

**NOTICE IS HEREBY GIVEN** that a special meeting of the Village Board of the Village of Neosho and Fire Department Executive Board shall be held on **Tuesday, April 30, 2024**, 6:30 pm, at the Neosho Village Hall, 210 S. Schuyler Street, Neosho WI.

The village hall is handicapped accessible.

**AGENDA**

- Call to Order/Roll Call and Pledge of Allegiance.
- Act 12 Information.
- Fire Service, Inc. Lake Mills Equipment Engine Repair List.
- List of Improvements – EMS and Fire Department List of Equipment and Capital Equipment.
- Standard Operating Guidelines and By-Laws.
- Adjournment.

Any person who has a qualifying disability as defined by the American's With Disabilities Act, that requires the meeting or materials at the meeting to be in an accessible location or format must contact the Clerk-Treasurer at the village hall at 920-625-3086 at least one day prior to the meeting so that any necessary arrangements can be made to accommodate each request.

It is possible that members of or a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any other governmental body except by the governing body noticed above.

**April 26<sup>th</sup> the DOR reviewed with the Treasurer's Association.**

**Points are listed below.**

**I am waiting for SL-307 from the Fire Department, Chief or other person in charge.**

**Deanna**

Subject: Maintenance of Effort Report – Available Online

**April 25, 2024**

**To: County and Municipal Clerks**

**Cc: County and Municipal Treasurers**

The Wisconsin Department of Revenue (DOR), State and Local Finance Division is providing new forms to comply with the Maintenance of Effort (MOE) reporting requirements created under 2023 WI Act 12. For the 2024 reporting period, municipalities and counties must certify to DOR that the law enforcement, fire and EMS services provided in 2024 are on-par to be at least equivalent to the level of service provided in 2023. We recommend reviewing the common questions before filing.

## **Certification Forms**

Person in charge of providing law enforcement, fire services, and emergency medical services (EMS) must complete the appropriate certification form below and provide it to the county or municipal clerk by June 15, 2024.

- **Due date** – June 15, 2024
- Certification forms – available on our [website](#)
  - SL-306 – Law Enforcement Certification
  - SL-307 – Combined Fire/EMS Certification
  - SL-308 – Fire Certification
  - SL-309 – EMS Certification
- Review common questions

## **Maintenance of Effort Report**

Every municipal and county clerk must submit a completed report to DOR.

- **Due date** – July 1, 2024
- Form SL-305 – e-file in [MyDORGov](#)

- Prior to filing this report – the persons in charge of providing law enforcement and fire/EMS services must complete the applicable certification forms (listed above) and provide them to the appropriate clerk who will then submit the certifications to DOR as attachments in the MOE Report.

### **Late Filing or Not Filing**

- If DOR does not receive a complete and accurate MOE Report (Form SL-305) by July 1, 2024, your district will be charged a late filing penalty (sec. 79.039(1), Wis. Stats.)
- Penalty will reduce the county and municipal aid payment and the new supplemental county and municipal aid payment – by 15% the following year (secs. 79.036 and 79.037, Wis. Stats.)
- DOR will post the MOE penalty report on or before September 15 each year

---

# Wisconsin Legislative Council

## ACT MEMO

---



**Prepared by:** Anna Henning, Principal Attorney

June 22, 2023

### 2023 Wisconsin Act 12 [2023 Assembly Bill 245]

### Shared Revenue, Personal Property Tax Elimination, and Milwaukee Sales Tax Authority

2023 Wisconsin Act 12 modifies the state’s approach to shared revenue for counties and municipalities, repeals Wisconsin’s personal property tax, and authorizes the City of Milwaukee and Milwaukee County to impose sales and use taxes for limited purposes. The act makes various other changes to state law, including some provisions specific to the City of Milwaukee and Milwaukee County and other provisions that apply throughout the state.

## SHARED REVENUE

The state provides unrestricted aid payments, commonly referred to as “shared revenue,” to counties and municipalities under the county and municipal aid program. Under **prior law**, county and municipal aid payments equaled the amount of the payment determined for each county or municipality in 2012.

**The act** modifies the approach to shared revenue in the following ways:

- **General aid distributed based on current allocation.** The act creates a new trust fund account from which the Department of Administration (DOA) must make county and municipal aid payments. In 2024, the act provides that each county and municipality will receive the amount of aid that the county or municipality received in 2023. Beginning in 2025, DOA must distribute the amount that is in the trust fund account to counties and municipalities, based on the proportion of aid that each county and municipality received in 2024.<sup>1</sup>
- **New supplemental aid.** The act also creates a separate trust fund account from which the state must pay supplemental aid to counties and municipalities for spending on certain types of services.<sup>2</sup> For counties and for the City of Milwaukee and the City of Madison, the act authorizes a supplemental aid payment equal to the greater of: (1) 10 percent of the amount of general aid the county or city received in 2024; or (2) a formula specified under the act. For municipalities other than the City of Milwaukee and the City of Madison, the act authorizes a supplemental aid payment equal to the greater of: (1) 20 percent of the amount of general aid the municipality received in 2024; or (2) a formula specified under the act. For municipalities with 2022 populations between

---

<sup>1</sup> However, the act directs DOA to reduce aid payments by a percentage of the amount of any grant that a county or municipality receives for the replacement of public transit vehicles with funds resulting from a consent decree in a class action suit against the Volkswagen Group, with the percentage amount ranging from 75 percent for urban mass transit systems that serve populations over 200,000, to 10 percent for urban mass transit systems that serve populations less than 50,000. DOA must also reduce Milwaukee County’s aid payment by \$4 million until 2035.

<sup>2</sup> The act allows supplemental aid to be used for law enforcement, fire protection, emergency medical services, emergency response communications, public works, courts, and transportation. The act prohibits the use of supplemental aid for administrative services.

5,000 and 30,000, the act authorizes additional supplemental aid in an amount equal to a municipality's proportional share of \$15 million.

- **Innovation grants.** The act creates a three-year<sup>3</sup> innovation grant program, through which a county or municipality may receive additional funds by submitting a plan to transfer specified types of services to another county or municipality, or to a nonprofit organization or other private entity. The Department of Revenue (DOR) must promulgate administrative rules to implement the program. Counties and municipalities may first apply for the grants after DOR's rules take effect, and only with respect to contracts or agreements to transfer services that are entered into after the rules take effect. To receive an innovation grant, a county's or municipality's plan must reduce expenditures for a given service by at least 10 percent, with certain savings realized within the first two years, and all of the savings realized within three years. With certain exclusions, innovation grant payments generally equal 25 percent of the cost to provide the service in the year immediately preceding the transfer of a given service or duty. The act provides an aggregate limit of \$300 million for the program and a \$10 million limit per county or municipality. Although specified other services also qualify, the act directs DOR to prioritize grants for plans that attempt to realize savings for public safety, fire protection, and emergency services while maintaining the appropriate level of such services. The act provides that the allocation of funds between counties and municipalities that transfer services is determined under the terms of an agreement negotiated by the county or municipality. For municipalities with populations of 5,000 or less, the act also authorizes innovation planning grants for staffing and consultant expenses relating to planning the transfer of services.

## REPEAL OF THE PERSONAL PROPERTY TAX

**Prior law** generally required personal property to be assessed and taxed for purposes of the property tax, but numerous categories of personal property were exempt from taxation.

**The act** repeals Wisconsin's remaining personal property tax, beginning with property tax assessments as of January 1, 2024. The act exempts most items that had been defined as "personal property" from the personal property tax, and reclassifies certain other items as real property for purposes of property taxation. In addition, beginning in 2025, the act requires DOA to provide aid to local taxing jurisdictions in an amount equal to the taxes that were levied on items of personal property based on assessments as of January 1, 2023. The act also provides that for assessments after January 1, 2024, the personal property of a railroad company is exempt from the state *ad valorem* tax, and from local assessment and taxation.

## MILWAUKEE-SPECIFIC PROVISIONS

**Prior law** authorized the City of Milwaukee and Milwaukee County to administer their own employee retirement systems, which currently face structural deficits.

**The act** provides various new authorizations, requirements, and prohibitions specific to the City of Milwaukee and Milwaukee County, including new authority to levy sales and use taxes to address the structural deficits in the retirement systems, as well as other provisions that are not directly tied to the sales tax authority. The act also requires the Legislative Audit Bureau to conduct all of the following: (1) at least every five years, a financial audit of any sales and use taxes imposed under the act; (2) an annual financial audit of the city's and county's existing retirement systems; and (3) at least every five

---

<sup>3</sup> DOR must distribute the grants in payments made each year during the period consisting of the first fiscal year that begins after DOR's rules implementing the program take effect, and the following two fiscal years.

years, a contracted audit of the actuarial performance of the city's and county's existing retirement systems.

## **Authority to Impose a Sales and Use Tax**

**Prior law** authorized counties to impose a sales and use tax of .5 percent for the purpose of reducing the county's property tax levy. Prior law did not allow municipalities to impose a general sales and use tax.

**The act** authorizes the City of Milwaukee to impose a two percent sales and use tax and Milwaukee County to impose an additional sales and use tax of .4 percent, subject to certain conditions.

