TOWN BOARD
October 26, 2026

Pursuant to due call and notice thereof, the Board of Supervisors, Town of Florence met on the 26th day of October, 2026 at 5:30 p.m. at the Florence Community Center with Chairman Jim Gehlhoff, and Supervisors Tom Tuchalski and Shane McLain present. On a motion by McLain and seconded by Tuchalski, the agenda was approved as posted. All in favor, motion carried.

Chairman Gehlhoff shared the response received from the Town's attorney regarding the questions the Town asked regarding the proposed EMS contract. For documentation and transparency purposes, it is as follows with the original contract item being listed below in black, the Town question being listed in blue and the attorney response listed in red:

EMS Contract item 2:

The actual contract states: 2. The term of this Agreement shall commence on the _____ day of _____, 20_____ and expire one (1) year later. This Contract shall automatically renew for a 1-year period unless either party to this Agreement gives a 90-day written notice to the other party of their intent to terminate this Agreement. Should the Town terminate this Agreement other than on the last day for contracted services pursuant to the terms of this Contract, there shall not be a refund of any amount paid which had been paid to the County previously.

The Town question: The agreement shall only be for one year, but the per capita charge shall be calculated every five years. Shouldn't those items be for the same duration? Should it say that it should annually automatically renew instead of sounding like it is good for this year and next year if it renews?

The attorney's response: The items do not need to be for the same duration. The contract is clear about when the per-capita rate would change. However, I agree with you that the provision about automatic renewal is a bit ambiguous. It sounds like it could be construed as either a one-year contract with a one-year renewal, or in the alternative, a one-year contract that renews in perpetuity. I would recommend that #2 is amended to add the following bolded language "This Contract shall automatically renew **each year** for a 1-year period unless other party to this Agreement gives [notice to terminate]."

A town may contract with a county for EMS and may agree to compensate the county on a per-capita basis. Wis. Stat. 60.565 expressly authorizes towns and counties to operate and maintain ambulance services unless another person provides them. The statue permitting contracting with one or more providers does not prescribe a particular compensation formula. Whether you think it's a good idea to recalculate the per-capita charge each year would be a policy decision. Perhaps for budgeting purposes, the 5-year recalculation adds some stability.

EMS Contract item 3:

The actual contract states: 3. The Town agrees it will not contract for emergency ambulance services with any other public or private ambulance provider for the duration this Agreement is in effect. Should a Town contract for emergency ambulance services with a private entity, the County will continue to levy whatever costs of providing an ambulance service to all of the Towns of Florence County against the Town which opted to contract with a private entity for ambulance service.

The Town questions: The contract states that the County levies a tax even in the Town does not sign. Does it read that the County will levy the tax against the Town which opts to contract with a private entity? Or does it mean that the tax levy will not change for the residents? The County is admitting that it can levy the entire cost for what they need to run the service, then why does there need to be a per capita fee (we have lots of questions about that by #4 below? Does that mean they are still providing that service?

The attorney's response: Florence County may generally levy county property taxes throughout the county to fund an authorized countywide ambulance or EMS service under Wis. Stat. sections 59.54(1) and 59.51(2). A town's refusal to contract with the county or its separate contract with a private EMS provider does not exempt property in that town from countywide levy, so it's unlikely

that even if the County doesn't provide services, that the levy would go away. See, e.g. Town of Grant v. Portage Cnty., 2017 WI App 69, 378 Wis. 2d 289, 903 N.W.2d 152.

However, the contract itself doesn't explain the relationship between the tax levy and the per-capita charge. If the County intends to use both, the contract should at least spell out what costs are intended to be covered by the county levy versus per-capita billing, whether per-capita payments offset levy-funded amounts, and whether there would be any reconciliation or accounting.

EMS Contract item 4:

The actual contract states: 4. Based on the Wisconsin Department of Administration population estimates which are calculated and published annually, the County would bill the Town the sum of $25 per capita for each resident in the Town for the services that are being 1 rendered or provided. The population estimate shall be recalculated every 5 years. The 5-year population-based rate recalculations are to begin with 2026 being billed using the 2025 population estimates with the first recalculation to take place with the 2031 billing that will be based on the 2030 population estimates and so on. Therefore, the per capita charge would not fluctuate for at least a 5-year period.

The Town questions: The County currently levies a tax across all the tax bills for the 8 townships in Florence County and assesses a fee to a Town that they provide service to that is outside of Florence County. In addition to the tax levy on the property owners, they are also billing the Towns for a per capita charge each year. Can the Town legally pay that per capita charge if we are unable to levy for the service? How does the Town bill the people per capita? Can we even do it if we can't levy for it?

The attorney's response: With respect to the two bulleted points above: a town can pay contractual consideration as a municipal expenditure. Nothing in the contract creates new levy authority or levy-limit capacity. So, the question isn't whether it is legal, but whether the town can fund it within lawful revenue sources and budget constraints. The town would have to pay from ordinary municipal revenues.

