TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
SPECIAL TOWN BOARD MEETING - AMENDED
Thursday, November 12, 2026 – 6:00 p.m.
Town Hall, 15 N. Oakwood Road, Oshkosh WI 54904

AGENDA

1. Call to Order.

2. Pledge of Allegiance.

3. Town agenda was posted at the following locations Town of Algoma Municipal Building and Town website at www.townofalgomawi.gov on November 3, 2026.

4. Overview and Discussion of Joint Fire & EMS Study by McMahon.

5. Public Forum.

6. Business

A. Discussion and possible action re: Direct staff on next steps regarding a joint EMS district with the City of Oshkosh.

7. Adjourn.

The Town Board meets regularly on the THIRD WEDNESDAY OF EACH MONTH AT 6:00 p.m. (unless otherwise noted) at the Municipal Building (Town Hall), 15 N. Oakwood Road. ALL MEETINGS ARE OPEN TO THE PUBLIC.

NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, call the Town Hall office at 920-235-3789.

TOWN OF ALGOMA
A community connected

AGENDA MEMORANDUM

To: Honorable Town Chairperson and Town Supervisors

From: Maggie Mahoney, Administrator

Date: November 12, 2026

RE: Nov 12, 2026 Special Town Board Meeting overview and resources

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SUMMARY:
This special town board meeting has a specific focus on the Joint Fire & EMS Study's recommendation to create a joint EMS district with the City of Oshkosh. Further review and discussion about merging fire services will be the topic of future discussions and meetings—TBD.

The City of Oshkosh is the Town of Algoma's contracted EMS provider. The creation of the joint EMS district would mean that the joint district would contract with the city to provide service to the town and the city. There would be no change to the way the service is provided.

The joint EMS district is advantageous to both municipalities as we can apply for Innovation Grant funds to recover our 2026 costs, as well as adjust the levy up to 2% + CPI (Consumer Price Index) to cover the increase for cost of service from the prior year.

The joint EMS district can be more advantageous for the town than the current contracted service arrangement by providing some parity through the governance structure that would be established for the joint EMS district via intergovernmental agreement.

For this meeting, the consultant and staff will be available to answer questions from the board and public. **The objective is for staff to get direction from the board on whether or not to move forward with drafting a resolution to create a joint EMS district.**

Resources:
Information and links to the study and associated documents, including the October 22 presentation is on the town website here: https://townofalgomawi.gov/planning/

In addition attached are the following resources:

1. A legal opinion from Wisconsin Towns Association on joint fire departments/joint EMS districts with Department of Revenue FAQs on the subject.
2. Innovation Grant fact sheet from the Department of Revenue. More information can be found on the DOR website here: https://www.revenue.wi.gov/Pages/SLF/IG.aspx

LEGAL OPINIONS



By Atty. Lara Carlson
Legal Counsel

Joint Fire Departments / Joint EMS Districts

Q. Are towns required to provide fire protection services?

A. Yes. Wis. Stat. § 60.55(1) states that town boards must provide fire protection for their towns. The statute gives town boards five options for how to do so:

1. Establishing a town fire department.
2. Joining with another town, village or city to establish a joint fire department.
3. Contracting with any person.
4. Utilizing a fire company organized under ch. 213.
5. Creating a combined protective services department under § 60.553.

This means that a town board can either establish a town fire department or combined fire/police department that is owned and operated by the town, join with other municipalities to establish a joint fire department that is jointly owned and managed by the participating municipalities, contract to receive fire protection services from a private or nonprofit fire department, or contract to receive fire protection services from another municipality that has its own department.

Q. Are towns required to provide emergency medical services?

A. Wis. Stat. § 60.565 states that town boards must either contract for or operate and maintain ambulance services unless such services are provided by another person. Therefore, unless another person, such as your county, is already providing ambulance service, the town must either operate its own EMS department, participate in a joint EMS district, or contract with a separate entity for ambulance services.

Q. How is a joint fire department or joint EMS district established?

A. The municipalities involved must sign an agreement to jointly provide fire protection and/or EMS services, pursuant to Wis. Stat. § 60.55(1)(a)2. and/or § 66.0301(2). The governing bodies of the participating towns, villages, and/or cities work together to draft and adopt an operating ordinance or bylaws for the joint department/district that all participants must follow. Joint fire departments and joint EMS districts are typically run by a joint fire/EMS board made up of representatives from the participating municipalities. The operating ordinance or bylaws outline the board's authority, such as the board's authority to approve an annual budget, plan for capital expenditures, and make other decisions related to the department/district's operations. The operating ordinance or bylaws also indicate how administrative representation and financial equity will be shared by the participating municipalities, based on predetermined factors such as population and/or equalized value.

