’s population overall. The population of towns rose substantially in the 1990s, peaked in 2003, and has been generally declining since 2010.

As discussed on page 7, a relatively small number of towns such as the Town of Grand Chute in Outagamie County are much larger than other towns and are almost more like cities and villages in having more complex finances and a wider range of services. In

Figure 2: Property Tax, State Aid Dominate Town Revenues

Share of general revenue by source and by population of town, 2020



Source: Wisconsin Department of Revenue; *other includes revenues such as taxes on forest land and lodging, special assessments, tax increments, interest income, fines, and other revenues.



some financial areas such as fund balances, these larger towns can skew the overall statewide numbers and picture.

TOWN REVENUES

To fund local services, towns rely more on property taxes than other local governments in Wisconsin, which is notable given that other local governments in the state are themselves heavily reliant on this tax. Other major sources of revenue for towns include state aid – particularly payments for roads – and to a lesser extent charges for services (see Figure 2 on page 2). Notably, the smallest towns are much more reliant on state aid and somewhat less reliant on property taxes, while the largest towns receive less of their overall budgets from state aid and rely even more heavily on property taxes.

Overall, towns took in \$928.2 million in general revenues in 2020, a substantial amount but still only a fraction of what larger local units of government such as counties, cities, and villages received. DOR data show property taxes in 2020 accounted for nearly half of the total revenues at \$447.1 million and nearly all of the taxes levied by towns. All other levies, including taxes on certain forest land, room taxes on hotel stays, tax increments, and payments made by governments in lieu of taxes totaled just under \$33 million in 2020.

The other funding sources for towns include state aid at \$281.5 million in 2020, or somewhat less than one-third of general revenues. Federal aid is typically a

relatively minor part of town revenues but it has risen during the pandemic, with Wisconsin towns receiving \$166.5 million in total payments in 2021 and 2022 combined through the Local Fiscal Recovery Fund established by the American Rescue Plan Act.

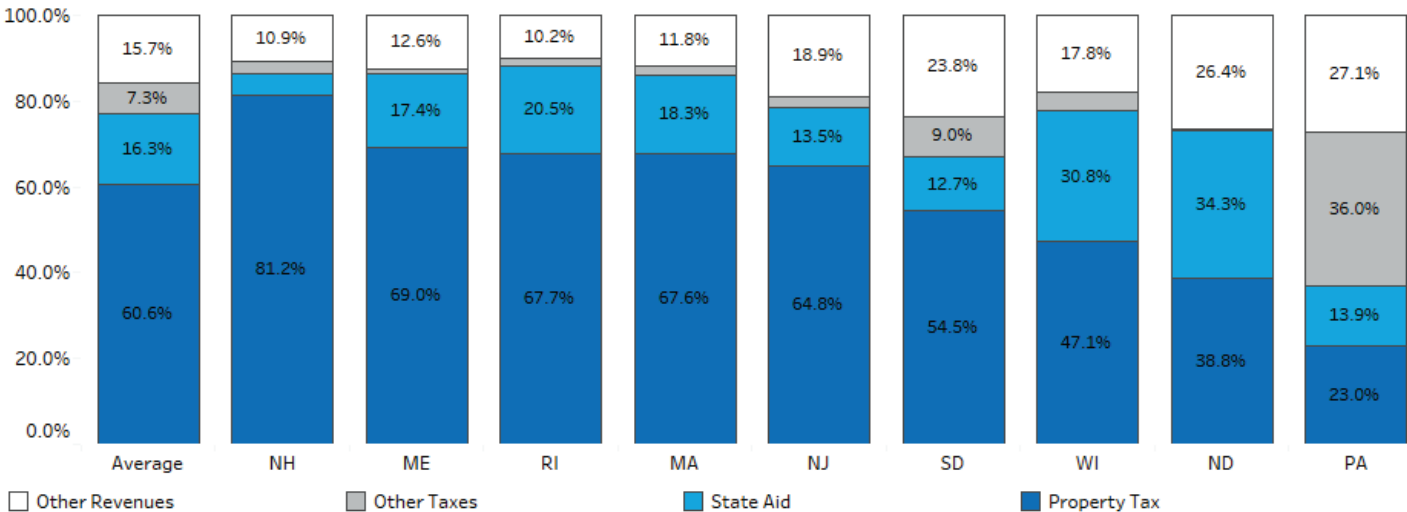
The other notable sources of town revenues include charges for services at \$62.4 million in 2020, mainly for trash collection, solid waste disposal and recycling, and to a lesser extent for ambulance use. Licenses and permits that year totaled \$22.4 million for towns, with most of those going for building and inspection permits and for business and occupational licenses. Other funding sources include special assessments, aid from and charges to other local governments, and interest income.

