

AGENDA

EMS Working Group

Videoconference OR

Jefferson County Courthouse
311 S. Center Avenue, Room C2063
Jefferson, WI 53549

May 22, 2026

9:00 a.m.

EMS Working Group

Kim Cheney (Town of Koshkonong), Drake Daily (City of Lake Mills), County Board Supervisor Bruce Degner (Town of Ixonia), Kyle Ellefson (Village of Johnson Creek), John Kannard (Town of Sullivan), Travis Maze (Sheriff's Office), County Board Supervisor, Dwayne Morris (City of Watertown), Laura Payne (Town of Oakland), Bruce Peterson, MABAS Member (City of Fort Atkinson), Jenifer Quimby (City of Waterloo), Tanya Reynen (City of Watertown), Ron Wegner, MABAS Member (City of Jefferson), Dr. Chris Wistrom, Medical Director

[Join the meeting now](#)

Meeting ID: 212 418 417 154

Passcode: Vi3K2Mb3

1. Call to Order
2. Roll Call
3. Certification of compliance with Open Meetings Law
4. Review of Agenda
5. Public Comment (Members of the public who wish to address the committee on specific agenda items must register at this time)
6. Communications
7. Approval of April 8, 2026 EMS Working Group Minutes
8. Information from Presentations from UW-Madison Groups
 - a. Interdisciplinary Engineering 303 – Feasibility of a Unified Countywide Funding System
 - b. Masters Capstone in Business Analytics – Developing Countywide Funding Formula
 - c. Industrial Systems Engineering 450 – Efficiencies and Cost Savings
9. Open Discussion: 2025 Act 212
10. First “Education Session” to County Board – Recap (Luckey)
11. Discussion on next steps, timeline, and other miscellaneous matters
12. Discussion and possible action on tentative future meeting dates and agenda items
Next meeting scheduled for Wednesday, June 10, 2026 at 9:00 a.m.
13. Adjourn

A quorum of any Jefferson County Committee, Board, Commission, or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

**JEFFERSON COUNTY EMS WORKING GROUP
MINUTES**

April 8th, 2026

**Jefferson County Courthouse
311 S Center Ave Rm C2063
Jefferson, WI 53549**

1. Call To Order

Bruce Degner called the meeting to order at 9:01 a.m.

2. Roll Call

EMS Working Group Members Present in Person: Bruce Degner, Jenifer Quimby, Bruce Peterson, Travis Maze, Kim Cheney, Drake Daily, Laura Payne, Ron Wegner, and John Kannard

Absent: Dwayne Morris

EMS Working Group Members Present via Teams: Tanya Reynen, Dr. Chris Wistrom, Kyle Ellefson, Kim Cheney

Others Present via Teams: Danielle Thompson

Others Present: Michael Luckey, Rebecca Houseman, Megan McBride, Abigail Karbusicky, Rebecca Houseman, and Jess Holmes

3. Certification of compliance to open meeting law

Luckey certified compliance

4. Review Agenda

Motion by Kannard, Seconded by Quimby to approve agenda as written. Motion passed

5. Public Comment

None

6. Communications

None

7. Approval of March 11th, 2026, Meeting

Draft minutes were provided for review

Motion by Kannard to approve, seconded by Daily. Motion carried.

8. UniverCity Alliance Update

Megan McBride presented updates from Master of Business students. She shared dashboard graphs that were created to measure call volumes, response times, department breakdowns, financials and staffing models. Final student presentations will be April 28th or 30th and May 5th, 2026

9. Discussion on Mill Rate Calculation and Population/Equalized Value

Luckey prepared handouts that charted EMS Payment by Service Provider based on population and equalized value in addition to EMS Payment by Municipality based on population and equalized value

10. Open Discussion: Community and Department Profile and Future Outlook

Luckey spoke of long-range planning and supplemental needs moving forward and will research Innovation/Supplemental Grant options. McBride offered to have the MSBA students refine a scenario for a funding and analysis tool in addition to investigating overtime cost data points

11. Case Study: Shared & Contracted Service (Luckey)

No Discussion

12. Discussion on Next Steps, Timeline, and Other Miscellaneous Matters

Luckey made mention of how a possible levy could be presented to County taxpayers if approved. Wegner communicated that the current MABAS radio systems be updated in the future.

The Next Meeting on May 13th, 2026 Will Be Rescheduled: Date to Come

13. Adjourn

Motion by Kannard, seconded by Wegner. Meeting adjourned at 10:43 a.m.

