



# SCOTT KRUG

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TO: Assembly Committee on Ways and Means  
FROM: Representative Scott Krug  
RE: Testimony on Assembly Bill 308  
DATE: November 30, 2021

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Thank you Chairman Macco and committee members for hearing my testimony in support of Assembly Bill 308 (AB 308).

Wisconsin Rapids is privileged to host the Wisconsin State Firefighters Memorial. We've all seen the Wisconsin State Law Enforcement Memorial, on the Capitol Square at the corner of Pinckney and Mifflin Streets; the Wisconsin State Firefighters Memorial is located in Wisconsin Rapids. It is adjacent to Ben Hansen Park on the southwest side of Wisconsin Rapids; the location is right along the Wisconsin River just south of the bridge that is part of the East Riverview Expressway / State Highway 13.

The Firefighters Memorial is beautiful. It includes an honor wall listing the names of firefighters and EMS responders from across the state who have given their lives in the course of their duties. There is a walking path, statues, a small visitor center, and other features.

Unfortunately, every year approximately one hundred firefighters die in the line of duty in the United States. The Wisconsin State Firefighters Memorial is a handsome facility that honors the men and women who protect us every day with their service and with their lives.

The memorial is maintained by firefighter volunteers from all over Wisconsin. The Wisconsin Rapids Fire Department does some basic maintenance on the memorial and also ensures that flags are raised and lowered and that staff are on hand for whatever events or visitor assistance may be needed. The memorial benefits from the time and effort of firefighters and EMS staff who spend some part of their time tending to the memorial as well.

In addition to this support, there is a 501c3 nonprofit charity organization that has been created to create the memorial and assure its maintenance. This foundation is the entity that would receive the funding we are seeking in today's Assembly Bill 308.

***MORE***

AB 308 would create a permanent individual income tax checkoff on the Wisconsin income tax form, for the benefit of the Wisconsin Fire Fighters Memorial Association. Under current law Wisconsin taxpayers may donate to one of eight charitable checkoff funds on the income tax form. The designated donation (if one is made) either increases the payment due at the time the tax return is filed, or reduces the amount of any refund made.

The proceeds of this checkoff would support the construction, improvement, and maintenance of the fire fighters memorial. The bill requires that an amount equal to the total amount of designations received, less the total cost of administering the income tax checkoff procedure, be transferred to the association.

We did previously have a tax return checkoff for the Firefighters Memorial, which was begun in 2007. The check-off was in effect from 2007 until 2015. As DOR states in its fiscal note on AB 308, the checkoff generated an average of about \$27,600 per year for the memorial.

The checkoff was discontinued after 2015 because state law requires DOR to remove income tax checkoff from the tax form when the checkoff generates less than \$50,000 per year. AB 308 would set that part of the law aside for the Firefighters Memorial checkoff, making the designation permanent – which I think is entirely appropriate, given the subject of the memorial and the debt we all owe to our firefighters and EMS professionals.

There is a fiscal note on AB 308 which reports that Wisconsin Department of Revenue (DOR) anticipates spending \$2,270 in one-time costs to start the checkoff back up. DOR says that they can absorb these costs in their existing budget.

I sincerely hope that we can see our way towards putting in place this permanent and much-needed source of support for our Wisconsin State Firefighters Memorial. I know that representatives of the Memorial and its management will be submitting material in support of AB 308 and making the case that this bill is needed.

Thank you for taking my testimony. Please join me in supporting Assembly Bill 308.



- In 1996 then Governor Tommy G. Thompson signed into law, legislation designating Wisconsin Rapids as the site of the Wisconsin State Firefighters Memorial.
- Governor Thompson said "the State Firefighters Memorial is a tremendous project that will make sure we never forget the courage, bravery and dedication of our firefighters.
- In November of 1996 the Wisconsin State Firefighters Memorial, Inc was created. **This year marks our 25<sup>th</sup> Anniversary.** We are a 501 c 3 Corporation
- In 2003 State Legislation was passed and passed designating the Saturday that follow Fire Prevention week shall be Wisconsin Firefighters Memorial Day and on to commemorate this day each October we honoring the family of the Fallen with a Final Alarm Ceremony, firefighters from across the state come to this event, I would encourage each to take time out of busy schedule to join us.
- The mission of the WSFM, Inc. is to establish and maintain a memorial honoring all firefighters in the State of Wisconsin, recognizing not only those who have given their lives as the ultimate sacrifice, but also to honor those who have and continue to, serve their respective communities.
- Since we have honored 325 Firefighters from Wisconsin who have made the ultimate sacrifice, the first documented deaths were Lundy, McDermott and Barth of Milwaukee Fire Department on December 30, 1860 and the last name added this wall year was Chief Donald Kittelson of Clayton FD who died from complications of Covid on December 17, 2020.
- Last year we faced a new threat as we had three Line of Duty Deaths as a result from complications of Covid and this year we are on path for repeat the same.
- In 2014 we added a Funeral Guard, who go Funerals and stand beside the fallen brother.