Because towns provide lower levels of service than cities and villages, their residents pay less in taxes. In 2020, towns in Wisconsin levied an average of \$275 per resident in property taxes and cities and villages averaged \$619. To some degree, town residents may still be able to benefit from services from other local governments in their area such as libraries or parks, sometimes without cost and at other times by paying an additional fee or tax.

A NATIONAL COMPARISON

As already noted, only eight other states have towns that are essentially comparable to those in Wisconsin, at least in terms of their borders and territory. The small

Figure 3: WI Towns Rely More on State Aid, Less on Property and Other Taxes
Share of town general revenue by selected sources and state, 2017



Sources: U.S. Census Bureau and Willamette University



size of this group, the fairly broad range of services they provide, and the fact that most of these states are in New England limits the usefulness of any comparisons. Still, we make a limited number of them here to provide at least some national context.

Among the comparison states, U.S. Census Bureau data show Wisconsin towns are somewhat less dependent on the property tax and more dependent on state aid to pay for local services (see Figure 3 on page 3). However, this comparison needs to be tempered with the understanding that New England states are among the most reliant on the property tax nationally. Towns in some other comparison states also make a greater use of other revenues besides the property tax, including income taxes in Pennsylvania and charges for services in North Dakota and Pennsylvania.

Not surprisingly, Wisconsin towns spend less than many of their counterparts in more densely populated New England states. In 2017, Wisconsin towns had \$502 in direct general expenditures per capita while the nine-state group averaged \$1,457 per capita, or close to three times as much. However, this comparison is of limited value since some towns in other states such as Massachusetts and Rhode Island spend significant sums in areas such as education and police in which Wisconsin towns spend little or nothing. Wisconsin towns, however, were among the top spenders on roads as a share of their overall budget and to a lesser extent in per capita terms.

STATE AID NOT KEEPING PACE

Over the past generation, state aid to towns barely kept pace with inflation even prior to the current period of rapidly rising consumer prices, leaving towns more and more dependent on local property taxes to provide services. The trend has been primarily driven by an increase in road aids but a loss in shared revenue, the main form of state aid to local governments and the one with the least strings attached.

In 1990, towns received \$76.2 million in shared revenue payments from the state, according to DOR data. Adjusted for inflation, that equates to \$150.9 million in 2020 dollars. By 2020, that amount had dropped 63% to \$55.8 million, even though the population of the state's towns was despite recent declines still larger in 2020 than in 1990. As a result, shared revenues fell from 24.3% of town general

revenues in 1990 to just 6% in 2020 (see Figure 4). That latest year would have been modestly lower still had the state's financial statements for towns not started to include certain additional small state payments to local governments as shared revenue.

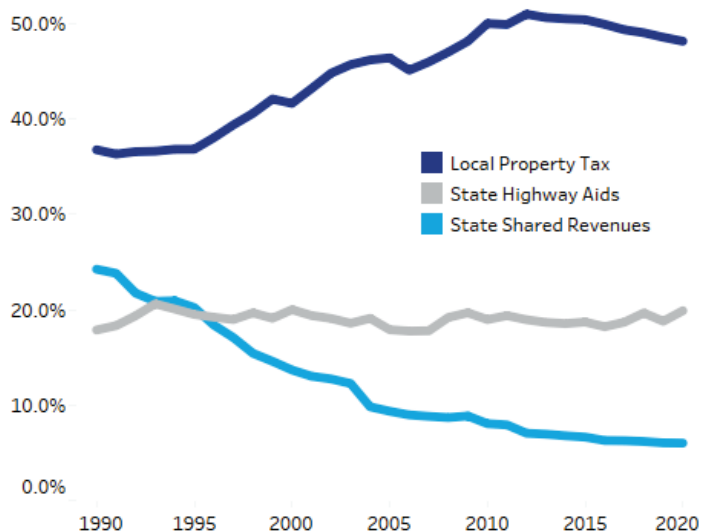
This gradual trend of lagging shared revenue to towns was intensified by cuts made to the overall program in 2004, 2010, and 2012 as well as the 2004 elimination of a component of shared revenue that targeted small municipalities specifically.

