

**Fire Department Dues Program**

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## Introduction

The state administers a fire department dues program, which uses revenues collected from insurers doing a fire insurance business in the state to fund state and local fire prevention and fire protection programs. The program is often referred to as the "2% fire dues program" because the revenue collected by the state from insurers to support the program is equal to 2% of the fire insurance premiums received by the insurers.

The Department of Commerce (Commerce) distributes most of the 2% fire department dues revenues to each city, village or town maintaining a local fire department that complies with state law. Municipalities must use the fire dues payments they receive from the state only for eligible activities related to operation of a fire department. In addition, state revenues received under the fire dues program are used for Commerce administration of statewide fire prevention and fire protection programs, state administration of fire dues eligibility and payments, and Wisconsin Technical College System (WTCS) support of fire-fighter training programs.

This paper describes fire department dues program revenues collected by the state. It also describes expenditures made from fire department dues revenues, including: (a) Commerce distribution of fire dues payments to local governments that maintain fire departments; (b) Commerce administration of fire prevention and fire protection programs; (c) WTCS administration of fire fighter training programs; and (d) WTCS fire fighter school training program local assistance (tuition payments for fire fighters).

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## Revenue

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Any insurer doing a fire insurance business in Wisconsin must pay to the state, under s. 601.93 of the statutes, fire department dues equal to 2% of the amount of all Wisconsin based premiums paid to the company during the preceding calendar year for insurance against loss by fire, including insurance on property exempt from taxation. In addition, under s. 101.573(1) of the statutes, fire department dues also include 2% of the premiums paid to the local government property insurance fund for the insurance of any public property, other than state property.

Fire department dues revenues are collected by the Office of the Commissioner of Insurance (OCI). Every insurer doing a fire insurance business in the state is required to file a statement with OCI by March 1 each year. The statement must show the amount of premiums for fire insurance for the preceding calendar year. Before May 1 of each year, OCI reports to Commerce on the amount of fire department dues received from insurers during the prior calendar year. Table 1 shows the amount of fire department dues reported by OCI to Commerce for the past 10 fiscal years. Wisconsin domiciled companies are known as "domestic" insurers and account for approximately half of the total fire insurance coverage in the state, and thus for approximately half of the total fire department dues revenues received by the state. Companies based in other states are termed "nondomestic" or "foreign" companies and pay the remainder of the fire dues.

In addition to the fire dues assessed on insurance companies, Wisconsin imposes taxes on insurance companies. (See the Legislative Fiscal Bu-

**Table 1: Fire Department Dues Revenues Reported by the Office of the Commissioner of Insurance**

Fiscal Year	Amount	Percent Change
1998-99	\$9,587,900	
1999-00	9,554,000	-0.4%
2000-01	10,297,900	7.8
2001-02	11,239,600	9.1
2002-03	13,340,000	18.7
2003-04	14,767,800	10.7
2004-05	15,034,700	1.8
2005-06	16,151,300	7.4
2006-07	15,361,000	-4.9
2007-08	15,467,300	0.7

reau informational paper entitled, "Taxation of Insurance Companies" for more information.) Wisconsin taxes on insurance premiums employ both "retaliatory" and "reciprocal" provisions, intended to equalize the state tax treatment of insurers operating in more than one state. The 2% fire dues are included in the calculation of retaliatory and reciprocal taxation. Most other states utilize retaliatory taxation but do not provide reciprocity. The retaliatory statute specifies that Wisconsin may impose higher taxes than its statutory rate on a foreign insurer doing business in the state, to the extent that the insurer's home state imposes a tax on Wisconsin firms operating there that is higher than Wisconsin's statutory rate. The reciprocal statute provides that foreign (non-Wisconsin) insurers doing business in the state shall pay no additional and no higher taxes, fees or other charges than their home state imposes on similar Wisconsin insurers operating there. This provision allows a foreign insurer to be taxed at rates lower than those specified in the Wisconsin statutes, if its home state imposes a lower tax. Under the retaliatory statute, if, for example, the fire dues rate would be increased, it could potentially trigger retaliatory tax provisions in other states that would increase the taxes Wisconsin domiciled insurers pay in the other states. However, it could be argued that such a response would be improper, if Wisconsin would impose the fee uniformly on domestic and foreign insurers. In addition, if an increase were included under the

reciprocal statute, a fire dues rate increase levied against foreign insurers in Wisconsin could potentially be offset by lower general fund revenue collections under Wisconsin's other insurance taxes.