Under the act, the following conditions apply to the two percent sales and use tax authorized to be imposed by the **City of Milwaukee**:

- **Ordinance approved by supermajority vote.** Before the city may impose the tax, the Milwaukee Common Council must pass an ordinance authorizing the tax by a two-thirds majority vote of all members elect.
- **Purposes for which sales tax revenue may be used.** The act requires the city to use up to 90 percent of the amount of revenue generated in the first full calendar year in which the tax is imposed for pension-related costs, including payments to the existing city retirement system's unfunded actuarial accrued liability and increases in city agencies' employer contribution costs for the existing retirement system. The city must use 10 percent of the amount of revenue received in the first full calendar year the tax is imposed to maintain a level of law enforcement and fire protective and emergency medical services (EMS) that is equivalent to the level the city provided on April 1, 2023. The city must use any revenue that exceeds that amount to increase the number of law enforcement officers and paid members of the fire department, until the city employs 1,725 law enforcement officers, including 175 detectives, and maintains a daily staffing level not fewer than 218 members of the paid fire department. After that time, the city must use that excess revenue for the ongoing costs of that staffing increase.
- **Requirement to join the Wisconsin Retirement System.** As a condition of imposing the tax, the act requires the city to elect to join the Wisconsin Retirement System (WRS) for all new employees.
- **Retirement System Administration.** Beginning on the January 1 after the city enacts an ordinance to impose a sales and use tax, the act requires the city to calculate annual employer contributions for its existing retirement system using a 30-year amortization period and an annual investment return assumption that is the same as or less than the assumption used for the WRS. The act provides immunity from liability for trustees and administrators of the city's retirement system for complying with those requirements.
- **Report to the Joint Committee on Finance.** Beginning in 2026, the city must submit an annual report to the Joint Committee on Finance (JCF). The report must contain detailed information regarding the city's expenditures of the sales and use tax revenues, including expenditures and staffing levels related to law enforcement, fire protection, and other public safety measures.
- **Requirement to attain certain policy and fire staffing levels within 10 years.** The act requires the city to attain staffing levels of 1,725 law enforcement officers, including 175 detectives, and not fewer than 218 members of the paid fire department within 10 years after the tax is first imposed.

- **Supermajority vote required for spending and position increases.** Until the city repeals the sales and use tax, the act generally requires any proposal to do either of the following to be approved by a vote of two-thirds of all members of the city's Common Council: (1) new program spending; or (2) increasing the total number of positions in the city.<sup>4</sup>
- **Collective bargaining.** If the tax is imposed, the act prohibits the city from collectively bargaining with public safety employees on any terms of the city's existing retirement systems.
- **No new benefits for employees in existing system.** If the tax is imposed, the act prohibits the city from increasing or enhancing benefits for employees who remain in the city's existing retirement systems, except as required to comply with federal law. The act specifically prohibits changes to the city's existing retirement system that are contrary to collective bargaining agreements between the city and certain police and fire associations that were in effect through December 31, 2022 and benefits or payments defined in the city's charter in 2022.
- **Sunset.** The act requires the city to repeal the ordinance authorizing the sales and use tax effective on the first December 31 after the city's retirement system is fully funded, or 30 years after the tax takes effect, whichever occurs first.

The following conditions apply to the additional .4 percent sales tax authorized to be imposed by **Milwaukee County** under the act:

- **Ordinance approved by supermajority vote.** Before the county may impose the tax, the county board must pass an ordinance authorizing the tax by a two-thirds majority vote of all members elect.
- **Purposes for which sales tax revenue may be used.** The county must first contribute the revenue from the additional tax to the existing county retirement system's unfunded accrued liability, as determined by the retirement system's actuary. After contributing the required amount to the retirement system's unfunded actuarial accrued liability in a given year, the county must make the required payment for its pension bond obligations. The county must use any remaining revenue from the tax in a given year to make an additional payment to the county retirement system's unfunded actuarial accrued liability.
- **Requirement to join the WRS.** As a condition of imposing the tax, the county must make an election to join the WRS for all new employees.
- **Supermajority vote required for spending and position increases.** Until the county repeals the sales and use tax, the act generally requires any proposal to do either of the following to be approved by a vote of two-thirds of all members of the county board: (1) new program spending; or (2) increasing the total number of positions in the city.<sup>5</sup>
- **Collective bargaining.** If the tax is imposed, the act prohibits the county from collectively bargaining with public safety employees on any terms of the county's existing retirement systems.
- **No new benefits for employees in existing system.** If the tax is imposed, the act prohibits the county from increasing or enhancing benefits for employees who remain in the county's existing retirement system, except as required to comply with federal law.

---

<sup>4</sup> That requirement does not apply to a program that is intended to reduce expenditures or consolidate or reorganize existing services into a different administrative structure without increasing spending.

<sup>5</sup> That requirement does not apply to a program that is intended to reduce expenditures or consolidate or reorganize existing services into a different administrative structure without increasing spending.

- **Report to JCF.** Beginning in 2026, the county must submit an annual report to JCF. The report must contain detailed information regarding the county's expenditures of the sales and use tax revenues.
- **Sunset.** The act requires the county to repeal the ordinance imposing the tax after the county's retirement system is first fully funded, or 30 years after the additional sales and use tax takes effect, whichever occurs first.

## Other City of Milwaukee and Milwaukee County-Specific Provisions

The act includes the following provisions that apply to **both the City of Milwaukee and Milwaukee County** and are not directly tied to the authority to impose a sales and use tax:

- **Plan for use or sale of unused buildings.** The act requires the city and county to identify all buildings that the county or city has authority to sell and that are not being used by the city or county. The city and county must each submit a plan to JCF for the use or sale of the buildings identified.
- **Cap on spending for cultural or entertainment matters and nonprofit partnerships.** The act provides that no more than five percent of the city's and county's total amount of budgeted expenditures may: (1) be related to cultural or entertainment matters; or (2) involve partnerships with nonprofit groups. However, the act provides exceptions for: (1) certain charter schools in the city; and (2) parks, including zoos, and health or transit services in the county.

The act also includes the following provisions that apply to the **City of Milwaukee**, whether or not the city exercises the new sales and use tax authority:

- **Changes to Milwaukee Fire and Police Commission composition and authority.** The act modifies the composition of the board of the Milwaukee Fire and Police Commission by requiring that at least two commission members must be selected from lists submitted by the employee associations that represent nonsupervisory law enforcement officers and law enforcement officers or fire fighters, respectively. The act establishes procedures regarding nominations of individuals to serve on the commission's board, including a 45-day timeline by which the mayor must appoint individuals from the lists submitted by the employee associations. The act also specifies that members of the board may not continue to serve after their terms expire. In addition, the act authorizes the chiefs of the city's police and fire departments to establish policies relating to the control and management of their departments, whereas prior law authorized the commission to do so.
- **Supermajority vote required to modify police or fire policies.** The act provides that the city may modify policies established by the city's police or fire chief only if approved by two-thirds of all members on the city's Common Council.
- **School resource officers.** The act requires Milwaukee Public Schools to ensure that at least 25 school resource officers<sup>6</sup> are present at schools within the district during normal school hours, and that the school resource officers are available during certain additional time periods and events. The act requires Milwaukee Public Schools to ensure that the officers complete a 40-hour training course sponsored by the National Association of School Resource Officers.

---

<sup>6</sup> In this context, "school resource officer" means a law enforcement officer who is deployed in community-oriented policing and assigned by the relevant law enforcement agency that employs him or her to work in a full-time capacity in collaboration with a school district.



- **Restriction on spending for a street car system and positions to promote diversity.** The act prohibits the city from expending any revenue received from its property tax levy or sales and use taxes to fund: (1) the development, operation, or maintenance of a street car system; or (2) any position for which the principal duties consist of promoting individuals or groups on the basis of their race, color, ancestry, national origin, or sexual orientation.
- **Maintenance of effort for police and fire.** In addition to the sales and use tax-specific maintenance of effort requirements, described above, the act requires the city to maintain a level of law enforcement and fire protection and EMS service that is at least equivalent to that provided by the city the previous year, as measured by the number of full-time equivalent law enforcement officers employed by the city and the daily staffing level of the paid fire department. The act allows the city to use “any reasonable method” to estimate the number of law enforcement officers and paid fire department staffing levels, and it excludes grant-funded officers and fire fighters from the maintenance of effort requirement.
- **Audit of Office of Violence Prevention.** The act requires the city to obtain an independent audit of the city’s Office of Violence Prevention and submit the results of the audit to the Legislature.

Finally, the act includes the following requirements that apply to **Milwaukee County**, whether or not a sales and use tax is imposed under the act:

- **Correctional workers report.** The act requires the county to prepare a report regarding changes to the county’s compensation plan to make the county competitive in the market for correctional workers at a sustainable level of funding.
- **Retirement system administration.** Beginning in 2024, the act requires the county to calculate its annual employer contributions for the county’s existing retirement system using not more than a 30-year amortization period and an annual investment return assumption that is the same as or less than the annual investment return assumption used by the WRS. Future unfunded actuarial accrued liability may be amortized on the basis of standard actuarial practices. In addition, if the city or county joins the WRS for new employees, the city or county must pay the remaining balance of actuarially determined normal cost contributions each year that is not covered by employee contributions.