The Town questions: Is it considered double taxation due to the fact that the County is levying an amount and then asking the Town to also pay from the same revenue source (the tax payers)? Is this unjust enrichment?

The attorney's response: Overlap of a county levy plus municipal payments is not automatically unlawful "double taxation," this was nearly the exact issue in the Town of Grant case above. Unjust enrichment is generally unavailable where a valid and enforceable express contract governs the same subject. Since the agreement expressly covers both county-levy support and a $25 per-capita payment, the parties' contractual allocation ordinarily controls.

The Town questions: The paragraph does not expressly state whether the $25 per-capita charge is annual or applies to some other period. We assume it is intended to be an annual charge, but shouldn't that be clarified in the contract?

The attorney's response: Less ambiguity in a contract is better, so this is probably worth fixing.

The Town questions: The concern is that this does not appear to align with the intent of the levy limit process. The Town can only increase its levy based on net new construction unless voters approve a referendum. Requiring the Town to pay a per-capita charge to the County could effectively create additional costs without giving residents the opportunity to vote on whether they support exceeding the levy limit. This may be viewed as circumventing the public approval process.

Before accepting a population-based formula, should the Town ask the County to explain why population—rather than equalized property value, actual EMS usage, or the County tax base—is the appropriate method for allocating EMS costs?

The attorney's response: For the reasons you outline below, we do think it would be appropriate to ask what the rationale is for using a strictly per-capita model. Like you mention, it may just be the easiest to administer. If you have other suggestions for a cost sharing model, you may want to see how the county responds to alternative suggestions. It seems to us that the Town has some substantial bargaining power being the disproportionate population share in the County.

The Town questions:

- At $25 per resident, this method would generate approximately $114,725 countywide. The Town of Florence alone would pay approximately $52,850—roughly 46% of the total. Aurora would pay approximately $24,550, Commonwealth and Homestead approximately $10,000 each, and the remaining smaller towns approximately $4,000–$4,750 each.
- That leads to what we think is the more important policy question: **Is resident population really the fairest way to allocate the cost of countywide EMS services?**
- There may be perfectly legitimate reasons for using population. It is simple, predictable, and easy to administer. But if EMS is fundamentally a countywide public service available to residents, property owners, businesses, seasonal residents, and visitors throughout Florence County, there is a reasonable argument that the cost should simply be incorporated into the County tax levy and spread across the County tax base.
- When the original discussion regarding starting this service came to the board back in 2022, the per capita charge was explained that it was to get the Towns to commit to supporting the service. The original MOA with Florence County references a specific date for when the per capita charge would be billed, and it was. Once.
- The Florence County Board Chairman, Chad Hedmark, mentioned on the phone to Town Chairman, Jim Gehlhoff, that he wanted the per capita amount to go away (this conversation was on speaker phone in the Town Office). Chairman Hedmark also mentioned at the County's EMS Committee Meeting on September 30, that he wanted the per capita amount to go away. Town Supervisor Tuchalski was in attendance at that meeting. Florence County Emergency Management Director, Amanda Mulvey, mentioned in a virtual meeting with Jim back in April that she wanted to the per capita amount to go away. If they want the per capita amount to go away after they are profitable, then shouldn't that be noted in the contract? Right now, it just auto renews with the current information, which has a per capita charge.

The attorney's response: Nothing in the agreement references any sunset, profitability trigger, or phase-out. Under the integration clause, there are "no modifications or verbal agreements" unless in a signed writing. Again, these conversations may be indicative of the parties' attitudes, but the contract would have to be amended if the parties intend to phase out or get rid of the per-capita charge.

EMS Contract Item #8

The actual contract states: 8. Each party shall provide insurance coverage to protect their respective interests and shall provide written proof of coverage to the other party.

The Town questions: Should this be more specific as far as coverages? What about amounts? Should this have a deadline as far as when they need to provide that coverage?

The attorney's response: It is typically advisable to specify at least the kinds of coverages, minimum limits, additional insured terms where applicable and a deadline for certificates/endorsements. The way this provision is written seems to express that either party can choose any type of insurance coverage "to protect their respective interests" which is vaguely defined and reads that each party only need maintain whatever coverage it independently considers adequate. It provides little in terms of an objective basis to demand or compel a particular level or type of insurance.

Other Questions the Town has on the EMS Contract

The Town questions: There aren't provisions/protections for the Town for the future. It doesn't address what happens if it sells or closes, and it does not have any notifications for the Town if that were to happen. Why would the Town pay for past years when there was no contract in place for those years?

The attorney's response: This draft has no retroactive effective date or requirement to pay for prior years. It looks like the commencement date is forward looking only. Do you know if the County expects retroactive payment? If that is the case, that should be addressed. We note that you included invoices for per-capita billing for two previous years, but if a contract was not in place then, it is unlikely the County can require you to pay unless you explicitly agree to do so.