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### Summary of Expenditures

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Commerce is required to calculate, by May 1 each year, the proper amount of fire dues to be paid to each qualifying city, village or town. The statutes direct Commerce to calculate this by adding unexpended funds from the prior year to the fire department dues revenues reported by OCI. Then Commerce subtracts the appropriated amounts for the Commerce administrative appropriation and the two WTCS fire fighter training appropriations. Finally, Commerce withholds 0.5% of the remaining fire dues funds. The resulting amount is distributed to municipalities. The 0.5% of fire dues funds that is withheld from distribution is disbursed in the following fiscal year if needed to correct errors of Commerce or OCI, or to correct payments to municipalities. Any of the 0.5% of revenues that is withheld but not distributed is added to the revenue available in the subsequent year for distribution to municipalities.

Any unencumbered funds at the end of the fiscal year in the annual Commerce administrative appropriation or the WTCS fire fighter school training program local assistance appropriation revert back to the fire dues distribution appropriation and are available for distribution to municipalities in the subsequent year. Under 2007 Act 20, any unencumbered funds at the end of the fiscal year in the annual WTCS operations appropriation, revert back to the fire dues distribution appropriation and are available for distribution to municipalities in the subsequent year. This went into effect June 30, 2008, at the end of fiscal year 2007-08. In fiscal years prior to 2007-08, unencumbered funds in the WTCS operations appropriation remained in that appropriation account.

**Table 2: Fire Dues Revenues Available for Distribution to Fire Departments, Calculation on May 1, 2008 for 2007-08 Distribution**

<b>Revenues</b>	
Remaining 0.5% funds withheld in the prior year	\$60,438.00
Prior year unexpended administrative funds -	
Commerce	0.00
Prior year unexpended funds - WTCS	35.84
Fire Department Dues Reported by OCI	<u>15,467,345.94</u>
Total Program Revenue	\$15,527,819.78
<b>Less Program Appropriations</b>	
Commerce fire prevention and fire dues administration	- \$704,300.00
WTCS fire schools local assistance	- 600,000.00
WTCS fire schools administration	<u>- 442,500.00</u>
Total Program Appropriations	- \$1,746,800.00
Gross Amount Available for Distribution	\$13,781,019.78
Less 0.5% Withheld	- \$68,905.10
Final Amount Available for Distribution to Municipalities	\$13,712,114.68

Table 2 illustrates the calculation made by Commerce of the fire department dues revenues available for distribution to municipalities in 2007-08.

Table 3 shows the actual expenditures of fire dues revenues for the four appropriations from fiscal years 1998-99 through 2007-08. Table 3 also shows the appropriated amounts for 2008-09 for the Commerce and WTCS administrative appropriations and the WTCS local assistance appropriation, and the estimated amount available for distribution to municipalities. The annual expenditures differ from the revenues reported by OCI in Table 1 because of the impact of withholding 0.5% of revenue each year for subsequent corrections of expenditure and expenditure of prior year's unspent funds.

**Table 3: Expenditures of Fire Department Dues Revenues**

Fiscal Year	Fire Dues Distribution to Municipalities(1)	Percent Change in Distribution	Commerce Fire Prevention and Fire Dues Administration	WTCS Fire Schools Local Assistance	WTCS Fire Schools Administration	Lapse to General Fund	Total Fire Dues Expenditures
1998-99	\$8,215,300		\$593,500	\$473,200	\$304,800		\$9,586,800
1999-00	8,224,900	0.1%	622,100	418,500	369,100		9,634,600
2000-01	8,964,400	9.0	623,200	432,700	302,400		10,322,700
2001-02	9,970,300	11.2	455,700	499,200	303,700		11,228,900
2002-03	12,016,300	20.5	552,800	499,900	245,800	\$700 (2)	13,315,500
2003-04	13,137,400	9.3	717,000	599,800	269,700	12,500 (3)	14,736,400
2004-05	13,332,500	1.5	640,700	600,000	290,800		14,863,900
2005-06	14,503,600	8.8	642,000	600,000	435,000		16,180,600
2006-07	13,612,800	-6.1	673,100	600,000	431,700		15,317,600
2007-08	13,712,100	0.7	738,500 (4)	600,000	667,800 (5)		15,718,300
2008-09 est.	14,000,000	2.1	697,600	600,000	533,800 (5)		15,831,400