Wisconsin Legislative Council

ACT MEMO



Prepared by: Steve McCarthy, Senior Staff Attorney

April 15, 2026

2025 Wisconsin Act 212
[2025 Senate Bill 181]

**Levy Limit Exception for
Qualified District EMS Costs**

BACKGROUND

Wisconsin law places a limit, commonly referred to as a “levy limit,” on the amount by which a city, village, town, or county (“political subdivision”) may increase its property tax levy. Very generally, and with some exceptions, a political subdivision may increase its property tax levy only if property values have increased due to new construction. [s. 66.0602 (2), Stats.]

One exception applies to the amount that a county levies for a countywide emergency medical system. [s. 66.0602 (3) (e) 6., Stats.] Another exception allows a city, village, or town (“municipality”) to exceed its levy limit to pay for increased charges assessed by a joint fire department or joint emergency medical services (EMS) district¹ if, among other conditions, the annual increase in charges assessed is less than the increase in the Consumer Price Index (CPI) for the relevant year plus two percent. [s. 66.0602 (3) (h), Stats.]

2025 WISCONSIN ACT 212

2025 Wisconsin Act 212 creates a new levy limit exception, providing that a political subdivision may exceed the otherwise-determined levy limit for eligible costs associated with the provision of EMS on the basis of its membership in a “qualified district.”

The act provides that a “qualified district” is a joint EMS district or a joint fire department that satisfies all of the following:

- The district provides first-in EMS in the territories of the member political subdivisions either directly, by contracting with another party, or both.
- The membership of the district includes no fewer than eight municipalities receiving service for their entire territory or the service area of the district is at least 232 square miles.
- A referendum is approved at a spring or general election by a majority of the votes cast within the entire territory covered by the member political subdivisions on the question of whether the district should be a qualified district for the purpose of the levy limit exception.²
- At least 30 days before that referendum is held, each relevant political subdivision must publish a Class 1 notice that notifies electors of the proposed establishment of a qualified district and provides

¹ “Joint emergency medical services district” refers to a joint EMS district organized by any combination of municipalities through an intergovernmental agreement. [s. 66.0602 (1) (ak), Stats.]

² The referendum question is: “Shall a joint emergency services district that includes the (name of political subdivision) as a member be established as a joint emergency services district qualified for special local levy limit treatment? Establishment of a qualified joint emergency services district may result in the increase in the property tax levy of the (name of political subdivision) and in the property taxes imposed on properties in the (name of political subdivision) in each fiscal year in which the (name of political subdivision) is a member of the district.”

the estimated increase in the property tax on a median-valued home due to membership in the qualified district.

- A referendum is approved every five years after a qualified district is established on the question of whether the district should continue to be a qualified district.
- The district operates under an agreement that does all of the following:
 - Delineates the service area of the district.
 - Requires and provides the manner of the designation of a governing board and a chief officer.
 - Designates the clerk of a member political subdivision to be responsible for the certification of district referenda.
 - Provides procedures for the addition and termination of member political subdivisions.
 - Specifies the method by which the district assesses costs to its member political subdivisions.

If a qualified district falls below the minimum number of political subdivisions or the minimum square mileage due to the termination of a member political subdivision, and remains that way for more than 11 months, it ceases to be a qualified district. During that grace period, however, another political subdivision may join the qualified district if the operating agreement allows it and if the political subdivision approves a referendum.

In the first year a levy is imposed for costs associated with a qualified district, the exception allows for the levy to be increased by the amount necessary to pay for costs of the district that would otherwise cause the municipality to exceed its levy limit. After the first year in which a levy is imposed for costs associated with a qualified district, the annual increase in the amount levied must be less than or equal to the CPI for the relevant year plus two percent. The increase applies only to the extent that the amount levied by a municipality to pay for the costs of the qualified district that would otherwise cause the municipality to exceed its levy limit.

The act specifies that costs incurred by a qualified district in providing first-in EMS in the service area of the district, including any payments for debt service, are eligible for the exception. Additionally, costs associated with EMS provided by a fire department are eligible for the levy limit exception.

The levy limit exception is also subject to the following three additional conditions:

- The qualified district must confirm to the Department of Revenue (DOR) that it includes not fewer than eight municipalities receiving service for their entire territory, or the service area of the district is not less than 232 square miles.
- The qualified district identifies to DOR one entity as responsible for coordination of EMS across the service area of the qualified district.
- If a political subdivision levies an amount for costs associated with a qualified district, no other levy limit exception applies to that amount.