Q. What items should be addressed in joint fire department or joint EMS district bylaws?

A. Key components of an agreement establishing a joint fire department or joint EMS district include the fire/EMS board's membership and terms of office; procedures for selecting officers and voting; the board's powers and authority; procedures for selecting a fire chief and making personnel decisions, including decisions about discipline/removal of the chief and other staff; budgeting procedures, including mechanisms for department funding and expenditures; how department equipment, assets, and financial responsibilities will be shared by participating municipalities; the scope of fire protection and/or emergency medical services to be provided and the boundaries of the service area; assignment of liability and insurance requirements; payment and billing procedures; and the terms of the agreement, including procedures for handling disputes among member municipalities and for amending or terminating the agreement. Many of these components apply to all types of fire/EMS departments, not just jointly operated ones. Every town fire/EMS department should have bylaws that address organizing rules and procedures.

Q. What are the benefits of participating in a joint fire department or joint EMS district?

A. Collaborating with neighboring municipalities provides an opportunity for towns to leverage funds and share use of equipment and facilities to provide a range and quality of services that may not otherwise be economically feasible. Although coming to an agreement on control of shared resources and determining fair and equitable costs among participating municipalities can be difficult, the end result can be reduced costs and better facilities, training, communication, and services for the communities you serve.

In addition to the efficiency and cost-effectiveness of providing fire and EMS services jointly, Wisconsin law provides a levy limit exception to encourage municipalities to establish joint departments. Under Wis. Stat. § 66.0602(3)(h), municipalities participating in a joint fire department and/or joint EMS district can take a positive adjustment to their property tax levy based on the joint department/district's increase in charges from the previous year if two conditions are met. First, the percent increase in total charges assessed by the joint district must be less than CPI plus 2%. Second, all participating municipalities served by the joint district must adopt a resolution in favor of the increase in charges. CPI stands for Consumer Price Index. The Wisconsin DOR sends out an email each September to let municipalities know the percentage increase in CPI each year. For example, in 2022 the DOR certified that CPI was 7.7% for the previous year, so municipalities participating in a qualifying joint fire department or joint EMS district would have been eligible to take the levy limit exception if the department/district planned to increase its total assessed charges for the 2023 budget year in an amount less than or equal to CPI + 2% (or 9.7% total) as compared to the total charges it assessed in 2022.

If your town chooses to use this exception, the adjustment is taken on Line I in Section D of your Municipal Levy Limit Worksheet (which your clerk will receive in early September). If you report an amount on this line when submitting your worksheet, the DOR requires you to attach a copy of the signed resolution approving the increase along with a summary of the department/district's total assessed charges for the prior and current year.

Q. Where can I find more information about the levy limit exception for joint fire departments and joint EMS districts?

A. See the following pages for an FAQ from the Wisconsin DOR (also available on the DOR website).

Levy Limit – Joint Fire and Joint EMS

Common Questions – as of February 6, 2023

The Wisconsin Department of Revenue (DOR) is providing responses to the common questions below, which are related the levy limit exception outlined in sec. 66.0602(3)(h), Wis. Stats. If you have additional questions, contact us at lgs@wisconsin.gov.

1. **Which joint fire department or joint emergency medical services (EMS) district qualifies a municipality to use the levy limit exception in DOR's Municipal Levy Limit Worksheet (SL-202m Form), Section D, Line I?**
   - **Joint fire department –** must be organized under sec. 60.55(1)(a)2., 61.65(2)(a)3., or 62.13(2m), Wis. Stats., or by any combination of two or more cities, villages, or towns under sec. 66.0301(2), Wis. Stats.
   - **Joint EMS district –** must be organized by any combination of two or more cities, villages, or towns under sec. 66.0301(2), Wis. Stats.

2. **Can a municipality use the levy limit exception for both a joint fire department and joint EMS department in the same year?**

   Yes, each joint agreement and assessed charge amount would be reviewed for qualification for the levy limit exception. Where two agreements, two budgets, and two assessed charge amounts exist and meet the qualifications, the levy limit adjustment for both could be allowed.

3. **How can a municipality use the levy limit exception if they are a member of multiple joint fire or EMS departments?**

   Each joint fire or EMS agreement and assessed charges are reviewed separately. If a municipality is a member of two joint fire departments, DOR reviews both joint fire agreements and assessed charges. If both qualify for the levy limit adjustment, the combined total of the two allowed adjustments can be included in Section D, Line I of the Levy Limit Worksheet.

4. **A municipality is part of a joint fire department and joint EMS district (one district for both). However, they receive a separate bill or assessment for the fire department charges and a separate bill or assessment for the EMS charges. Will DOR combine both in order to see if the overall assessment is less than or equal to CPI plus 2% or will DOR look at them separately if they receive two separate bills or assessments?**

   DOR combines both to see if the overall assessment is less than or equal to CPI plus 2%. Since it is only one district, DOR reviews the overall (combined) assessment for the district as a whole, which must be less than or equal to CPI plus 2% to qualify for this levy limit adjustment.