- This year we have **added EMS personnel** and have inscribed the names of 10 on the Wall. We are 1<sup>st</sup> of the state memorials to Include Fire & EMS.
- We maintain a webpage where you can lookup information on any Line of Duty Death that is on the Wall
- On our Facebook page we honor the fallen whom may have died on this date as well to pay tribute to the Retirees who have passed away many serving their communities 50+ years.
- Families and Departments are have purchased of Legacy Stone in the Park along the walkways, to date there are near 800 stones placed.
- Across the state firefighters volunteer to maintain the park and visitor center, donating hundreds of hours and saving us money.
- Each year thousands of tourists and or families come through the Park to pay tribute to the fallen.
- Many of you may not know there is a piece of the structure from World Trade Center, where 343 firefighters died on 9/11.
- Last year a fund raiser was held on September where shoes were collected "Soles for Souls" and over 1,000 pairs of shoes were collected and distributed to Veteran Centers and to needy organizations.
- In September 2014, WE RECEIVED OUR LAST CHECK \$23,120.40, the loss of this income has nearly depleted our savings by \$150,000
- In closing although we may not have met the expectations of \$50,000. We did what we set out to and I ask you to support this bill.
- I have brought a copy of the last 5 years Financials for you to review.
- Thank you for the opportunity to speak before you today.

## Financial Trends Analysis

The dashboard below provides a snapshot of key financial trends and ratios, drawing from up to five years of the most recent Form 990 data available on GuideStar.org.

### Business Model Indicators

Profitability	2016	2017	2018	2019	2020
Unrestricted surplus (deficit) before depreciation	\$7,048	-\$8,355	-\$10,281	\$21,592	-\$8,987
As a % of expenses	26.0%	-29.7%	-38.7%	80.6%	-37.3%
Unrestricted surplus (deficit) after depreciation	-\$30,097	-\$45,500	-\$47,175	-\$15,220	-\$45,478
As a % of expenses	-46.9%	-69.7%	-74.4%	-23.9%	-75.0%

### Revenue Composition

Total revenue (unrestricted & restricted)	\$34,121	\$19,750	\$16,251	\$48,377	\$15,129
Total revenue, % change over prior year	-21.9%	-42.1%	-17.7%	197.7%	-68.7%
Program services revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.2%	0.7%	1.7%	0.4%	0.0%
Government grants	0.0%	0.0%	0.0%	0.0%	0.0%
All other grants and contributions	99.8%	99.3%	98.3%	99.6%	100.0%
Other revenue	0.0%	0.0%	0.0%	0.0%	0.0%

### Expense Composition

Total expenses before depreciation	\$27,073	\$28,105	\$26,532	\$26,785	\$24,116
Total expenses, % change over prior year	5.8%	3.8%	-5.6%	1.0%	-10.0%
Personnel	0.0%	0.0%	0.0%	0.0%	0.0%
Professional Fees	7.1%	7.0%	7.2%	7.3%	7.8%
Occupancy	23.1%	35.0%	30.5%	34.0%	27.0%
Interest	18.8%	18.1%	26.0%	24.0%	28.6%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	51.0%	39.9%	36.4%	34.7%	36.7%

### Full Cost Components (estimated)

Total Expenses (after depreciation)	\$64,218	\$65,250	\$63,426	\$63,597	\$60,607
One Month of Savings	\$2,256	\$2,342	\$2,211	\$2,232	\$2,010
Debt Principal Repayment	\$0	\$2,287	\$17,534	\$698	\$821
Fixed Asset Additions	\$0	\$0	\$0	\$0	\$0
Total Full Costs (estimated)	\$66,474	\$69,879	\$83,171	\$66,527	\$63,438

## Capital Structure Indicators

Liquidity	2016	2017	2018	2019	2020
Months of cash	21.8	25.5	11.1	24.2	22.0
Months of cash and investments	35.0	29.2	15.7	24.2	22.0
Months of estimated liquid unrestricted net assets	35.0	29.2	15.7	24.2	22.0

## Balance Sheet Composition

Cash	\$49,196	\$59,791	\$24,475	\$53,996	\$44,187
Investments	\$29,720	\$8,482	\$10,155	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Gross land, buildings, and equipment (LBE)	\$1,000,547	\$1,000,547	\$1,006,375	\$1,007,904	\$1,007,904
Accumulated depreciation (% of LBE)	37.3%	41.0%	44.4%	48.0%	51.6%
Liabilities (as % of assets)	14.2%	14.9%	13.6%	13.8%	14.9%
Unrestricted net assets	\$0	\$0	\$0	\$0	\$0
Temporarily restricted net assets	\$0	\$0	\$0	N/A	N/A
Permanently restricted net assets	\$0	\$0	\$0	N/A	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$606,066	\$560,566	\$513,391	\$498,171	\$452,693

## Key Data Checks

Material Data Errors	2016	2017	2018	2019	2020
	No	No	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.