## **OTHER CHANGES TO STATE LAW**

### **Maintenance of Effort Requirements**

Beginning on July 1, 2024, the act generally requires counties and municipalities to provide “maintenance of effort” certifications to DOR, with a penalty of a 15 percent reduction in a municipality’s shared revenue for failing to do so.<sup>7</sup> The certifications relate to: (1) law enforcement; and (2) fire protection and EMS, with different requirements for each of those categories.

### **Law Enforcement and Fire**

With respect to law enforcement, the act applies the certification requirement only to municipalities with populations greater than 20,000. Specifically, the act requires those municipalities to annually

---

<sup>7</sup> The act provides limited exceptions for counties and municipalities that consolidate services, for the year following that consolidation, and for municipalities in which law enforcement services are provided solely by a county sheriff on a non-contractual basis.

certify to DOR that the municipality has maintained a level of law enforcement that is at least equivalent to that provided in the municipality in the previous year. The certifications must include a statement from the person in charge of providing law enforcement that certifies that any of the following has been maintained at a level at least equivalent to the previous year:

- Moneys raised by tax levy and expended for employment costs of law enforcement officers.
- The percentage of the total moneys raised by tax levy that is expended for employment costs of law enforcement officers.
- The number of full-time equivalent law enforcement officers employed by or assigned to the municipality, not including officers whose positions are funded by state or federal grants.<sup>8</sup>

### **Fire Protection and Emergency Medical Services**

With respect to fire protection and EMS, the certification requirement applies to all counties and municipalities. The act requires counties and municipalities to annually certify to DOR that the county or municipality has maintained at least two of the following at a level at least equivalent to the previous year:

- Expenditures, not including capital expenditures, for fire protection and EMS.
- The number of full-time equivalent fire fighters and EMS personnel employed by or assigned to the county or municipality.
- The level of training and maintenance of licensure for fire fighters and EMS personnel providing fire protection and EMS within the county or municipality.
- Response times for fire protection and EMS throughout the county or municipality, adjusted for call location.

### **High School Incident Statistics**

The act requires public high schools, including independent charter schools, and private high schools that participate in a choice program,<sup>9</sup> to collect and maintain statistics regarding incidents that occur in certain locations and time periods. The requirement applies to the following types of incidents, if the incidents: (1) occur on property owned or leased by the school or the relevant governing body; (2) occur during school hours, a school-sanctioned event, or the transportation of pupils to or from school; and (3) are reported to law enforcement and result in the filing of a charge or citation:

- Homicide.
- Sexual assault.
- Burglary, robbery, or theft.
- Certain types of battery, substantial battery, or aggravated battery.
- Arson.
- Use or possession of alcohol, a controlled substance, or a controlled substance analog.

---

<sup>8</sup> The act allows that number to be estimated using “any reasonable method,” but the act specifies that only positions that are actually filled may be considered.

<sup>9</sup> Wisconsin law provides for four different programs that allow qualifying students to receive a state-funded tuition voucher to attend a private school. These programs are collectively referred to as “choice programs.”

- Possession of a firearm in violation of the gun-free school zones law.
- Disorderly conduct in violation of a municipal ordinance.

The act requires public, charter, and choice highs schools to report those statistics on an annual basis to the school board or the Department of Public Instruction (DPI), respectively. The act requires DPI to promulgate rules to administer the reporting requirements, and it directs the Department of Justice (DOJ) to cooperate with DPI to develop a reporting system that incorporates DOJ's uniform crime reporting system.

The act also requires DPI to include certain school, school district, and statewide totals and averages regarding such statistics in school report cards. However, the act prohibits DPI from considering the statistics when determining a school's performance or school district's improvement for the report card.

## Levy Limit Adjustments

**Prior law**, generally retained by the act, places a limit, commonly referred to as a "levy limit," on the amount by which a municipality or county may increase its property tax levy. However, a number of exceptions apply. Most relevant to the act, prior law generally provided an increase, and a corresponding decrease, of a county's or municipality's levy limit to account for the transfer of services from one county or municipality to another.

**The act** requires both the transferring county or municipality and the county or municipality assuming new services to file a notice with DOR in order for a county's or municipality's levy limit to be increased or decreased to account for the transfer of services.

In addition, with respect to the impact of tax incremental districts (TIDs) on levy limits, the act modifies what is included in the valuation factor<sup>10</sup> for determining a local levy limit. In addition, beginning with TIDs created in 2025, the act sunsets the one-time levy limit increase allowed under prior law upon the termination of a TID, and replaces it with a relatively smaller, one-time increase upon TID termination.

## Authority to Form Joint Police and Fire Departments

**Prior law** specifically authorized cities to form joint police and fire departments with other cities, but not with towns and villages. **The act** authorizes cities to create joint police or fire departments with towns or villages.

## Comparative Report on Local Spending

**Prior law**, retained by the act, requires DOR to collect annual information from counties, municipalities, and certain other local units of government regarding specified sources of revenue, government expenditures, debt, financial audits, and other specified information. **The act** requires DOR to produce a comparative local government spending report regarding that information on an annual basis, and to display the information on its website.

## Advisory Referenda

**Prior law** generally allowed counties and municipalities to hold advisory referenda to gauge public opinion on a given topic. **The act** prohibits counties and municipalities from holding advisory referenda, with exceptions for advisory referenda regarding: (1) capital expenditures proposed to be

---

<sup>10</sup> The "valuation factor" is part of an equation that allows the prior levy to be increased in proportion to any increase in a municipality's equalized value due to net new construction.

funded with county or municipality property tax revenue; (2) local shared revenue agreements; (3) cooperative boundary agreements; and (4) certain cable and telecommunication operations.

## Minority Hiring Preferences

**Prior law** did not prohibit local units of government from adopting hiring and procurement preferences to remediate historic discrimination. **The act** prohibits counties and municipalities from discriminating against, or granting preferential treatment to, persons in certain protected classes when making employment decisions or contracting for public works, unless that preferential treatment is required to secure federal aid. The protected classes specified under the act include classes based on race, color, ancestry, national origin, or sexual orientation.

## Business Closures to Control Communicable Disease Outbreaks

**Prior law**, generally retained by the act, directs local health officials to take measures necessary to prevent, suppress, and control communicable diseases, and to forbid public gatherings when deemed necessary to control outbreaks or epidemics.

**The act** generally prohibits local health officers from mandating the closure of one or more businesses for longer than 30 days to control an outbreak or epidemic of communicable disease. The act allows for one 30-day extension of such a mandate, if the extension is approved by the relevant local government body. The act prohibits a mandate to close more than one business from distinguishing between essential and non-essential businesses.

## Quarry Operations

Generally, many aspects of quarry operations are regulated under state or federal law, but local ordinances also affect quarry operations.

**The act** specifies the extent of local authority to regulate certain quarry operations. Specifically, the act applies to quarries that extract and process nonmetallic minerals (soil, clay, sand, gravel, or construction aggregate) that are primarily used for a public works project or a private construction or transportation project.

The act authorizes towns, villages, cities, and counties to require quarry operators to obtain a conditional use permit or a licensing permit to conduct quarry operations, but the act prohibits a town, village, city, or county from applying any new permit or license requirements to certain existing or expanding quarry operations. The act also prohibits towns, villages, cities, and counties from imposing licensing requirements if the same requirements have been addressed through zoning. The act requires licensing permits to have a duration of at least five years, and it requires licensing permit conditions to be related to the purpose of the ordinance requiring the licensing permit and based on substantial evidence.

In addition, the act specifically authorizes counties and municipalities to regulate certain aspects of blasting at quarries and generally prohibits them from regulating other aspects of blasting. However, under the act, a county or municipality may petition the Department of Safety and Professional Services for authority to impose additional conditions on blasting.

Finally, the act prohibits counties and municipalities from regulating quarry operators' hours of operation in certain circumstances in which a quarry is producing materials that will be used in a public works project.

## Ambulance Staffing and EMS Certification Requirements

The act makes several changes to current law relating to ambulance staffing requirements and certification of EMS personnel.

### National Registration for Emergency Medical Responders

Generally, Wisconsin law establishes multiple levels of practice for EMS personnel, with different credentialing requirements for each practice level. Among other eligibility requirements for an initial license or certification, **prior administrative rules** required applicants at all practice levels to be registered with the National Registry of Emergency Medical Technicians (NREMT), and to either be certified by NREMT or have completed an assessment exam through the NREMT.

**The act** prohibits the Department of Health Services (DHS) from requiring a NREMT registration and assessment exam for the first EMS practice level, called an emergency medical responder. However, the act allows an ambulance provider to require such an exam, for example, as a condition of employment.

### Certification Based on Military Experience

As mentioned, EMS personnel must obtain a license or certification at every practice level. Under **prior law**, generally retained by the act, an applicant for the first practice level certification (as an emergency medical responder) generally must satisfactorily complete a course that meets certain guidelines, among other requirements. However, prior law specified that experience gained in connection with military service may satisfy the course completion requirement, if DHS determines that the military experience is “substantially equivalent” to the course ordinarily required.