Lastly, the expenditure of amounts that a municipality collects using the levy limit exception is disregarded for purposes of the expenditure restraint incentive program. Very generally, that program requires municipalities to limit growth in their local budgets to a certain percentage as a condition of receiving shared revenue aid payments.

Effective date: April 10, 2026. The new levy limit exception first applies to a levy that is imposed in December of 2027.

For a full history of the bill, visit the Legislature's [bill history page](#).

SM:jal

State of Wisconsin



2025 Senate Bill 181

Date of enactment: April 8, 2026
Date of publication*: April 9, 2026

2025 WISCONSIN ACT 212

AN ACT to amend 79.05 (2) (c); to create 66.0602 (3) (o) of the statutes; relating to: a levy limit exemption for regional emergency medical system costs and eligibility for the expenditure restraint incentive program.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 66.0602 (3) (o) of the statutes is created to read:

66.0602 (3) (o) 1. In this paragraph:

a. "Member political subdivision" means a political subdivision that is a member of a qualified district.

b. "Qualified district" means a joint emergency medical services district or joint fire department that satisfies the requirements under subd. 2.

2. A joint emergency medical services district or joint fire department is a qualified district for purposes of the exception under this paragraph if all of the following apply:

a. The district provides first-in emergency medical services in the territories of the member political subdivisions. The district may provide emergency medical services under this subd. 2. a. directly or by contracting with another party or both.

b. Either the membership of the district includes not fewer than 8 municipalities receiving service for their entire territory or the service area of the district is not less than 232 square miles.

c. The district operates under an operating agreement that delineates the service area of the district, requires, and provides the manner of, the designation of a governing board and a chief officer, designates the clerk

of a member political subdivision to be responsible for the certification of district referenda, provides procedures for the addition and termination of member political subdivisions, and specifies the method by which it assesses costs to its member political subdivisions.

d. A referendum is held within the entire territory covered by the member political subdivisions on the question of whether the district should be a qualified district for the purpose of the levy limit exception under this paragraph and the referendum is approved by a majority of the votes cast in the entire territory. A referendum under this subd. 2. d. may be held only at a spring or general election. The question shall be submitted as follows: "Shall the (name of joint emergency medical services district or joint fire department), which includes the (name of political subdivision) as a member, receive special local levy limit treatment? A "yes" vote provides the (name of political subdivision) with the option of increasing its property tax levy to pay for costs related to the.... (name of joint emergency medical services district or joint fire department) in each of the next 5 years, even if this amount is higher than what is normally allowed under state levy limits. A "yes" vote may result in higher property taxes in the (name of political subdivision) in each year that the (name of political subdivision) remains a member of the district." Not later than 30 days before a referendum un-

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

der this subd. 2. d., each member political subdivision in which the referendum will be held shall publish a class 1 notice under ch. 985 notifying electors of the proposed establishment of a qualified district including the political subdivision and providing the estimated increase in the property tax on a median valued home in the political subdivision due to membership in the qualified district.

e. The district has not been disqualified under subd. 3.

3. a. Five years after a qualified district is first qualified under subd. 2. and every 5th year thereafter, a referendum satisfying the requirements of subd. 2. d. shall be held within the entire territory covered by the member political subdivisions of the qualified district on the question of whether the qualified district should continue to be qualified for the purpose of the levy limit exception under this paragraph. If the referendum is not approved by a majority of the votes cast in the entire territory, the district does not qualify for the purpose of the levy limit exception under this paragraph.

b. If the participation of member political subdivisions is terminated in a qualified district such that subd. 2. b. is no longer satisfied and remains unsatisfied for more than 11 months, the district does not qualify for the purpose of the levy limit exception under this paragraph.

4. A political subdivision may join a qualified district if authorized by the qualified district as provided in the operating agreement and a referendum substantially satisfying the requirements of subd. 2. d. is held in the joining political subdivision on the question of whether the political subdivision may join the qualified district and the referendum is approved by a majority of the votes cast in the political subdivision.