One bright spot for towns is that state aid for roads and infrastructure has increased by a larger amount than shared revenue fell. State road aids have overtaken shared revenue as the most important form of state aid to towns, rising from \$56.2 million in 1990 (\$111.3 million in 2020 dollars) to \$184.7 million in 2020.

The bulk of state road payments came from general transportation aids (GTA) at \$164.2 million in 2020 along with \$11.5 million from the Local Road Improvement Program. As our [December 2021 report](#) on GTA payments showed, that program has grown more quickly than most other forms of state aid and towns have fared somewhat better under the program since 1990 than larger municipalities or counties.

However, in 1990 towns received \$141.7 million in all types of state aid (\$280.6 million in 2020 dollars). In 2020, towns received \$281.5 million, leaving the total

Fig. 4: Town Property Taxes Rise as Shared Revenue Falls
Share of town general revenue by source, 1990-2020

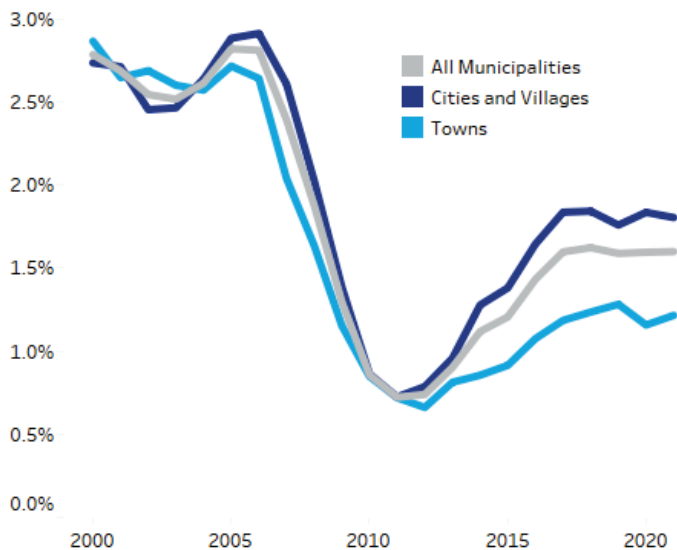


Source: Wisconsin Department of Revenue



Fig. 5: Towns Lag Cities and Villages in New Construction

Yearly avg. % increase in property values due to construction, 2000-20



Source: Wisconsin Department of Revenue

roughly the same after adjusting for the effects of inflation despite towns having 8.1% more residents in 2020.

Throughout this report, we adjust town revenues and spending for inflation using the Consumer Price Index (CPI), which tracks a broad basket of consumer goods and services. However, towns do not purchase all of those goods and instead spend more on certain costs such as road construction, which have increased much more rapidly than CPI in recent years. For that reason,

adjusting for inflation using CPI may underestimate the cost pressures facing towns.

PROPERTY TAXES ALSO CAPPED

With state aid barely keeping pace with inflation and few other local taxes available, towns have funded a larger share of services over time through the property tax. That poses a challenge for towns given the caps that the state placed on property tax increases starting in 2006. The limits are applied to municipal and county property taxes used for operations and are linked to the yearly percentage increase in property values in a community due to net new construction. From 2006 to 2010, the limits allowed all communities a “floor” of between a 2% and 3.86% annual increase in property taxes. Starting in 2011, however, property taxes were frozen except for increases due to new construction, voter referenda, and some other exceptions.

The limits pose a particular problem for rural towns with relatively little new development over the past decade. As Figure 5 shows, the yearly net new construction rates for Wisconsin communities have fallen substantially since the real estate boom in the 2000s and have generally trailed the rate of inflation in recent years.