5. **A municipality is part of a joint fire department and a joint EMS district (two different districts). If the joint fire department passes a resolution and meets the levy limit exception qualifications, but the joint EMS district does not, will the exception be allowed?**

   DOR evaluates each department and district separately. If the joint fire department passes a resolution and the increase in assessed charges from the previous year to the current year is less then CPI + 2%, DOR allows the adjustment for the assessed charges related to the joint fire department, even if the joint EMS district does not pass a resolution or meet the CPI + 2% qualification.

6. **Can a long-standing joint fire department agreement or joint EMS district agreement be too old to qualify for this levy limit exception?**

   If the agreement was created prior to the creation of the current statutes and references an outdated statute, the agreement is not automatically disqualified for the levy limit adjustment; however, DOR recommends drafting an addendum to the agreement to reference the updated statutes.

7. **Can a municipality use the levy limit adjustment for the increase in charges assessed by a joint fire department or joint EMS district in the first year of formation of the joint fire department or joint EMS district?**

   No, it cannot. Under state law, the adjustment is allowed when the increase in assessed charges of a joint fire department or joint EMS district from the prior year, compared to the current year, is less than or equal to CPI + 2%. If the joint fire department or joint EMS district and agreement does not exist in the previous year, there would be no assessed charges in the previous year, thus, the qualification for this adjustment is not met.

8. **If a municipality is part of a joint fire department or joint EMS district in the previous year, and that agreement dissolves and a new joint fire department or joint EMS district is created either with some, but not all of the original municipalities or a different group of municipalities altogether, does the levy limit exception apply when a new joint fire department or joint EMS district is created?**

   No, for the levy limit adjustment to apply, state law required the total charges assessed by the joint fire department or joint EMS district for the current year be compared to the total charges assessed in the previous year, and that difference must be less than or equal to CPI + 2%. The situation proposed results in a new joint fire department or joint EMS district, and the newly created joint fire department or joint EMS district would not have previous year assessed charges to compare to.

9. **If a municipality is part of a joint fire department or joint EMS district in the prior year, and that agreement is amended in the current year, adding or removing member(s), would the levy limit adjustment be allowed?**

   Amending an existing joint fire department or joint EMS district agreement does not automatically disqualify a municipality from utilizing this adjustment. If the joint fire department or joint EMS district's previous year assessed charges compared to the current year assessed charges is less than CPI + 2%, the adjustment is allowed.

10. **Line H on the Levy Limit Worksheet allows an adjustment to the levy for an increase or decrease associated with an intergovernmental cooperation agreement for a redistribution of costs within an existing agreement. If a municipality is part of a joint fire department or joint EMS district that redistributes costs (ex: because the costs are based on current year equalized value), and there is also an overall increase in charges assessed, can the municipality utilize both adjustments? If so, how will this be calculated?**

    A municipality could qualify for both levy limit adjustments. DOR reviews each adjustment separately to assist the municipality in determining the appropriate amount for each levy limit adjustment.

11. **If a municipality contracts with a joint fire department or joint EMS district for services, but the municipality doesn't have ownership or membership, does this levy limit exception apply?**

    No, this exception does not apply to contracted services, even if a municipality is contracting for service with a joint fire department or joint EMS district.

12. **If a joint fire department or joint EMS district contracts with a separate entity for services, does the levy limit exception apply?**

    Yes, if the joint fire department or joint EMS district is organized as required by state law (see Question #1) and the assessed charges increase from the previous year to the current year is less than CPI + 2%, this exception would apply.

13. **If all municipalities in a joint fire department or joint EMS district pass a resolution approving an increase in charges, does each municipality have to use this levy limit adjustment?**

    No, all municipalities served by the joint fire department or joint EMS district must pass a resolution for any of the municipalities to utilize this levy limit adjustment; however, if one or more municipality does not want to utilize the adjustment, even after passing a resolution, a municipality does not have to.

14. **If one or more municipalities create a non-profit corporation, and contract with this non-profit corporation for fire or EMS services, would this exception apply?**

    If the municipalities organize a joint fire department or joint EMS district as authorized by state law (see Question #1), and contract with their non-profit corporation, the levy limit exception could apply if the previous year assessed charges compared to the current year assessed charges is less than CPI + 2%.

15. **For the purposes of the levy limit adjustment in Section D Line I, what is the previous year and what is the current year?**

    The current year is the year the municipality or county is actively budgeting for and the period the assessed charges are for. The previous year is the prior year's budget and assessment. For example, when completing the 2022 Levy Limit Worksheet in the Fall of 2022, the current year would be the 2023 budget and assessed charges, and the previous year would be the 2022 budget and assessed charges.