5. a. The limit otherwise applicable under this section does not apply to the amount that a political subdivision levies in that year to pay for eligible costs associated with a qualified district, but only to the extent that the amount levied to pay for those costs would cause the political subdivision to exceed the limit that is otherwise applicable under this section. Eligible costs under this subd. 5. a. are all costs incurred by a qualified district in providing first-in emergency medical services in its service area, including any payments for debt service of the qualified district. Costs associated with emergency medical services provided by a fire department are eligible costs under this subd. 5. a.

b. The exception to the limit that is described under subd. 5. a. applies only if the amount levied under subd. 5. a. for the current year increases, relative to the amount levied under subd. 5. a. for the previous year, by a percentage that is less than or equal to the percentage change in the U.S. consumer price index for all urban

consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on August 31 of the year of the levy, plus 2 percent. This subd. 5. b. does not apply if the political subdivision did not levy an amount under subd. 5. a. for the previous year.

6. The exception to the limit that is described under subd. 5. a. applies only if the qualified district certifies to the department of revenue that the qualified district complies with subd. 2. b.

7. The exception to the limit that is described under subd. 5. a. applies only if the qualified district identifies to the department of revenue one entity as responsible for coordination of emergency medical services across the service area of the qualified district.

8. If a political subdivision levies an amount under subd. 5. a. for a year, no other paragraph in this subsection applies to that amount.

SECTION 2. 79.05 (2) (c) of the statutes, as affected by 2025 Wisconsin Act 36, is amended to read:

79.05 (2) (c) Its municipal budget; exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of amounts levied under s. 66.0602 (3) (h), expenditures of amounts levied under s. 66.0602 (3) (o), revenues generated from a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, grants received from the state or federal government for the purpose of providing law enforcement, fire protection, or emergency medical services, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of amounts levied under s. 66.0602 (3) (h), expenditures of amounts levied under s. 66.0602 (3) (o), revenues generated from a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to

P.L. 111-5, grants received from the state or federal government for the purpose of providing law enforcement, fire protection, or emergency medical services, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation fac-

tor and the valuation factor, rounded to the nearest 0.10 percent.

SECTION 3. Initial applicability.

(1) The treatment of s. 66.0602 (3) (o) first applies to a levy that is imposed in December of the year of the first January 1 after the effective date of this subsection.

JEFFERSON COUNTY

All in this together

Board receives introduction
to EMS Working Group

JAMES KUCKKAN

james@wdtimes.com

JEFFERSON — What would a countywide EMS organization look like in Jefferson County?

The question has been simmering for over half a decade. Jefferson County Administrator Michael Luckey made the first of a series of planned addresses regarding the EMS Working Group during a May 12 County Board Meeting.

Luckey began by addressing the history of the discussion surrounding a countywide EMS system.

“In January of 2020, the Wisconsin Policy Forum published a study that was

EMS/from A1

requested by Jefferson County called 'Greater than the Sum: A Scan of Municipal Service Sharing Opportunities in Jefferson County,' Luckey began. "It involved a number of different recommendations, anywhere from shared dispatch services, police and law enforcement, highway services and inspections. But one of the more salient issues was EMS.

"Immediately, the county requested a follow-up survey from the Policy Forum that was issued in October of 2020 called 'Taking the Pulse,' which is a review of staffing and offering different policy recommendations for collaboration of EMS within Jefferson County.

"From that 'Taking the Pulse' survey, there were a number of recommendations. At a small-scale collaboration level was a recommendation for: regular countywide meetings of EMS providers, joint training, joint legislative advocacy, a consolidated dispatch system and joint

"We are not suffering from a system where resources are allocated incorrectly. We are suffering from a system where we have too few resources."

— Michael Luckey, Jefferson County Administrator

quality and/or case management.

"At a sub-regional level, there was a request to create standardized operating procedures allowing for patient transport services from other departments; cross-credentialed across departments to allow people to serve multiple different agencies; consolidating administrative and leadership functions across several departments; consolidating all dispatch at the county level; leveling the pay for paid on-call and paid on-premises across all departments; and moving towards shared full-time and part-time staff."

Luckey stated that when he joined Jefferson County in July of 2023, there were already 'ongoing discussions' with municipal officials regarding EMS as a 'top priority' for their communities.

"I came to the county in July of '23, and in 2024

there was ongoing discussions with the mayors and city managers administrators at the regularly scheduled municipal update meetings: every single town that was here identified EMS as their top priority.

"(GWCHF President) Ben Wehmeier at the time, myself and (County Board Chair) Steve Nass went around to regional town meetings at all of our 16 towns. We combined about three or four at a time, and had a series of them throughout the summer of 2024.

"Similar themes began to emerge: that they have issues with contracts, contract negotiation and communication with some of the providers they contract with, that funding is an issue, that maps and boundaries are an issue, fairness between different areas is an issue, how this all interplays with fire services and also a request to create an EMS

Working Group, as have been called out in the beginning."