(1) Fire dues are distributed for municipality eligibility in the preceding calendar year. For example, the 2007-08 fire dues were distributed for calendar year 2007 activities.

(2) \$700 was lapsed from the Commerce administrative appropriation to the general fund under 2001 Act 25, which required agencies to lapse certain amounts related to membership dues to the general fund.

(3) \$12,500 was lapsed from the Commerce administrative appropriation to the general fund under 2003 Act 33 provisions for allocation of state operations reductions related to information technology cost savings, state employee health insurance costs, and other compensation costs.

(4) In 2007-08, Commerce expenditures exceeded the appropriated amount shown in Table 2 because a payplan supplement was approved and was paid from a portion of the 0.5% withheld for correction of Commerce errors.

(5) In 2007-08, WTCS expenditures exceeded the appropriated amount shown in Table 2 because WTCS received approval under s. 16.515 of the statutes for an additional \$316,600 in expenditures for equipment and for fire fighter training programs. This amount had been in the unencumbered balance from funds appropriated in prior years (\$91,300 of this amount was committed in 2007-08, but is expected to be spent in 2008-09).

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## Fire Dues Distribution to Municipalities

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Commerce is responsible for the distribution of fire department dues under ss. 101.573 and 101.575 of the statutes to cities, villages and towns that maintain fire departments or contract for fire protection if the municipalities meet specific criteria. The Department of Commerce distributes a proportionate share of the revenues based on the equalized valuation of real property improvements on land within the qualifying towns, villages and cities. If a municipality had 1% of the equalized value of real property improvements in the state, the municipality would receive 1% of the fire dues distributed in that year. However, qualified municipalities may not receive less than they received in fiscal year 1978-79 for calendar year 1978 (a total of \$3.5 million statewide). In 2007-08, a total of \$11,500 was distributed to 25 municipalities under the hold harmless provision.

OCI reported to Commerce by May 1, 2008, on the amount of 2007 fire dues paid by insurers. Commerce then calculated the fire dues distribution to municipalities to be paid in 2007-08. The January 1, 2007, equalized valuation was used to calculate the fire dues distributed from the 2007-08 appropriation. The Department of Administration paid the amounts determined by Commerce by August 1. Fire dues payments to local governments for calendar year 2007 were compiled in May, 2008, and paid in June, 2008, from the 2007-08 appropriation. The distribution of 2007-08 (calendar year 2007) fire dues to 1,851 municipalities was \$13.7 million.

Table 4 shows the fire dues payments distributed in every county in the three most recent fiscal years of 2005-06 (calendar year 2005 dues), 2006-07 (calendar year 2006) and 2007-08 (calendar year 2007, paid to the municipality in June, 2008). The table shows the number of towns, villages and cities in every county that received fire dues

payments in 2007-08, and the total amount of payments distributed.

## Eligibility Requirements

Every city, village or town that maintains a fire department that complies with statutory requirements is entitled to receive a proportionate share of fire department dues. Commerce is responsible for determining whether a local government is entitled to receive a fire dues payment. (Under 2001 Act 109, Commerce was required to make fire dues payments to all municipalities without regard to eligibility between 2000-01 and 2004-05.)

Any city, village or town may receive fire dues if it has a fire department which meets all of the following requirements:

- a. Is organized to provide continuous fire protection in the city, village or town and has a designated chief;
- b. Singly, or in combination with another fire department under a mutual aid agreement, can ensure the response of at least four fire fighters, none of whom is the chief, to a first alarm for a building;
- c. Provides a training program in accordance with Commerce rules;
- d. Provides facilities capable, without delay, of receiving an alarm and dispatching fire fighters and apparatus; and
- e. Maintains either a voluntary fire department that holds a meeting at least once each month or a paid or partly paid fire department with sufficient personnel ready for service at all times.