## PATRICK TESTIN

STATE SENATOR

DATE: Tuesday, November 30, 2021  
RE: **Testimony on Assembly Bill 308**  
TO: The Assembly Committee on Ways and Means  
FROM: Senator Patrick Testin

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Thank you to Chairman Macco and members of the committee for accepting my written testimony on Assembly Bill 308 (AB 308), which creates an individual income tax checkoff for donations to the Wisconsin State Firefighters Memorial Inc. (WSFM).

I encourage you to visit Wisconsin Rapids and suggest making a stop at the Wisconsin State Firefighters Memorial Park, located on the southwest side of the city. In the park, there is a memorial dedicated to honoring all firefighters and preserving the memory of those who have died in the line of duty.

The WSFM is a non-profit organization that cares for and maintains this memorial. They receive no government funding or membership fees; instead, they rely on donations. AB 308 would create a permanent individual income tax checkoff for the Firefighters Memorial Association so that people will have a convenient opportunity to show support for our firefighters and their sacrifices.

I encourage you to join me today in expressing our support and thanks to the brave men and women who have served our state and our communities through their performance as firefighters.

Thank you for your consideration.



## **Badger Firefighters Association**

P.O. Box 362; Allenton, WI 53002 PHONE: 262/629-9749  
[badgerf.a.secretary@gmail.com](mailto:badgerf.a.secretary@gmail.com)

Consisting of fire departments from Washington, Dodge, Fond du Lac, Ozaukee and Sheboygan counties.

**TO:** Assembly Ways & Means Committee  
**ATTN:** Representative Tim Ramthun  
**REFERENCE:** AB 308 Tax Refund Check Off for Wisconsin Firefighters Memorial  
**DATE:** November 26, 2021

We, as an association, appreciate your co-sponsor on this very important bill to keep the Wisconsin Firefighters Memorial [AKA Wisconsin Fire & EMS Memorial] in existence.

The Badger Firefighters Association wishes to express our support of this very important legislation [AB 308] at the hearing set for Tuesday morning, November 30, 2021.

This memorial which is located at the Ben Hanson Park in Wisconsin Rapids was designated as the location for a memorial to honor and remember those that have served and those that have died in the line of duty while serving their communities, 25 years by Governor Tommy Thompson. This memorial was built with donations, in-kind donations and with love and respect by many volunteers.

As a matter of fact the park lawn care, building maintenance and programs to honor our fallen brothers and sisters are still done with volunteers. EVERY week of the year there is a volunteer EMS or fire department that is responsible to keep this tribute in pristine condition.

There was an income tax refund check off option in place until 5 years ago to help pay off the loan it took to build the visitors center and do some other updates to the memorial. At this time there is a need to add to the Wall of Honor as there is no room to add names at this time. We already have 3 names from our state that need to be added that have died in the line of duty.

There is no tax dollars invested in the building or maintenance of this park by the city of Wisconsin Rapids, Wood County, or the state of Wisconsin. It is imperative that the income tax refund check off, provided in AB 308 be passed into law. If this legislation is not put into effect this memorial will become defunct in a few years due to the lack of funds to maintain this memorial to our hometown heroes.

Respectfully submitted,

Secretary/Legislative Liaison

RJN





OFFICE  
OF THE  
MAYOR

November 29, 2021

Representative John Macco  
Chair of the Assembly Committee on Ways and Means  
Via Email: Rep.Macco@legis.wisconsin.gov

Dear Representative Macco,

As Mayor of the City of Wisconsin Rapids, I wish to be registered as supporting AB 308, which would create an individual income tax checkoff for donations to the Wisconsin State Firefighters Memorial, Inc.

As a former volunteer firefighter, I understand the value of commemorating the brave firefighters who have lost their lives in the line of duty, while also celebrating all those who have served. The Wisconsin State Firefighters Memorial is a standing tribute to the firefighters whose faithful service kept our residents safe, no matter the cost.

The memorial receives no Federal or State funding, and is maintained by volunteers and donations. As a contribution to the memorial, the City of Wisconsin Rapids Fire Department provides park maintenance through the summer, including mowing, lawn cleanup, and resolving any other emergency issues as they arise. The City of Wisconsin Rapids Fire Department also responds to flag lowering orders throughout the year.

Offering an individual tax checkoff for donations would provide a broader fundraising opportunity and a simple way for residents to donate. This poses an opportunity for additional financial support to maintain the Wisconsin State Firefighters Memorial. I urge you to support this proposal and I thank you for recording my support of AB 308 in the official committee record on the bill.

Sincerely,

A handwritten signature in black ink that reads "Shane E. Blaser". The signature is written in a cursive, flowing style.

Shane E. Blaser, Mayor  
City of Wisconsin Rapids

**Shane E. Blaser, Mayor**

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