For purposes of the exception to the course completion requirement for emergency medical responders, **the act** authorizes ambulance service providers and EMS programs, rather than DHS, to determine whether the exception applies. In addition, rather than requiring the military experience to be “substantially equivalent” to the generally required course, the act requires that the applicant has obtained “relevant” education, training, and experience in connection with military service.

### Ambulance Staffing Requirements

Generally, when an ambulance transports a sick, disabled, or injured individual, generally at least two emergency medical technicians (EMTs) or one EMT and one training permit holder must be present. **Prior law** generally required one of those EMTs to also generally be licensed at the same level of care as the ambulance service.

**The act** allows an ambulance engaged in non-emergent interfacility transport to be staffed with one EMT who is in the patient compartment during transport of the patient and one individual who has a certification in cardiopulmonary resuscitation, through a course approved by DHS.

In addition, the act prohibits DHS from requiring rural ambulance service providers<sup>11</sup> to stock an ambulance with certain equipment as a condition of upgrading an ambulance’s service level to the highest level of license of any practitioner staffing the ambulance.

Finally, the act prohibits ambulance service providers and EMS programs from prohibiting their employees or volunteers from being employed by or volunteering with another ambulance service provider.

---

<sup>11</sup> In this context, a “rural ambulance service provider” is an ambulance service provider for which the population of the largest single municipality in the ambulance service provider’s service area is less than 10,000.

## Grants for Providing Transportation for Medical Care

**Prior law** authorized grants for local units of government for providing transportation for medical care. **The act** repeals the authority for those grants.

## Local Input for Stewardship Projects

The Warren Knowles-Gaylord Nelson Stewardship Program (“stewardship program”) authorizes state borrowing for state land acquisition and certain other purposes relating to preserving wildlife habitat and expanding opportunities for outdoor recreation. Certain stewardship projects are subject to approval by JCF under a 14-day passive review procedure. **Prior law**, retained by the act for land acquisition projects located south of Highway 8, requires the Department of Natural Resources (DNR) to take resolutions passed by affected local units of government into consideration before approving the obligation of stewardship funds for land acquisition.

For proposed land acquisition projects and activities located north of Highway 8, **the act** prohibits DNR from approving the obligation of funds, or requesting approval of such obligation from JCF, unless every county and municipality in which the land is located adopts a resolution approving the project or activity by a majority vote of its governing body.

**Effective date:** The act generally takes effect on June 22, 2024, with the following exceptions:

- Certain provisions relating to the administration and auditing of existing City of Milwaukee and Milwaukee County retirement systems, and the imposition of new sales and use taxes in the City of Milwaukee and Milwaukee County take effect on the January 1 of the year following the year that the city or county passes an ordinance to impose a sales and use tax under the bill.
- Certain provisions relating to ambulance staffing and EMS requirements take effect on January 1, 2024.
- A number of other provisions take effect on July 1, 2024.

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

AH:jal

# 2023 Wisconsin Act 12 Information

The Wisconsin Department of Revenue (DOR) is providing the following overview of [2023 Wisconsin Act 12](#), which contains significant statewide changes. We will continue to provide guidance throughout this process, whether it be through emails, webinars, presentations, common questions, or another means.

1. Exempts personal property from taxation and creates additional personal property aid payment
2. Changes shared revenue programs
3. Establishes new levy limit calculations for municipalities with Tax Incremental Districts (TIDs)
4. Amends maintenance of effort laws requiring consistent local funding of law enforcement, fire and emergency medical services and creates new reporting requirement
5. Creates innovation grants for counties and municipalities
6. Other local government changes including Tax Incremental Finance and a new DOR report with local government financial information

---

## 1. Personal Property Exemption

---

**Effective date** – January 1, 2024

**Affected chapters** – 26, 33, 60, 66, 70, 71, 73, 76, 77, 78, 79, 706, 815, 978

### Summary of changes

**a. Exempts personal property from taxation beginning with assessments as of January 1, 2024**

- Locally assessed personal property under Ch. 70
- State assessed manufacturing personal property under Ch. 70
- State assessed rail personal property under Ch. 76

**b. Maintains personal property assessment and taxation laws for:**

- Completion of the 2023 personal property tax collections during 2024
- Correction of 2023 personal property errors on the 2024 assessment roll
- Assessment of omitted personal property from the 2022 and 2023 on the 2024 assessment roll, or omitted from 2023 on the 2025 assessment roll

**c. Adjusting TID personal property base values** – establishes a process for municipalities to request DOR adjust the base values of Tax Incremental Districts (TIDs) to account for the exemption of personal property

**d. Manufacturing income credit** – provides a process for manufacturing establishments that do not own real property in this state to continue claiming the manufacturing income tax credit

**e. Moves the airline hub exemption** – from Ch. 70 to Ch. 76

**f. Aid payments** – creates aid payments to taxing jurisdictions for the loss of personal property tax revenue beginning in 2025

### Questions on these topics, contact:

- Property assessment – [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)
- Manufacturing income tax credit – [DORFranchise@wisconsin.gov](mailto:DORFranchise@wisconsin.gov)
- Manufacturing property assessment – the [district office](#) where the property is located
- Airlines, railroads, telecommunications and utilities – [utility@wisconsin.gov](mailto:utility@wisconsin.gov)
- Aid payments, local government finance – [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)
- Tax incremental finance – [tif@wisconsin.gov](mailto:tif@wisconsin.gov)

---

## 2. Shared Revenue Programs

---

### Effective dates

- June 22, 2023 (day after publication) – section 217m
- July 1, 2024 – sections 9, 10, 16, 77, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 213, 215, 216, 217
- June 30, 2026 – sections 211, 212

**Affected chapters** – 25, 49, 70, 79

### Summary of changes

#### a. Local government fund

- **Creates fund accounts**
  - County and municipal aid
  - Expenditure restraint
  - Exempt computer aid
  - Personal property aid
  - New! Repeal of personal property taxes
  - Video service provider fee
  - Municipal services
  - New! Supplemental County and Municipal Aid
  - New! Innovation Grants
  - Community youth and family aids

#### b. County and municipal aid

- **2024** – counties and municipalities receive an aid payment equal to the 2012 payment, plus supplemental CMA payment
- **2025 and after** – the aid payment is the amount credited to the county and municipal aid account of the local government fund multiplied by the proportion of the total of county and municipal aid payments that the county or municipality received in 2024. Payments are increased for fallen protective service officer (law, fire and EMS) insurance payments reported to DOR under 66.0137(5)(d).

#### c. Supplemental CMA

- **Used only for** – law enforcement, fire protection, emergency medical services, emergency response communications, public works, courts, transportation
- **2024 – determined for:**
  - Counties
  - Municipalities with a population less than 5,000
  - Municipalities with a population between 5,000 and 30,000
  - Municipalities with a population between 30,000 and 110,000
  - Additional payment for municipalities with a population between 30,000 and 50,000
  - Municipalities with a population over 110,000
- **2025 and after** – proportion of the total payments from the supplemental county and municipal aid account under 25.491(9) that the county or municipality received in 2024 multiplied by the amount for the year in the supplemental county and municipal aid account under 25.491(9)

#### d. Expenditure restraint

- **New exclusions from determining eligibility** – includes expenditures related to:
  - State or federal grants for law enforcement, fire protection, emergency medical services
  - Sales tax revenues under 77.701
  - Innovation grant payments under 79.038
- **Aid payment** – received in 2025 will equal the aid payment received in 2024
- **Expenditure Restraint Report** – does need to be filed in 2024 to capture new budget amount, which includes supplemental CMA payment



#### e. Other provisions

- **Repeals payments** – to local governments for medical care transportation services
- **County and municipal payments** – are reduced by 15% when failing to maintain a level of law enforcement under, fire protection and emergency medical service under 62.90(5)(a), specified levels of law enforcement and fire protection under 62.90(5)(bm), maintenance of effort under 66.0608(2m)

Questions – contact [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

---

### 3. Levy Limits

---

#### Effective dates

- June 22, 2023 (day after publication) – sections 52m, 52s, 53d, 53h, 53p, 53t, 65m, 66m
- July 1, 2024 – sections 18m, 52, 52g, 53b, 53c

Affected chapters – 59, 66

#### Summary of changes

##### a. Transfer of service

- **Levy limit adjustment** – applies only if the county and transferee governmental unit file a notice of service transfer with DOR

##### b. Tax Increment District (TID) growth as a factor in annual levy increases

- **TID new construction for levy limits** – beginning with TIDs created in 2025, municipalities may use up to 90% of new construction within a TID for determining the levy increase
- **TID termination for levy limits** – beginning with TIDs created in 2025, allows a one-time levy adjustment equal to 10% of the newly-created value within the TID; the adjustment may be increased to 25% if the TID closes prior to 75% of its anticipated life
- **For TIDS created after December 31, 2024** – the joint review board must establish the year the TID is expected to terminate

Questions – contact [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

---

### 4. Maintenance of Effort

---

Effective date – July 1, 2024

Affected chapter – 66

#### Summary of changes

- ##### a. New reporting requirement
- political subdivisions to certify to DOR that the political subdivision is maintaining a level of law enforcement and fire and emergency medical services that is at least equivalent to the previous year. Aid is reduced by 15%, in the following year, if a political subdivision does not satisfy the requirement.
- ##### b. More details to follow

Questions – contact [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

---

### 5. Innovation Grants for Counties and Municipalities

---

Effective date – July 1, 2024

Affected chapter – 79

#### Summary of changes

Counties and municipalities may apply to DOR for innovation grants to implement innovation plans. Innovation grants are awarded to counties and municipalities that submit an innovation plan to transfer certain services to a county,

municipality, nonprofit organization, or private entity. A plan must project savings of at least 10% of the cost to provide the service for approval.