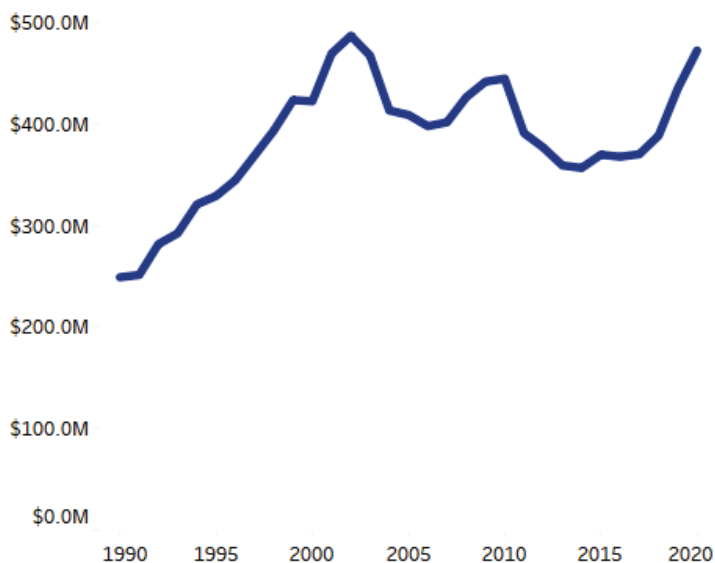
That is particularly true for Wisconsin towns, which had only a 1.2% average increase in property values due to new construction for 2021, compared to 1.8% for cities and villages and 1.6% for all municipalities combined. Through their annual meeting or a special meeting, the citizens in towns with less than 3,000 residents do have the unique ability to vote to raise their property tax levy by more than the state limit – a step that a city or village could only take through a referendum. DOR data, however, suggest that town meetings are only rarely used to exceed levy limits.

DEBT ON THE RISE

The state levy limit, however, also provides an exception for debt payments, giving towns and other local governments an incentive to borrow for expenses they previously might have paid for in cash. In fact, debt levels for towns and other municipalities have grown substantially in recent years, likely due to increased borrowing for roads and other capital projects.