Luckey outlined the current state of EMS within Jefferson County, with 13 different agencies managing the various municipalities, including Cambridge EMS, Edgerton EMS, Fort Atkinson EMS, Ixonia, Jefferson, Johnson Creek, Palmyra, Ryan Brothers (which covers a contract in Lake Mills), Waterloo, Watertown, Western Lakes (a consolidation of most of Western Waukesha County and parts of eastern Jefferson County) and Whitewater EMS.

"For the most part, everyone in Jefferson County lives within six miles of an EMS station, but not everyone does," said Luckey.

He explained that the county had assembled a "searchable database for us to see the spread of incidents and also filter them in different ways.

"For instance, we can look at the call volume and incidents by month and heat map of where these came in. We can look at incidents by time of day. We can look at transports and the type of care, whether it was an ALS (Advanced Life Support) AEMT (Advanced Emergency Medical Technician) or paramedic or a BLS call, whether critical care was provided, what the transport looked like. All of this is now data that we have available to us because of the EMS working group."

The EMS Working Group is a group of 13 individuals appointed by the County Board Chair at the direction of the County Board.

The EMS Working Group includes Mercy Health Medical Director Dr. Chris Wistrom, Jefferson County Sheriff Travis Maze, two members of Mutual Aid Box Alarm System (MABAS) Division 118, Fort Atkinson Fire Chief Bruce Peterson, Jefferson Fire Chief and Head of Division 118 Ron Wegner, District 9 Supervisor Bruce Degener, District 7 Supervisor

Dwayne Morris, Kim Cheney of the Town of Koshkonong, Drake Daily of the City of Lake Mills, Laura Payne of the Town of Oakland, Kyle Ellefson of the Village of Johnson Creek, Jennifer Quimby of the City of Waterloo and Watertown Fire Chief Tanya Reynen.

The Group is funded through a partnership with the City of Waterloo which collaborated with us to apply for a state innovation planning grant.

"A \$3 million grant program available from the state of Wisconsin only to municipalities of under 5,000 people to look at different ways to consolidate and coordinate among local governments. Waterloo put in for the grant, received it and then signed an intergovernmental agreement with the county to fund the EMS Working Group," Luckey said.

The EMS Group also partners with the UniverCity Alliance, an organization nested within the University of Wisconsin-Madison whose mission is to "improve the quality and visibility of UW-Madison's education, research, and service contribution to the high-road development of local communities that reflects the values of equity, democracy, and sustainability."

"We have a consultant from the UniverCity Alliance who coordinates the research groups and attends all of our EMS Working Group meetings, and in collaboration with the Chair and Vice Chair, created a survey to find out about what the priorities this group should examine," said Luckey. "This past semester, we've had three (research) groups. One (was) exploring the feasibility and other examples of countywide unified funding system. This would be a model where we would potentially say, 'No more town EMS contracts, the county is going to come in and fund all EMS with payments,' kind of

coordinating the payments directly from different areas of government.

"(Another was) understanding the true cost of EMS and developing countywide funding formulas. This is a way to say, 'If the county is going to fund EMS, what might be an equitable way to do so?'"

"And then finally, (a third) identifying countywide systems efficiencies and operating or opportunities for cost savings."

Precedent for county involvement in EMS

Luckey explained that the ultimate reason for county involvement would be to address the needs of all Jefferson County residents for EMS "in a fair way."

"Something that we've talked about is the creation of some type of like satellite station, or coordination for staging ambulances, in different areas when maybe one is called out to address mutual aid. I think the best way would be if we were to add additional staff, including those staff in satellite locations.

"The problem with that is that almost everyone nowadays is cross-trained in fire and paramedic. If you're staging a firefighter way out in the town of Hebron, they're not going to be able to respond to a fire that might happen in Fort Atkinson. The Fort Atkinson taxpayers who support that system might say, 'Wait a second — what are we doing paying for a firefighter to sit in the Town of Hebron?'"

"That is an additional reason for the county's involvement: Why would a citizen in the City of Jefferson voluntarily raise their own taxes to make sure that I-94 has adequate EMS coverage? It doesn't make any sense. The county though has that different incentive mechanism... We're really trying to say that everyone within the county should have access to EMS service in a fair way."

"We are not suffering from a system where resources are allocated incorrectly. We are suffering from a system where we have too few resources."

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