- a. **Eligible services** – public safety, fire protection, emergency services, courts, jails, training, communications, information technology, administration, public works, economic development, tourism, public health, housing, planning, zoning, parks and recreation
- b. **A county or municipality must enter into an agreement or contract to transfer services that contains:**
  - Services or duties to be transferred
  - Transfer those services or duties for a minimum period that is at least twice the length of the period described in par. (d) 1. that remains on the date that the application is submitted
  - Cost of performing those services or duties in the year immediately preceding the transfer
  - Cost of performing those services or duties for the entire term of the agreement or contract
- c. **Grant payments** – may be made beginning in the fiscal year after DOR promulgates rules to administer the program and the two following fiscal years
- d. **DOR must annually submit a report** – to the Joint Committee on Finance concerning all grants awarded and must audit 10% of the grants awarded
- e. **Innovation planning grant** – municipalities with a population of 5,000 or less may apply for a separate innovation planning grant, not exceeding \$100,000, to use only for staffing and consultant expenses for planning the transfer of local government services
- f. **DOR may distribute** – a total of \$300,000,000
- g. **No county or municipality** – may receive more than \$10,000,000 per year
- h. **Cost savings**
  - Counties and municipalities are required to certify to DOR that half of the projected savings will be realized no later than 24 months after receiving the first grant distribution
  - Counties and municipalities are required to certify to DOR that the full projected savings will be realized no later than 36 months after receiving the first grant distribution
  - Payments are withheld when the county or municipality fails to realize the projected cost savings
- i. **More details to follow**

Questions – contact [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

---

## 6. Other Changes to Local Government Laws

---

### Effective dates

- January 1 of the year following the year that an ordinance is adopted under sec. 77.70 (2) (a) or 77.701 (1); secs. 2, 6, 15f, 15m, 19, 20, 21, 42, 43, 44, 219n, 219p
- July 1, 2024 – sections 32, 33, 215
- First applies to a vacancy on the board of fire and police commissioners that occurs on the effective date of this subsection, except that if the board has a member with professional law enforcement experience and a member with professional firefighting experience: sections 37 and 37m
- First applies to the vacancies created by the expiration of the terms of those members or a vacancy created by the death, resignation, or removal of those members: section 37 and 37m
- June 22, 2023 (day after publication) – sections 3, 4, 5, 22, 34, 35, 36, 38, 39, 40, 41, 45, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189

### Summary of changes

- a. **Tax Incremental Finance**
  - **TID Annual Report**
    - **Statute amended** – 66.1105(6m)(c)(8.)

- **Summary** – changes a reporting requirement on the Tax Incremental District (TID) Annual Report. The report must contain the value of new construction and the value of improvements removed as compared to prior law providing for a net amount.
  - **Effective date** – June 22, 2023 (day after publication)
  - **Questions** – contact [tif@wisconsin.gov](mailto:tif@wisconsin.gov)
- **TID section exception**
  - **Statute amended** – sec. 66.1105(2)(f)2.e., Wis. Stats.
  - **Summary** – adds a TID project cost exception for a rail fixed guideway transportation system route traversing Clybourn Street and Michigan Street, referred to as the "Lakefront Line."
  - **Effective date** – first applies to a TID in existence on June 22, 2023 (day after publication)
  - **Questions** – contact [tif@wisconsin.gov](mailto:tif@wisconsin.gov)
- b. New DOR Report – Local Government Financial Information**
  - **Statute created** – sec. 73.03 (77), Wis. Stats.
  - **Summary** – DOR must annually create and maintain a web page with comparative local government spending information received from the Municipal Finance Report (MFR) under sec. 73.10, Wis. Stats.
  - **Effective date** – July 1, 2024
  - **Questions** – contact [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)
- c. Projects funded by Warren Knowles-Gaylord Nelson Stewardship 2000 Program**
  - **Statute amended** – 23.0917(5t)(intro.), 23.0917(5t)(b)
  - **Summary** – current law provides that each municipality and each county may adopt a resolution supporting or opposing the proposed acquisition of land funded under the stewardship program. If DNR receives a copy of a resolution within 30 days after notifying the municipality or county, DNR must take the resolution into consideration before approving or denying the land acquisition. Act 12 expands these resolutions to apply to any stewardship program project or activity, but limits the application to a project or activity on land north of USH 8. Act 12 prohibits DNR from obligating stewardship money and from submitting a project or activity to Joint Finance Committee for passive review, if required, unless every municipality and county in which a portion of the land on which the project will occur is located adopts a resolution supporting the project by a majority vote.
  - **Effective date** – June 22, 2023 (day after publication)
- d. Local regulation of non-metallic quarries**
  - **Statute created** – 66.0441, 101.02(7Y)
  - **Summary** – limits the ability of a political subdivision to place limits or conditions on the operation of quarries from which nonmetallic materials that are used primarily in the construction or repair of public transportation facilities, public infrastructure, or private construction or transportation projects are extracted
  - **Effective date** – June 22, 2023 (day after publication)
- e. Advisory referenda**
  - **Statute amended or created** – 59.52(25), 66.0144
  - **Summary** – counties and municipalities may conduct advisory referenda for specific purposes – local shared revenue agreements, cooperative boundary agreements, certain cable and telecommunication operations
  - **Effective date** – June 22, 2023 (day after publication)
- f. Local health officer**
  - **Statute amended** – 252.03(2j)
  - **Summary** – prohibits a local health officer from issuing a mandate to close a business to control an outbreak for longer than 30 days unless the governing body of the governmental unit in which the order is intended to apply approves an extension. No approved extension may be longer than 30 days.
  - **Effective date** – June 22, 2023 (day after publication)
- g. No preference in hiring**
  - **Statute created** – 66.0145

- **Summary** – prohibits local governments from discriminating against or providing a preference in hiring or contracting based on race, color, ancestry, national origin, or sexual orientation (unless as required to receive federal aid)
  - **Effective date** – June 22, 2023 (day after publication)
- h. Emergency medical responder certification requirements**
- **Statute amended** – 256.15(1)(ij), 256.15(4)(a)4., 256.15(4m)(d), 256.15(8)(b)3., 256.15(8)(bm), 256.15(8)(fm), 256.15(10m), 256.35(3s)(bm)5.
  - **Summary** – revisions to EMS licensing, local governments are not able to prohibit police, fire or EMS employees from being employed by or volunteering for another jurisdiction at the same time
  - **Effective dates**
    - Sections 226, 227, 228, 229, 230, 231, 232 – first day of the seventh month beginning after publication
    - Section 233 – July 1, 2024
- i. Milwaukee sales tax, retirement system, police, fire**
- **Affected chapters** – 13, 40, 59, 62, 77, 79, 111
  - **Summary**
    - **Sales tax** – allows City to establish a 2% local sales tax with a 2/3 Common Council vote. Allows County to establish a 0.4% sales tax with a 2/3 County Board vote. Sales tax expires when existing pension system liability is fully funded or after 30 years. City must use sales tax revenue above fund pension obligations to increase or maintain police and fire staffing.
    - **Retirement system** – if the city or county imposes the taxes, new employees are enrolled in the Wisconsin Retirement System. Closes the retirement system of the City of Milwaukee and the Milwaukee County to new employees.
    - **Police and fire** – several changes for the fire and police commission (FPC) of a first-class city
  - **Effective dates**
    - January 1 of the year following the year that an ordinance is adopted under s. 77.70 (2) (a) or 77.701 (1): sections 2, 6, 15f, 15m, 19, 20, 21, 42, 43, 44, 219n, 219p
    - July 1, 2024 – sections 32, 33, 215
    - First applies to a vacancy on the board of fire and police commissioners that occurs on the effective date of this subsection, except that if the board has a member with professional law enforcement experience and a member with professional firefighting experience: sections 37 and 37m
    - First applies to the vacancies created by the expiration of the terms of those members or a vacancy created by the death, resignation, or removal of those members: section 37 and 37m
    - June 22, 2023 (day after publication) – sections 3, 4, 5, 22, 34, 35, 36, 38, 39, 40, 41, 45, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189

**Estimate: WI-7560**

2/8/2024

Conclusion of inspection deficiencies

**Neosho Fire Department**

timchapman03@gmail.com



**Fire Service, Inc. - Lake Mills**

105 S Industrial Dr  
 Lake Mills, WI 53551  
 gwellach@fireserviceinc.com  
 920-945-0166

**Purchase Order**

Unit: 3161 (13633) VIN: 4ENBAAA89R1003633 1994 Emergency One Truck Current Usage: 60,000 Miles

