

Instructions

The goal is maintenance of service. We encourage you to enclose a written explanation. Under sec. 79.07(1), Wis. Stats., the amount that each county and municipality spends each year for emergency services (to include only emergency services funded from payments received under ss. 79.035 and 79.043), shall be no less than the amount that the county or municipality spent in 2009 for emergency services, not including one-time expenses and capital expenditures. The intent is that the funds generated by the Police and Fire Protection Fee be used to maintain the level of emergency services provided by each municipality and county.

For the purpose of reporting emergency services expenditures under sec. 79.07(1), Wis. Stats., emergency services are defined as first responder staff for fire protection, police/law enforcement, ambulance/EMT services. Other services may also be included. For example, your county/municipality may define the following as emergency services: dispatchers for these entities, 911 call center personnel, supervisor/managerial staff of the positions defined as emergency service positions, etc. The expenditures shall include salary and fringe for those positions defined as emergency service positions. Emergency services normally would **not** include expenditures for fire hydrant installation/maintenance, disaster preparedness, early warning sirens/systems, animal control, homeless shelters, jails, etc. If you believe any of these items are emergency services, please include the rationale in a written explanation.

To determine your 2009 base amount, complete Lines 1 through 4 for 2008 and 2009 Budgeted and Spent columns, using the frequently asked questions (FAQ) located at: <http://www.revenue.wi.gov/faqs/slf/act28faq.html> and the applicable instructions below to determine what should be included/excluded on each line. Also enter the budgeted expenditures for 2010. Items included on each line of the 2009 worksheet must also be included on those same lines on future reports. If an item was not included on line 1 for 2009, it should not be included in subsequent years without DOR approval.

Line 1: Enter (for the applicable year) budgeted and spent amounts for the specific emergency services as defined above for personal, equipment, supplies, cost for contracting services, etc. Do not include facility costs. Subtotal the items listed under Line 1.

Line 2: Enter the amount of one-time budgeted and spent amounts that were included in Line 1 (for the applicable year). Types of items may be included on Line 2 are overtime cost due to an unusual event (dignitary visit), emergency declared under sec. 166.03 (1)(b) 1, Wis. Stats., or grants received to fund an emergency service position. Attach a list describing the one-time expenses included on Line 2.

Line 3: Enter the amount of capital expenditures, budgeted and spent, that are included in Line 1. Examples of expenditures to include on Line 3 are purchases of a fire truck, squad car, radio equipment, etc. Do not include routine maintenance or repair costs for these items on this line. Attach a list describing capital expenditures included on Line 3.

Line 4 (2008 & 2009) & Line 5 (2010): Subtract Lines 2 and 3 (and Line 4 for 2010 only) from the Subtotal under Line 1 and enter the result on Line 4 (2008 & 2009) or Line 5 (2010). The amount on Line 4 for 2009 is your 2009 base amount for emergency services expenditures (**unless** notified by DOR that this amount has been adjusted).

Line 4 (for 2010 only): Enter those amounts approved by DOR as authorized reductions due to operating more efficiently. Attach a copy of the DOR approval letter/document.

Attach an explanation to this form if there is a reduction in the Spent column from 2008 to 2009 (if Line 4 for 2009 is less than Line 4 for 2008).

Note: You may incur a penalty if the amount spent on emergency services in a year subsequent to 2009 is less than the amount shown on Line 4 for 2009. If a penalty is imposed, your next July or November shared revenue payment will be reduced by the calculated penalty amount if that amount is equal to or exceeds \$500. The penalty will be based on the calculated percentage shared revenues to total revenues, times the amount of the reduction in emergency services expenditures.

Complete and return this form and attached documentation to DOR by May 15, 2010. Please contact us at lgs@revenue.wi.gov or call (608) 266-2569 or (608) 261-5360 if you have questions.

Return completed form to:

Wisconsin Department of Revenue
Local Government Services Section 6-97
PO Box 8971
Madison WI 53708-8971