Figure 6: Town Debt Nears New High

Town general obligation debt in 2020\$, 1990-2020

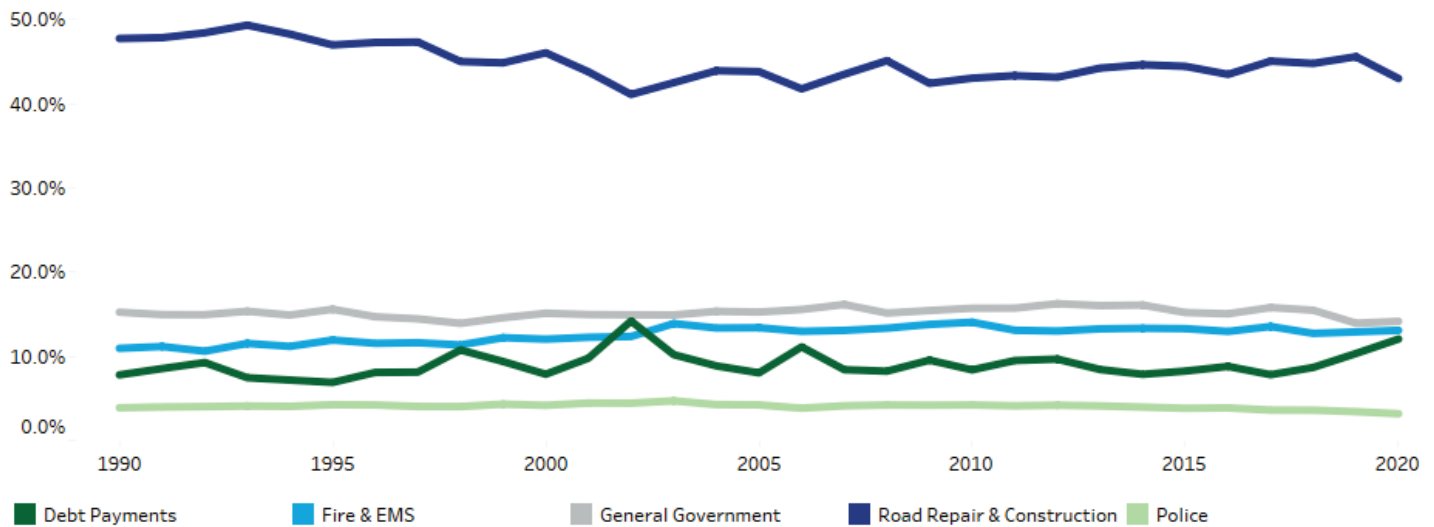


Source: Wisconsin Department of Revenue



Figure 7: Town Spending on Debt Payments Up, Police Down

Share of town operating and capital expenditures by area, 1990-2020



Source: Wisconsin Department of Revenue

General obligation debt, a form of borrowing backed by towns' full taxing power, rose from \$326.3 million in 2014 (\$356.7 million in 2020 dollars) to \$472.3 million in 2020, a 32.4% increase even after adjusting for inflation (see Figure 6 on page 5). The 2020 figure was only somewhat below the inflation-adjusted peak of \$486.8 million in town debt in 2002. If the numbers are further adjusted for the fact that towns have fewer residents today than in 2002, per capita debt for towns is now at record levels.

Not surprisingly, that has led to an increase as well in town debt payments despite very low interest rates until recently. The rise in borrowing and debt payments might be less worrisome for towns if it results from major upgrades in infrastructure or other areas that will pay dividends in the future. As we will see in the next section, however, there are reasons to doubt whether towns are meeting their infrastructure needs.

ROAD SPENDING RECEDES WITHIN TOWN BUDGETS

Towns provide fewer services than cities and villages and have long focused on a few core functions, with road maintenance and construction being by far the most important. Towns have a logical and crucial role to play in this area, since they are home to 61,516 miles of local roads, or 60.3% of all local roads in the state, according to [Legislative Fiscal Bureau data](#).

With their cold winters and large numbers of rural roads, Wisconsin and other northern states like the Dakotas have some of the highest per capita road costs in the nation and a substantial share of those expenses are borne by towns. Yet as town budgets have experienced greater stress in recent years, they have spent less of their budget on road maintenance and more on other needs.

In 1990, towns across Wisconsin devoted 47.8% of their operating and capital spending (known as governmental expenditures) to road maintenance and construction, according to DOR data. By 2020, the percentage had dropped to 43% (see Figure 7). This drop in the share of town budgets going to roads is somewhat surprising given relatively strong state road aids and the increase in town borrowing, which presumably goes mainly toward road construction and other capital projects.

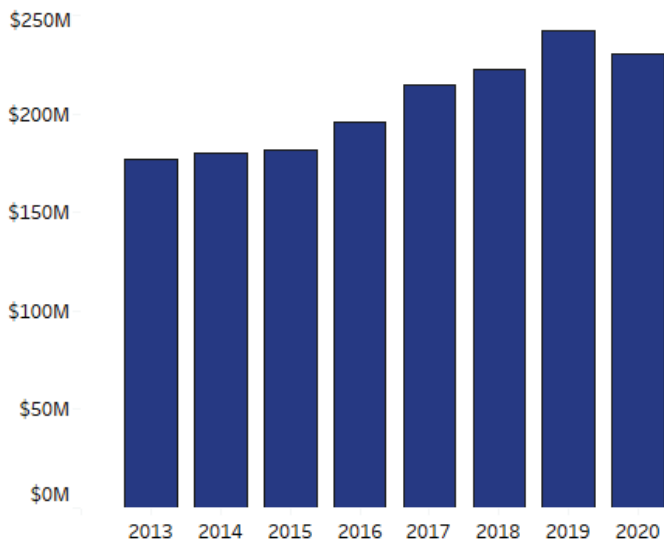
Part of the reason for that may be that towns have reduced the share of their spending going to road maintenance, from 36.7% in 1990 to 29.7% in 2020. The share going to road construction, on the other hand, has actually risen just modestly over those 30 years from 11.1% to 13.4%.

The decline of road spending as a share of overall town budgets underlines a finding in last year's [report on the GTA program](#) by WPF and the University of Wisconsin-Milwaukee Institute of Physical Infrastructure and Transportation (IPIT). That report noted that small towns



Fig. 8: Fund Balances Grow for Limited Number of Towns

Town fund balances* in raw dollars, 2013-2020



Source: Wisconsin Department of Revenue; *data are for the 151 out of 1,248 towns statewide that reported fund balance data for each of these years.

reported to the state eligible road and related construction costs that were only about one-fifth of the towns' need as estimated by an IPIT model. That was below the investment reported by other types of municipalities and, as the report said, "raises the question of whether smaller towns may be underinvesting in capital improvements."

