

# Maintenance of Effort (MOE) Report Instructions

## Who should complete the MOE Report?

All county and municipal clerks are required to submit this report to the Wisconsin Department of Revenue (DOR) by July 1, 2025 through [MyDORGov](#).

## Questions?

- View DOR's MOE [common questions](#)
- Review [66.0608\(2m\)](#), Wis. Stats.
- Contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

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## Section A: Law Enforcement

### Who should complete Section A?

- **Only a town, village, or city with a population of greater than 20,000 should complete this section**
- Person in charge of providing law enforcement service for the town, village, or city, (or for the town, village, or city under contract to provide this service) must first complete the [SL-306: MOE–Law Enforcement Certification](#) which will be attached in Section C of this report

### Section A line instructions

- Depending on your selections, you may see up to four questions in this section
- You will only see a subsequent question if you select "No"
- Use the prompts to provide the requested information to complete Section A and proceed to Section B

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## Section B: Fire and Emergency Medical Services

### Who should complete Section B?

- **All counties, cities, villages, and towns must complete this section**
- Persons in charge of providing fire and EMS services for the town, village, city, or county must complete and submit one or more of the following certifications to county or municipal clerk. The clerk attaches the certification form(s) in Section C of this report.
  - [SL-307: MOE–Combined Fire/EMS Certification](#) for MOE Report
  - [SL-308: MOE–Fire Services Certification](#) for MOE Report **and** [SL-309: MOE–EMS Certification](#) MOE Report

### Section B line instructions

- **Answer the question** – "If your municipality has separate fire and EMS, do you want to complete separate certifications for fire and EMS?"
  - If yes, complete the fire protective services (Fire) and emergency medical services (EMS) sections
  - If no, complete the combined Fire Protective and Emergency Medical Services section
- **"After answering the question** – the applicable sub-sections will appear. Use the prompts to complete Section B.

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## Section C: Attachments

Based on the reported items in Section A and Section B, you must attach the required certification documents in this section.

### Attachment details:

- Acceptable file types – PDF, TIF, JPG, BMP, DOCX, XLSX, DOC, XLS
- File names – cannot include special characters (ex: \$@&)

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## Section D: Preparer Information and Signature Statement

- After you submit the report, print and/or save a copy for your records with the confirmation number
- Do not mail or fax a copy to DOR