The Town questions:

- At this point:
  - Town of Aurora has paid 2024 only (they were told they could pay a year behind because their books for 2024 were already closed—not sure why this only applies to Aurora)
  - Town of Commonwealth has paid 2024 & 2025
  - Town of Fence has paid 2024 & 2025
  - Town of Fern – no payment
  - Town of Florence – no payment
  - Town of Homestead – no payment
  - Town of Long Lake – no payment
  - Town of Tipler – no payment
- At the point of the 2024 & 2025 per capita billing this year in February:
  - The Town did not have a contract
  - The Town's audits for 2024 & 2025 were both completed
- What happens if we refuse to sign it with what is written in this contract?

The attorney's response: Nothing happens, because the contract would not be effective without execution. But, as alluded to above, even without a contract, the County may still be able to include property in the Town in a countywide EMS levy if it is operating a countywide service under its statutory authority. Separately, the Town still has its own statutory obligation to ensure ambulance services are provided/contracted for.

Under Communication from the floor, Al Williams asked if there could be EMS system feedback each year including the number of calls, type of calls, locations the squads were dispatched from. Gehlhoff indicated the Town received that information.

On a motion by McLain and seconded by Tuchalski, it was moved to approve the Consent Agenda items:

- Approval of minutes of previous meeting held on October 12, 2026
- Approval of Fire Department vouchers paid October 13 to 31 for $258.63
- Approval of Town Vouchers to be paid October 13 to 31 for $57,255.89 & automatic withdrawals in the amount of $20,480.96

Call for the vote. All in favor, motion carried.

The board briefly discussed the approval of the Contract Extension for Florence Utilities with WPPI. Gehlhoff indicated that the Resolution was passed at the September 28, 2026 meeting and this is a formal amendment needed to sign the contract. ON a motion by McLain and seconded by Tuchalski, it was moved to approval Amendment No. 3 to the Long-Term Power Supply Contract for Florence Utilities with WPPI Energy. Call for the vote. All in favor, motion carried.

The board discussed potential updates and repairs needed for maintenance at the Community Center including the flooring, windows, doors and front entrance. Gehlhoff indicated that there was a meeting with Andy from A&M to look into an addition to the front of the building and a possible lean-to for the back of the

building. Gehlhoff stated that state approved plans are needed and has reached out to ISG for a proposal on providing those plans.

The board discussed the Capital Improvement Plan and the priority list of projects. It was noted that the first priority identified is the Community Center building, followed by the Town garage and then the highway foreman's road project list followed by the list of in Town roads identified by ISG. Highway Foreman Steber also noted that the roads in town are typically done when the Utility is also working on the same street, which helps with cost sharing and saving. On a motion by McLain and seconded by Tuchlaski, it was moved to approve the Capital Improvement Plan Priority List. Call for the vote. All in favor, motion carried.

Gehlhoff mentioned the Grant Ln Milfoil issue stating that SECOLA asked the board to do something in regards to the problem at hand. He had spoken with the Florence County District Attorney, who said this is not his area to enforce. Gehlhoff reached out to the Town attorney, and the attorney will be sending a letter to the property owner telling her to stop the practice of breaking up the milfoil in front of her house due to the fact that it is only causing it to spread.

The board discussed the possibility of enacting an ordinance regulating stopping, standing or parking of vehicles on Central Ave from November to April. Steber stated that after snowstorms approximately 50% of the time there's a car parking on Central Ave and the Town crew cannot safely remove the snow because of it. Gehlhoff stated that the Sheriff's Department will enforce the ordinance. On a motion by McLain and seconded by Tuchalski it was moved to issue a fine for those vehicles in violation at $25 for the first offense, $50 for the second offense and $100 for the third (and subsequent offenses) in addition to towing fees and court costs when applicable. Call for the vote. All in favor, motion carried.

For the Clerk/Treasurer's report, Klumpp shared that the board had signed off on the bank reconciliations, journal entries and timber cut notices.

Under Board Member Concerns, Tuchalski asked that the next Town Board agenda include an item for discussion and action on questions the Town Board still has with the EMS Contract. He would like the board to create a list of questions and decide if they need to go back to the attorney first or go to the County Board.

On a motion by Tuchalski and seconded by McLain it was moved to go into closed session regarding Wisconsin Statute §19.85(1)(c) considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. Call for the vote. All in favor, motion carried. Closed session was entered at 6:05 p.m.

On a motion by McLain and seconded by Tuchalski it was moved to adjourn closed session and renter open session. Call for the vote. All in favor, motion carried. Closed session was adjourned at 6:31 p.m.

On a motion by McLain and seconded by Tuchalski, it was moved to approve the items discussed in closed session. Call for the vote. All in favor, motion carried.

There being no further business, it was moved by McLain and seconded by Tuchalski to adjourn at 6:33 p.m. Call for the vote. All in favor, motion carried.

Submitted by:

Jessica Klumpp
Clerk/Treasurer