Description	Quantity	Rate	Amount
<b>Replace rear S-Cam bushings, Cams, and slack adjusters. OOS issue</b>			\$1,860.00
slack adjuster, 6.5" center to center***			\$300.00
S-Cam 16" in length, clockwise rotation***			\$100.00
S-Cam 16" in length, counter-clockwise rotation***			\$100.00
S-Cam bushing kit, heavy duty bronze***			\$70.35
seal, wheel hub			\$120.00
		<b>Subtotal</b>	\$2,550.35
<b>Drive axle leaf springs are weak, rust jacking and the front mounts are worn OOS</b>			\$2,170.00
<b>Replace rear suspension, springs, hangers, and hardware.</b>			
REAR IHC LEAF SPRING			\$1,709.43
REAR 4 LEAF OL SPRING			\$365.37
U-bolt			\$176.85
3/4 U-BOLT WASHER			\$19.47
3/4 DEEP NUT			\$22.96
HANGER			\$428.20
327-212, SPRING PIN			\$72.96
M4990 REBOUND PIN			\$41.01
		<b>Subtotal</b>	\$5,006.25
<b>Pump failed dry vacuum test, replace or rebuild valves as necessary. Three 2.5" valves and the 4" large diameter discharge valve.</b>			\$1,550.00
Valve, Body 3-3.5" AKR (8830)			\$632.32
Valve, Sub-Body 2.5" (AKR-8825)			\$1,059.06
		<b>Subtotal</b>	\$3,241.38

Description	Quantity	Rate	Amount
<b>Brake valves have corroded their mounts off and are hanging by the hoses and zip ties. OOS</b>			\$930.00
valve, brake, quick release (QR-1)			\$0.00
		<b>Subtotal</b>	\$930.00
<b>The rear air tank is rusted (OOS) and will need to be replaced and the other two tanks will require rust mitigation to prevent further rust damage.</b>			\$1,240.00
<b>Replace all air tanks, straps, and fittings.</b>			
AIR TANK ASSEMBLY FRONT 4X2 TLT TUBE			\$1,128.32
BRACKET AIR TANK			\$390.29
AIR TANK ASSEMBLY WET TLT TUBE			\$1,129.87
		<b>Subtotal</b>	\$3,888.48
<b>Heater fan resistors have melted the wiring and will need to be replaced and the wiring replaced.</b>			\$930.00
resistor, fan			\$334.20
		<b>Subtotal</b>	\$1,264.20
<b>Auxiliary engine cooler has froze and has swollen</b>			\$465.00
COOLER AUXILIARY 2.25 DIAMETER SHORT DDC V			\$543.97
		<b>Subtotal</b>	\$1,008.97
<b>Exhaust broke at tailpipe and a broke mount on the downpipe under the cab OOS1</b>			\$930.00
Exhaust pipe and parts			\$567.00
		<b>Subtotal</b>	\$1,497.00
<b>Rear end service due to age of fluid</b>			\$232.50
75w90			\$0.00
		<b>Subtotal</b>	\$232.50
<b>Auto-lube service needed due to unknown time of last change and possible auto-lube rebuild</b>			\$465.00
400#75W90 Syn Gear Lube Non Eaton Appr SPO			\$63.01
Kit, Auto Lube (Large)			\$255.15
		<b>Subtotal</b>	\$783.16

Description	Quantity	Rate	Amount
<b>Engine oil leak from front/left of engine - Possibly from supercharger (Diag)</b>			\$465.00
<b>Degrease and steam clean engine, test run and locate and identify leaks for repair</b>			
		<b>Subtotal</b>	\$465.00
<b>Air system service required</b>			\$465.00
Cartridge, Air Dryer AD-9			\$76.57
Air compressor air filter***			\$50.00
Kit, Purge Valve AD-9			\$76.38
		<b>Subtotal</b>	\$667.95
<b>FSI - FRAME RUST MITIGATION.: REMOVE ALL LOOSE RUST</b>			
<b>NEEDLE SCALE AND AIR HAMMER TO REMOVE RUST</b>			
<b>POWER WASH</b>			
<b>APPLY SALT NEUTRALIZER</b>			
<b>APPLY RUST CONVERTER</b>			
<b>APPLY POR 15 TO HEAVY RUST AREAS</b>			
<b>APPLY FLUID FILM TO ENTIRE FRAME AND CHASSIS UNDERSIDE</b>			
		<b>Parts &amp; Labor</b>	\$7,530.82
<b>Steering joints loose recommend replacing all steering components due to the Lower tie rod end has one loose end the other is missing the boot (OOS). Drag link has play and the steer cylinder joints have play.</b>			\$620.00
TIE ROD ASSEMBLY A13102 RL(B.O)***			\$1,700.00
DRAGLINK ASSEMBLY 37 VERTICAL STEERING (B.O)			\$2,118.77
CYLINDER HYDRAULIC 2 BORE 14.8 STROKE (3 in Stock )			\$2,732.57
		<b>Subtotal</b>	\$7,171.34
<b>MISC FREIGHT</b>			\$0.05
FREIGHT CHARGES ESTIMATE			\$756.00
		<b>Subtotal</b>	\$756.05

Description	Quantity	Rate	Amount
<b>FSI - A-SERVICE ENGINE/PUMPER: A-Service inspection</b>			
Engine oil and filter change			
Change fuel filters			
Change coolant filter			
Oil Sample			
Lube Chassis			
Check all fluids			
Check air filter			
Wheel off brake inspection			
Check tires (pressure,wear, & Date)			
Pump Inspection			
Pump Trans fluid change			
Dry Vac Test			

<b>Parts &amp; Labor</b>	\$1,200.00
<b>Shop Supplies</b>	\$771.90
<b>Labor</b>	\$20,497.55
<b>Parts</b>	\$17,695.90
<b>Subtotal</b>	\$38,965.35
<b>Exempt</b>	\$0.00
(0% of \$17,911.98)	
<b>Total</b>	<b>\$38,965.35</b>

\*: Core charges not included in total. You will be charged for any core that is not in returnable condition. This charge may be applied on a separate invoice.  
**The details and the estimate for the repairs provided above are based on our first inspection and do not constitute a guarantee that no further work or parts will be required. The estimate is not a guarantee of the final price of the repairs. The total bill of work and final price will be as per the details available on completion of the repairs. Other terms and conditions as applicable. If you authorize us to perform the above repairs, either verbally or in writing, you agree to pay in full for the work performed and parts required.**

Customer Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_



## **Capital business plan 5 year.**

### **EMS:**

EMS vests: 5 Large, 2 medium, 2 XL

5.11 Jackets high visibility for winter \$270-300 without embroidery

EMS office desk (I can get a quote from our furniture people) (JK)

iPad for EMS calls

New gear lockers or hangers

EMS Helmets for Extrications? (JK)

EMS Gloves for Extrications? (JK) \$55 Hex armor

Lucas Device (JK) \$20,000

Trainer AED or Trainer for the Life Pak (JK) \$1,100-1,500

CPR / Airway Mannequin (JK)

Simulation manikin \$4,500

### **Fire:**

Radio straps for every firefighter Perfect Fit Leather Firefighter Radio Strap and Holder Bundle - Radio Holster -Strap- Sway Strap Cord Keepers, for Motorola 6000 and 8000 series (nationaldutysupply.com) \$74.99, Amazon \$87.99

Every member with current up to date turnout gear

Helmet flashlights (\$75-110)

New structure firefighter boots

Ensure all structure/extrication gloves are in proper condition \$55.

New gear lockers

Just one option I found: [https://www.uline.com/Product/Detail/H-6893R/Lockers-and-Equipment/Open-Gear-Locker-1-Wide-Unassembled-24-Wide-18-Deep-Red?pricode=WB6777&utm\\_source=Bing&utm\\_medium=pla&utm\\_term=H-](https://www.uline.com/Product/Detail/H-6893R/Lockers-and-Equipment/Open-Gear-Locker-1-Wide-Unassembled-24-Wide-18-Deep-Red?pricode=WB6777&utm_source=Bing&utm_medium=pla&utm_term=H-)

6893R&utm\_campaign=Shelving%2Band%2BStorage&utm\_source=Bing&utm\_medium=pla&utm\_term=H-

6893R&utm\_campaign=Shelving%2Band%2BStorage&msclkid=a0699dfe562f16bc095cfbe37fac4cde (JK)

Another Option I found:

<https://www.firestationfurniture.com/collections/lockers-storage/products/invincible-single-tier-metal-locker?variant=41517201064120> (JK)

Proper high visibility vests for all firefighters \$50

Leather helmet chin straps (help improve mask ups) Leather Fire Helmet Chin Strap 3 Pack by Fully Involved Leatherworks \$78 for 3 pack.

Combat/sniper fire hose 1 ½, 2 inch, 2 ½.