Meanwhile, the share of town spending going to debt payments has risen in recent years, climbing from 7.8% in 1990 to 12.1% in 2020. Only in 2002 did town debt payments account for a larger share of total spending in the available data. This recent increase has occurred despite what were in 2020 and prior years relatively low interest rates. Since then, interest rates have risen, making these debt expenses an issue to watch.

In addition, towns have increased the share of their budgets going to fire and emergency medical services (EMS) from 10.9% in 1990 to 13.1% in 2020. That may reflect, at least in part, trends we have highlighted in other [recent research](#): an aging population leading to more medical emergencies as well as challenges in finding firefighters and EMS workers who are willing to work on a part-time, hourly, or volunteer basis – the staffing model favored by towns given their low call volumes and small budgets. In response, some towns have begun exploring partnerships with other local governments to help deliver these services.

Meanwhile, towns have modestly decreased the share of their budgets going to law enforcement from 3.9% in 1990 to 3.2% in 2020. Though notable, the drop is less significant given that towns generally rely on the county sheriff's department or other entity for law enforcement.

SOME TOWNS BUILD UP BALANCES

Most towns in Wisconsin do not report to the state any balances they may hold in their accounts, limiting the value of these data. Yet of the 151 towns, or roughly 12%, that reported end of year fund balance data for 2013 through 2020, total balances for the group rose 30.3% over the eight-year period, from \$176.7 million to \$230.4 million (see Figure 8).

That is a positive trend, since those balances represent sums that in at least some cases could be used to make debt payments, address pressing capital needs, limit short-term borrowing, or strengthen reserves. However, readers should not jump to too many conclusions about the balances.

First, the data covers only a small share of the towns and most of the balances come from an even smaller number of communities – just 20 relatively large towns account for more than half of the statewide reported balances for towns. These towns are more urbanized and densely populated than other towns statewide and therefore are likely a poor proxy for understanding the circumstances of other more rural communities.

In addition, the data cover the general fund and any other governmental funds the towns have and combine funds that are restricted for a specific purpose with unassigned reserves that are truly available to meet new needs. For example, some towns might simply be reporting funds borrowed for construction projects that will be spent relatively soon and do not represent any long-term improvement in the town's finances.

CONCLUSION

A legacy of settlers from New England, Wisconsin's towns represent a small-scale version of local government that is close to community residents but also often lacks economies of scale. Over the past generation, towns have become more dependent on property taxes to provide local services even as challenges have arisen to their traditional workforce of local volunteers or relatively low-paid workers. For example, even though towns are devoting more of their



budgets to fire and EMS services, many are still facing staffing shortages for these departments and are considering contracting with larger neighboring municipalities for these services, often at a higher cost.

As towns rely more on the property tax, they are more exposed to the impact of state limits on local property tax increases. Those impacts are likely even greater for towns than other local governments given their lower levels of new construction – the metric used to set the state caps for communities.

Given the state exception allowing property taxes to be increased for debt payments, it is perhaps not surprising that town borrowing and debt payments have risen in recent years, crowding out other priorities within their budgets. This poses a potential threat moving forward as interest rates begin to rise.

Meanwhile, towns are devoting a much smaller share of their spending to roads, their traditional main priority. This finding underscores previous research that suggested that towns were spending less on local road construction than what was actually needed to maintain our current statewide infrastructure.

Though most towns count only a small number of residents, they are the most numerous form of local government in the state and their challenges still ripple across Wisconsin. Road networks, in particular, depend on a shared investment across a region to ensure a strong system.

For now, federal pandemic aid will provide some support for towns but communities must commit those funds by the end of 2024. Going forward, policymakers may wish to consider options to help ensure towns can meet community needs despite their financial and workforce challenges. Potential solutions include help for towns that seek to share or consolidate services with other local governments, find new sources of revenues, or experiment with other ways to gain greater efficiencies. The benefits could be felt not only in those communities but across the entire state.