The city, village or town maintaining a fire department may only use fire dues for the direct provision of the following four activities:

- a. The purchase of fire protection equipment;

**Table 4: Fire Dues Payments to Municipalities, by County (Fiscal Years 2005-06 through 2007-08)**

County	Number of 2007-08 Recipient Municipalities	2005-06 (CY 2005)	2006-07 (CY 2006)	2007-08 (CY 2007)	County	Number of 2007-08 Recipient Municipalities	2005-06 (CY 2005)	2006-07 (CY 2006)	2007-08 (CY 2007)
Adams	19	\$58,134	\$55,013	\$62,387	Manitowoc	30	\$173,782	\$156,938	\$155,920
Ashland	16	30,003	28,730	28,754	Marathon	57	294,253	272,409	273,529
Barron	35	111,213	102,125	104,988	Marinette	25	95,482	86,762	88,022
Bayfield	28	52,510	47,480	47,428	Marquette	19	40,378	38,251	38,832
Brown	24	594,128	540,872	531,470	Menominee	1	8,278	7,394	7,061
Buffalo	23	26,866	23,982	24,592	Milwaukee	19	2,092,229	2,016,878	2,027,841
Burnett	24	62,653	56,667	57,843	Monroe	34	72,264	70,081	71,071
Calumet	16	80,208	74,946	74,524	Oconto	28	96,461	90,244	88,863
Chippewa	31	124,286	115,797	115,950	Oneida	21	159,701	149,670	152,738
Clark	44	54,165	49,495	49,544	Outagamie	31	442,396	403,117	402,051
Columbia	34	148,781	140,006	144,282	Ozaukee	14	322,139	292,838	295,134
Crawford	21	29,499	26,824	26,888	Pepin	11	16,164	15,378	15,386
Dane	59	1,430,547	1,357,183	1,380,971	Pierce	25	106,276	97,830	97,068
Dodge	41	174,755	166,509	167,730	Polk	35	133,731	124,714	124,452
Door	19	169,346	156,187	158,560	Portage	27	151,374	137,142	136,682
Douglas	22	92,895	84,616	85,395	Price	22	35,178	32,025	31,568
Dunn	30	89,293	83,194	82,219	Racine	18	434,455	466,370	469,401
Eau Claire	18	215,530	194,458	193,471	Richland	22	30,637	28,131	29,644
Florence	8	12,917	11,861	11,757	Rock	28	317,790	293,623	299,313
Fond du Lac	32	208,378	189,094	192,925	Rusk	33	27,308	25,909	25,905
Forest	15	23,890	23,209	23,154	St. Croix	33	241,716	228,770	219,428
Grant	52	83,585	75,928	75,950	Sauk	37	183,923	172,992	182,177
Green	23	83,083	78,057	79,877	Sawyer	21	68,156	64,110	64,841
Green Lake	16	59,736	53,414	50,265	Shawano	36	81,502	75,271	75,953
Iowa	25	53,616	49,546	50,236	Sheboygan	28	281,989	259,070	262,018
Iron	12	16,817	17,621	18,447	Taylor	27	35,008	31,593	32,949
Jackson	27	32,223	30,343	31,223	Trempealeau	26	48,396	45,282	47,813
Jefferson	24	208,019	198,066	202,806	Vernon	32	45,586	42,935	45,464
Juneau	28	50,915	48,922	50,596	Vilas	15	144,481	133,785	140,487
Kenosha	12	442,079	416,108	423,525	Walworth	27	367,754	355,646	371,699
Kewaunee	14	46,749	42,781	42,209	Washburn	25	55,076	52,854	54,025
La Crosse	18	227,449	211,421	215,476	Washington	20	404,299	375,644	378,350
Lafayette	26	26,734	25,035	25,276	Waukesha	37	1,555,961	1,445,754	1,431,588
Langlade	20	45,783	41,540	42,179	Waupaca	34	119,464	108,570	108,777
Lincoln	18	64,008	59,463	57,139	Waushara	25	64,180	59,749	60,870
					Winnebago	21	374,774	341,371	339,137
					Wood	<u>34</u>	<u>150,304</u>	<u>136,938</u>	<u>136,023</u>
					Total	1,851	\$14,503,631	\$13,612,833	\$13,712,115

b. Fire inspection and public education;

c. Training of fire fighters and fire inspectors performing public fire education and fire inspection duties; and

d. Whole or partial funding of fire fighters' pension funds or other special funds for the benefit

of disabled or retired fire fighters.