Natural gas sniffer (SENSI)

Battery extrication tools (Hurst) start with spreader, then cutter, then ram

Chain Saw

Roof saw

Battery rotary saw (Milwaukee)

NY hook 4, 8, 10

5-10 helmet cameras, 2-3 truck cameras (insurance reasons also training tool)

### **Overall Department things:**

Three new overhead door openers w/ sensors

Station lines in the bay

Two training dummies (250 lbs., 100 lbs.)

Motion sensors for lights w/ manual override switch

New parking lines front apron

Redo parking lot, parking lot lines.

Station door locks - Emailed Quote to Tim / Al 3/11/2024 (JK)

Station door on the NE side of station. - Emailed Quote to Tim / Al 3/11/2024 (JK)

Gravel behind the station, spread out/grade - Could Look at Recycled Asphalt as a less expensive option than new asphalt and less messy than gravel (JK)

Cap floors drain under sink in the bay

Change the single sink by the utility room to double wide.

<https://www.menards.com/main/plumbing/utility-sinks-accessories/mustee-reg-utilatub-reg-40w-x-24d-white-polypropylene-floor-mount-laundry-utility-sink-with-faucet/28cf/p-1444429936554-c-9447.htm?exp=false> (JK)

Reverse osmosis system (eliminate hard water spots) Water Softener should do the same at less cost. (JK) Menards has these for \$450 to \$600.00.

2 sided Illuminated / Electronic / LED sign / message board for the front of the station (JK)

Decent Generator (could be a portable with manual transfer switch and small panel that can power door operators, radios, and the lighting. (JK)

Emergency Lighting Fixtures in critical areas to give some illumination until the generator can be set up and running. (JK)

In lieu of the above manual generator and emergency lighting, a natural gas generator for the whole building. That I assume would be a village expense, so not likely. Could this be a grant thing? Life safety issue and could use the station as a shelter in the event of a natural disaster (JK)

Stihl chainsaw

Radio straps

Leather helmet straps

Helmet flashlights.

High visibility vests (8 for engine) (2 for tender)

## 5.11 Jackets for EMS

Extra shirts to have on hand for new members or if members wish to buy them.

NY hooks, other hand tools

Fire hose 1.5", 2.5", 5" LDH (Mercedes, key hose "big 10") get the hen turbo back pressure fitting.  
Helps with crappier hose.

New structure firefighting boots

Extrication tools Battery (spreader, cutter, rams)

**By-Laws  
Of the  
Neosho Volunteer Fire Department**

**PREAMBLE**

WHEREAS,

In all regulated associations certain laws are necessary for the maintenance of order; We, the members of the Neosho Volunteer Fire Department of the Village of Neosho, Dodge County, Wisconsin, for the purpose of efficient organization, dispatch of business, and for the prosperity and welfare of the Department, agree to be governed and abide by the following By-Laws.

**ARTICLE I**

This Association shall, from this day forward, be known as the Neosho Volunteer Fire Department of the Village of Neosho, Dodge County, Wisconsin, and shall operate in accordance with all village, county, and state codes and ordinances in effect or which shall be enacted governing said department.

**ARTICLE II**

**Membership**

The department shall maintain a minimum membership as required per Wisconsin statutes.

**Section 1: Eligibility**

Eligibility of members is as follows:

Any person eighteen (18) years of age or older, residing or working in the Fire District of Neosho, or within two (2) miles of the Fire District for the Village of Neosho. Any person eighteen (18) years of age or older, residing or working in the Fire District of Neosho, or within eight (8) miles of the Neosho Fire Station. Members residing further than 8 miles need a majority vote by the executive board for approval.

Eligible candidates must possess a valid Wisconsin driver's license, if the applicant is to operate the Fire Department vehicles.

Members must attend at least 6 monthly meetings and 6 monthly drills per calendar year.

With notice to the respective chief, absences may be excused.

Members must be a part of at least one committee and attend at least 75% of the meetings for the committee.

With notice to the leading committee member, absences may be excused.

All members must have an active I Am Responding account they can access to receive department communications and calls.

## **Section 2: New Members**

New members are to be admitted to the department as follows:

Applicants must submit an application to the Secretary - Treasurer of the Department before any monthly meeting. Applicants will undergo Wisconsin Department of Justice background investigation. If a felony conviction is found, the applicant will be approved on a case-by-case basis per membership's discretion. Applicants will be given the chance to explain their circumstances to the membership. In addition, strong consideration should be given to disqualify applicants who have misdemeanor convictions for theft, child abuse, abuse of elderly, sexual assault, battery or any other criminal conviction that the department believes would make the applicant unfit to serve the department. Applicant's request for membership shall be read at any regular monthly meeting following the signed application being received, and shall be voted on, for or against admittance at the next monthly meeting following the reading of the application.

Applicants shall become a member only after a 2/3 written vote of the members of the department, present at a regular meeting. Verbal vote must be unanimous. If not unanimous a ballot vote must take place.

Applicants can be voted on pending background check approval to eliminate waiting an extra month for approval.

## **Section 3: Membership Status**

Active: Active members shall fall under one of three categories and will follow the rules and regulations set forth in each category.

1. Active Fire: Active fire members will follow the rules and regulations set forth by the Fire Chief to maintain an organized and functional department.
2. Active Fire-Rescue: Active Fire-Rescue members will follow the rules and regulations set forth by the Fire Chief and the Chief of EMS to maintain an organized and functional department.
3. Active Rescue: Active Rescue members will follow the rules and regulations set forth by the Fire Chief and the Chief of EMS to maintain an organized and functional Department.
4. Associate Member: Associate Members will follow rules and regulations set forth by the Fire Chief and Chief of EMS to maintain an organized and functional department. Associate members

will need to join at least one committee and attend one department meeting per quarter to maintain voting rights.

Honorary: Honorary Members shall fall under this category and follow the rules and regulations of this category.

1. Members attaining the age of sixty (60) years of age or attaining 20 years of service have the right to be an honorary member.
2. This member has the right to waive their Honorary membership and return active with the acceptance of the Board of Directors.
3. The Board of Directors shall review any waiving of Honorary membership on a yearly basis and brought to the attention of the Membership at the annual meeting.

Non-Active: Non-Active Members shall fall under this category and follow the rules and regulations set forth in this category.

1. Members wishing to be Non-Active will need to request approval from the Board of Directors.
2. Non-Active Member status shall be reviewed on a yearly basis by the Board of Directors and brought to the attention of the membership at the annual meeting.

Leave of Absence

Upon written notice to the respective chief.

Fire/EMS Cadet:

Per EMS or Fire Chief discretion.

The membership status of all members is subject to the ongoing review of the Board of Directors.

### **ARTICLE III**

Section 1: Expulsion

Any member may be expelled or suspended by a majority vote at a regular monthly meeting if such action has been proposed at a previous meeting.

Section 2:

Any member demoted or expelled shall have a right to appeal to the Board of Directors. Any extenuating circumstances shall be made known to the Board of Directors, and they shall make their recommendation known to the Membership.

#### ARTICLE IV

##### Section 1: Dues

The dues of the Neosho Volunteer Fire Department shall be one dollar (\$1.00) per year, per member. The dues can be raised by the Board of Directors and will be paid to the Secretary - Treasurer before that person may cast their vote. Non-payment of dues constitutes just cause for expulsion by a majority vote of the Fire Department Members. Dues must be paid on or before the April Regular Monthly Meeting.

##### Section 2:

Upon payment of dues, each member shall be issued a Membership card that must be signed by the Secretary - Treasurer. Honorary Members are exempt from the payment of dues.

#### ARTICLE V

##### Section 1: Order of Business

The order of business at all meetings of the members shall be as follows: 1) Call the Meeting to Order; 2) Recite the Pledge of Allegiance; 3) Reading of Minutes; 4) Notice of New Members; 5) Presentation of Bills; 6) Treasurer's Report; 7) Report of Committees; 8) Old or Unfinished Business; 9) New Business; 10) Good and Welfare; 11) EMS Report; 12) Fire Report; 13) Adjournment.

The Neosho Volunteer Fire Department shall hold all regular, special and annual meetings at such place as designated by the Chief, and shall abide by Robert's Rules of Order at such meetings.

##### Section 2: Quorum

Nine (9) Members convened according to these By-Laws shall constitute a quorum for the transaction of business, but if at any meeting there shall be less than a quorum present, a majority of those present may call the meeting to order and adjourn the meeting. No business shall be conducted at that meeting. Said meeting may be rescheduled. The Secretary - Treasurer shall notify all members through I Am Responding or other means of the rescheduled meeting, at least two (2) days in advance of the rescheduled meeting.

##### Section 3: Organization



The Chief shall call the members to order and shall act as Chairman of such meeting. In the absence of The Chief, the next present member in the chain of command shall act as Chairman of such meeting. The Secretary - Treasurer shall act as the Secretary of all meetings. In the absence of the Secretary, the presiding official shall appoint another member to act as Secretary of that meeting.

#### Section 4:

Meetings of the Neosho Volunteer Fire Department shall fall under one of five (5) of the following categories.