Innovation Grant

Factsheet

Administered by the Wisconsin Department of Revenue (DOR), the Innovation Planning Grant and Innovation Grant programs (sec. 79.038, Wis. Stats.) were created in 2023 Wisconsin Act 12 and the Innovation Grant was modified under 2025 Wisconsin Act 15. It's time to apply for the Innovation Grant.

Overview

A county, municipality, or tribe can pursue an Innovation Grant to support the transfer of an allowable service/duty (listed below).

- Public safety, including law enforcement (not jails)
- Fire protection
- Emergency services
- Courts
- Jails
- Training
- Communications
- Public works
- Information technology
- Administration, including staffing, payroll, and human resources
- Economic development and tourism
- Public health
- Housing, planning, and zoning
- Parks and recreation

Details

Under state law (sec. 79.038(1), Wis. Stats.), a county, municipality, or tribe (transferor) can apply for an Innovation Grant to support the implementation of a transfer of an allowable service/duty (listed above) to another county, municipality, tribe, nonprofit organization, or private entity (transferee).

How to Apply

County and municipal clerks, tribe representatives, or their designee can e-file this form through MyDORGov during these time periods – Phase 1: Oct. 1 – Dec. 31, 2026, and Phase 2: Jan. 1 – March 31, 2027. For more information see our form instructions and common questions.

Anticipated first payment distribution for approved applications:

- Phase 1 – by March 31, 2027
- Phase 2 –by June 30, 2027

Contract/Agreement Requirements

The following general requirements must be met:

- A copy of the contract/agreement must be submitted to DOR, signed by the transferor and transferee, stating one or more allowable service/duty is being transferred with the signature date on or after the November 13, 2024 Administrative Rule notice date for Innovation Grants
- Transferor must have provided the service/duty being transferred for the calendar year prior to the transfer
- A contract amendment or addendum must be signed by representatives from all transferor and transferee entities included in the original contract
- A renewal of a prior contract that was in effect prior to November 13, 2024, is not allowed for the Innovation Grant

The contract/agreement must include:

a. List of the service/duty to transfer
b. Signature date on or after the November 13, 2024, Administrative Rule notice date for Innovation Grants
c. Transfer effective date
d. Length of the contract/agreement (must be for a minimum of three years)

e. For the transferor – the total cost of the providing the service/duty to the county, municipality, or tribe transferring the service/duty in the calendar year prior to the transfer. The total cost includes, but is not limited to, the cost of wages, fringe benefits, training, and equipment of providing the service/duty.
f. For the transferee – if the transferee is a county, municipality, or tribe, provide the transferee's total cost of providing the service/duty includes in the calendar year prior to the transfer of the service/duty. The total cost includes, but is not limited to, the cost of wages, fringe benefits, training, and equipment of providing the service/duty.
g. Amount the transferor will pay to the transferee for the length of the agreement/contract
h. Details regarding how the grant award will be allocated to counties, municipalities, or tribes that are party to the agreement/contract
i. For public safety, fire protection, and emergency services – a stipulation that the service or duty being transferred will maintain the appropriate level of such service

Required Cost Limitation and Monitoring

For counties, municipalities, or tribes participating in the transfer of a service/duty:

Cost limitation

- During the grant award period – the total costs for all counties, municipalities, or tribes to provide the transferred service/duty cannot exceed 115% of the total costs for those entities to provide the service in the calendar year prior to the transfer effective date
- If, for a year during the grant award period, the above cost limitation requirement is not met, DOR will not make a payment for that grant to each county, municipality, or tribe party to the contract or agreement in the following year
- **Note:** For a transfer to a nonprofit organization (joint district) or private entity, the amount paid to all nonprofit organization and private entity transferees for performing the service/duty will be used to determine if the 115% cost limitation requirement is met

Monitoring

- Grant recipients must certify to DOR yearly following the initial grant payment that the cost limitation requirement is being met
- DOR will audit a minimum of 10% of awarded grants 24 months after the initial grant payment to ensure compliance

Awards

- DOR may distribute a maximum of five annual payments throughout the eligible payment period of July 1, 2025 through June 30, 2030.

Note: To be eligible for a 2027 fiscal year (July 1, 2026 – June 30, 2027) grant payment, the service/duty transfer effective date cannot be after June 30, 2027.

- The number of annual payments you receive is based on the date of the first grant payment and the duration of the service/duty transfer under the innovation plan.
- The grant amount each year is equal to 25% of the total costs of providing the service/duty for the innovation plan transferor(s) in the calendar year immediately preceding the transfer as outlined in the contract/agreement.
- There is a total of $300 million in funds available statewide – a county, municipality, or tribe may receive up to $10 million each year
- **Note:** DOR must give priority to innovation plans for public safety, fire protection, and emergency services while maintaining the appropriate level of service

Questions?

Contact us at lgs@wisconsin.gov.