In order for any city, village or town which contracts with another municipality for fire protection to be eligible for fire dues payments, the contract with the other municipality must be sufficient to provide fire protection to the entire city, village or town. Any city, village or town that contracts for

fire protection service must give the fire department dues payments received from the state to the municipality or fire department providing the fire protection service, and that municipality or fire department must use those payments only for the four eligible activities specified above.

In addition to these requirements, the municipality must be in substantial compliance with all program requirements. Before Commerce pays fire department dues to a city, village or town, the Department is required to determine that the city, village, town or fire department is in substantial compliance with the program requirements to: (a) spend fire dues only on permitted uses; (b) comply with program requirements; and (c) provide for fire inspections of every public building and place of employment in the fire department's territory, generally at least once in each six-month period per calendar year, except in the City of Milwaukee, which establishes its own inspection schedule.

The statutes authorize Commerce to promulgate rules that allow for less frequent inspections, based on the type of occupancy or use of the premises. Commerce promulgated administrative rules, effective March 1, 2008, that allow municipalities to pass an ordinance to conduct one fire inspection per calendar year instead of two, provided the interval between those inspections does not exceed 15 months.

Commerce utilizes a self-certification process whereby, on or before April 1 of every year, the city, village or town is required to submit a form to Commerce that is signed by the clerk of the municipality and by the chief of the fire department providing fire protection to the municipality. The officials certify that the fire department is in substantial compliance with the program requirements.

#### **Determination of Substantial Compliance**

The requirement of "substantial compliance"

was established by 2003 Act 219. Prior to Act 219, the statutes required a determination that the city, village, town or fire department "has complied" instead of "is in substantial compliance." Commerce promulgated administrative rule changes, effective January 1, 2005, to define "substantial compliance." Administrative code section Comm 14.03 (10) states:

"Substantial compliance," for the purposes of s. 101.575 (4)(a)1. and 2., Stats., means an ample amount of the required activity was performed through a concerted effort aimed at total compliance. A determination of substantial compliance is obtained through a common-sense approach to evaluating whether enough effort was made to comply with the applicable statute or code requirements. Substantial compliance is not a specific number or percent of compliance. A determination of substantial compliance in any one year or regulatory standard does not mean that the same amount of compliance or effort in the following year or in another area of the code automatically equals substantial compliance."

In 2005-06 and subsequent years, if Commerce determines that a city, village or town does not meet the "substantial compliance" eligibility requirements, Commerce pays the fire dues to the municipality for that calendar year and issues a notice of noncompliance to the chief of the fire department, the governing body and the highest elected official of the municipality. If the municipality does not meet the requirements within one year after receipt of the notice or prior to the next audit by Commerce, whichever is later, the city, village or town will not be entitled to fire dues for that year and for all subsequent calendar years until the requirements are met.

Beginning in 2005-06, the first year in which the definition of substantial compliance was used, municipalities were required to submit a self-certification form to Commerce that certified the municipality and fire department complied with

the substantial compliance requirements of the fire dues statutes. In 2005-06, Commerce made fire dues payments to all eligible municipalities and also paid 83 municipalities that the Department issued 96 notices of noncompliance to. The number of notices of noncompliance was larger than the number of municipalities because some municipalities were served by more than one fire department. In 2005-06, Commerce did not withhold fire dues payments from any municipalities.