**Committee Meetings:** All Committee Meetings shall be held as specified in the Fire Department By-Laws.

**Regular Meetings:** All Regular Meetings of the Neosho Volunteer Fire Department shall be held on the second Tuesday at 7:30 pm each month, unless a holiday should occur on that date. Then it shall be held on the third Tuesday of the month.

**Annual Meetings:** The Annual Meeting shall be held on the second Tuesday of December at 7:00 pm with the Regular Meeting to follow.

**Special Meetings:** Special Meetings of the Neosho Volunteer Fire Department may be called by the Chief or the Board of Directors whenever it is deemed expedient. The objective of the meeting must be stated in the call and no other business may be transacted. The Secretary – Treasurer shall notify all members through I Am Responding or other means of all special meetings of the department at least two (2) days in advance of such meetings.

**Board of Directors Meeting:** The Board of Directors Meeting of the Neosho Volunteer Fire Department shall be held quarterly. Extra meetings may be called at any time by the Chief or the Board of Directors. The Secretary – Treasurer shall notify all members through I Am Responding or other means of all special meetings of the department at least two (2) days in advance of such meetings.

## **ARTICLE VI**

### Elections

All Positions on the ballot shall be filled by a written application or shall be nominated off the floor at the November Regular Meeting and election of officers shall be held at the Annual Meeting.

#### Section 1: General Officers

The Officers of the Neosho Volunteer Fire Department shall be: Chief, 1st Assistant Chief, 2nd Assistant Chief, and EMS Chief and Assistant EMS Chief. Said Officers shall hold office for a term of three (3) years, or until their successors are elected and approved by the Village Board.

## Section 2: Sergeant-at-arms

The Sergeant-at-arms shall be elected for a term of one (1) year or until a qualified successor is elected.

## Section 3: Secretary-Treasurer

The Secretary-Treasurer shall be elected for a term of one (1) year or until a qualified successor is elected.

## Section 4: Trustees

There shall be three (3) Trustees, one position shall be elected per year for a term of three (3) years or until a qualified successor is elected.

## Section 5: Board of Directors

The Board of Directors shall consist of: the Chief, 1st Assistant Chief, 2nd Assistant Chief, Chief of EMS, Assistant Chief of EMS, Secretary - Treasurer, and Trustees.

# ARTICLE VII

## Duties

### Section 1: Chief of the Department

The duties of the Chief of the Department are as follows:

The Chief shall oversee that all apparatus, equipment, and hose is properly cleaned, dried, and ready for use at all times.

The Chief shall investigate and make every possible effort to determine the cause of each fire and decide if the State Fire Marshal is to be called.

The Chief shall appoint Captains, Lieutenants, and a Safety Officer to serve under him during his term of office and shall have the power to discharge or relieve them of all duties, as the Chief deems necessary.

The Chief shall act as chairman of a committee to determine what apparatus and equipment is required to fight fires efficiently along with the Board of directors, Captains, and Lieutenants to act as advisors.

The Chief may arrange for speakers, educational films on firefighting, and training of crews to operate trucks and equipment, and conduct a dry run-on mock firefighting.

The Chief shall adopt the existing or new set of Standard Operating Guidelines at the beginning of the term of office.

The Chief shall organize the department to create a smooth operating department.

The Chief may establish a set of Standing Rules to govern the participation of the membership.

The Chief shall decide all points of order that may arise, subject to an appeal or his /her decision by the members of the department, but on such an appeal a majority of all members present, and voting shall be necessary to reverse his/her decision.

The Chief or other appointed department official shall co-sign all checks with the Secretary – Treasurer.

The Chief shall appoint ballot clerks for the annual election.

### **Section 2: Assistant & Deputy Chiefs:**

The duties of the Assistant & Deputy Chiefs shall be to report to the Chief of the Department at all fires and shall assist the Chief in the discharge of duties and perform the duties of the Chief in the Chiefs absence.

### **Section 3: Captains:**

The duties of the Captains shall be to discharge all duties as set forth by the Chief and/or the Board of Directors.

### **Section 4: Lieutenants:**

The duties of the Lieutenants shall be to discharge all duties set forth by the Chief and/or the Board of Directors.

### **Section 5: Safety Officer:**

The Safety Officer shall be charged with the duty of scene safety.

### **Section 6: Secretary - Treasurer of the Fire Company:**

The duties of the Secretary - Treasurer of the Fire Company are as follows:

The Secretary-Treasurer shall preside at all meetings and keep the meeting minutes. The minutes shall be kept on the Neosho Volunteer Fire Departments computer.

The Secretary-Treasurer shall keep a register of all members and post a membership list on the bulletin board in the Fire Station.

The Secretary-Treasurer shall attend to the giving and serving of all notices of the department.

The Secretary-Treasurer shall handle all correspondence of the department and report the same.

The Secretary-Treasurer shall keep a correct and complete record of all proceedings of the department, including such as relating to the elections of its officers.

The Secretary-Treasurer shall keep an accurate account of the volunteer money received and discharged.

The Secretary-Treasurer shall have custody of all the volunteer funds and securities of the department. All transactions made are signed by the Secretary-Treasurer and co-signed by the Chief or other appointed Department official.

The Secretary-Treasurer shall maintain and present an accurate financial statement at each regular meeting and issue a complete fiscal year end statement of the volunteer funds.

The Secretary-Treasurer shall provide the Clerk-Treasurer of the Village of Neosho with an annual report of the volunteer money.

The Secretary-Treasurer shall assist the auditing committee on the day designated by the chairman of the auditing committee.

The Secretary-Treasurer shall perform such additional duties as may be prescribed from time to time by the Membership, the Board of Directors, or as may be prescribed by these By-Laws.

#### **Section 7: Sergeant-at-Arms:**

The Sergeant-at Arms shall have the power to evict any member as provided in these By-Laws and shall have the power to remove any person from any meeting upon orders from the Chairman.

#### **Section 8: Trustees:**

They shall act as the Auditing Committee. They shall act as members of the Board of Directors along with the Chief, 1st Assistant Chief, 2nd Assistant Chief, EMS Chief, Assistant EMS Chief, and Secretary - Treasurer. They shall act as the Sunshine Committee.

#### **Section 9: Board of Directors:**

The Board of Directors shall review and update as needed the By-Laws, Standard Operating Guidelines, and Standing Rules of the Neosho Volunteer Fire Department. Reviews and changes shall be made before the March Monthly Meeting and shall be presented at said meeting for review by the membership. The Board of Directors shall serve on all committees the Chief deems necessary.

### **ARTICLE XIII**

#### **Miscellaneous**

Miscellaneous rules and regulations are as follows.

No Parking shall be allowed in front of the Fire Station doors.

“NO PARKING” signs shall be erected to cover this restricted area.

Members, upon arrival at a fire or rescue scene, shall report to the Captain of their Company, or the Chief of the Department. If neither can be located, they should report to the Incident Commander.

All members shall assist in the work of the department, whether it is their assigned duty or not.

Prompt obedience must be given to all orders from officers and disputation cannot be allowed while engaged in department activities.

All reckless destruction of any property shall be avoided, and members must remember that it is their duty to protect all property.

Each member shall be held personally responsible for all department equipment in his/her possession.

The Neosho Volunteer Fire Department may cooperate and assist in the formation of an Auxiliary of the Neosho Volunteer Fire Department

#### **ARTICLE XIV**

##### **VOLUNTEER INVESTMENTS:**

Initially a minimum of seventy-five-thousand dollars (\$75,000) is to be maintained in the interest-bearing investments. Such interest gained and monies over the principal amount shall be used at the discretion of the Neosho Volunteer Fire Department members by majority vote at a regular meeting. In the event of dire need, a special meeting can be called to order, and principal funds can be withdrawn with a two-thirds majority vote of membership.

##### **AMENDING THE BY-LAWS AND CONSTITUTION:**

The By-Laws and Constitution shall be reviewed and updated as needed by the Board of Directors. Reviews and changes shall be made as the Board of Directors sees fit. Any proposed changes will be sent out to membership five (5) days prior to the monthly meeting for their review. Changes will be sent out electronically and printed copies will also be available at the fire station for member pick-up. Presentation of the changes, discussion, and voting will be conducted at the next regular meeting and can be voted in by a two-thirds majority vote of the members present. For members unable to attend said meeting or anyone with issues with said By-Laws and Constitution changes, they may address their issues in writing and submit them via USPS regular mail, email, text message or other electronic communication to the Chief and Assistant Chief no later than five (5) days after said meeting.

[SIGNATURE PAGE FOLLOWS]

VILLAGE OFFICIALS

Village President: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee: \_\_\_\_\_

Date: \_\_\_\_\_

FIRE DEPARTMENT OFFICIALS

Chief: \_\_\_\_\_

Date: \_\_\_\_\_

1st Assist Chief: \_\_\_\_\_

Date: \_\_\_\_\_

2nd Assist. Chief

of EMS: \_\_\_\_\_

Date: \_\_\_\_\_

Chief

Of EMS: \_\_\_\_\_

Date: \_\_\_\_\_

Assistant Chief

Of EMS: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee: \_\_\_\_\_

Date: \_\_\_\_\_

Trustee: \_\_\_\_\_

Date: \_\_\_\_\_