In 2006-07, Commerce issued 77 notices of noncompliance for 71 municipalities, and all were based on the municipality self-certifying noncompliance. Commerce resumed performing on-site audits of municipalities and fire departments during 2006-07, and conducted 53 on-site audits in that year. Five municipalities did not receive fire dues payments due to noncompliance. The five municipalities are the Town of Sioux Creek in Barron County, Town of Montana in Buffalo County, Village of Lowell in Dodge County, Village of Elderon in Marathon County, and Town of Diamond Bluff in Pierce County.

In 2007-08, Commerce issued 50 notices of noncompliance for 45 municipalities, and conducted 85 on-site audits. Three municipalities did not receive fire dues payments due to noncompliance. The three municipalities are the Town of Clayton in Crawford County, Town of Fence in Florence County, and Village of Elderon in Marathon County.

In each of 2006-07 and 2007-08, Commerce audits of municipalities which self-certified noncompliance with program requirements generally found the same status as the municipality certified. Commerce officials found some municipalities that self-certified compliance had problems with compliance, but most of the municipalities were able to develop a plan to address compliance problems quickly. The main compliance problem was with conducting two fire inspections per year. Commerce anticipates that the 2008 administrative code

change that allows municipalities to pass an ordinance to conduct one fire inspection per year will decrease compliance issues.

Commerce promulgated administrative rule changes effective March 1, 2008, that establish an appeals process to be followed if Commerce determines a municipality is not in substantial compliance with the fire dues requirements. The appeals process would not apply in situations where the noncompliance is based on the self-certification by the fire department and municipality. A fire department or a municipality served by the fire department may submit an appeal within 30 days after Commerce's determination of ineligibility. An appeals board appointed by Commerce would consider the appeal and forward its findings to the Secretary of Commerce within 30 days. The Commerce Secretary would uphold or overturn the Department's initial determination of failure. Commerce has not used this appeals procedure yet because all determinations of noncompliance have been based on the municipality's self-certification of noncompliance.

If Commerce withholds payments of any fire dues to a municipality that would have used the dues for payments into any fire fighter's pension fund or other special funds for disabled or retired fire fighters, the municipality would be required to make a payment to the pension fund or other special fund from any other available fund of the municipality. If no other fund would be available, the municipality would be required to make the payment from the next taxes levied and collected for the city, village or town.

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### **Commerce Administrative Appropriation**

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Commerce is responsible for administering a statewide fire prevention program. In each of 2007-08 and 2008-09, Commerce is appropriated

\$697,600 from fire dues revenues with 6.6 positions. The Department uses the funds for activities such as: (a) conducting annual training sessions for local fire inspectors; (b) providing technical assistance to fire department officials and inspectors related to fire prevention and fire safety elements of the state building and fire prevention codes; (c) administering code provisions related to fire prevention; (d) determining eligibility of municipalities to receive fire dues distribution; (e) calculating payments of fire dues; (f) verifying compliance of fire municipalities with the fire dues program criteria; (g) maintaining a database of fire incident reporting records of all fires occurring in the state; and (h) providing information related to fire safety.

The 6.6 full-time equivalent (FTE) Commerce positions include: (a) 5.0 FTE fire prevention coordinators who audit municipalities for fire dues grant eligibility, assist municipalities and local fire departments to meet state requirements and provide technical support and training regarding fire prevention; (b) 0.1 FTE program supervisor who is responsible for fire prevention, inspection and audit; and (c) 1.5 FTE program support positions who are responsible for entering fire prevention data into databases, providing information related to fire prevention programs, and managing the fire incident reporting and self-certification activities of the fire prevention program.

Commerce officials indicate that during the 2007-09 biennium, fire prevention coordinators have spent an increasing amount of time consulting with local fire department and municipal officials regarding both the fire prevention code and commercial building code requirements for new buildings and changes of use in existing buildings.

In 2003 Act 219, Commerce was directed to promulgate an administrative rule that defines "administrative expenses" for expenditures under the administrative appropriation. The state budgetary tracking system categorizes budget authority in several broad categories of expenditures. These include permanent and project position salaries,

limited-term employee (LTE) salaries, fringe benefits, supplies and services and permanent property. The biennial budget act establishes a list of appropriations containing the overall amount that can be expended from an annual appropriation in any given year. However, the agency, with the approval of the Department of Administration, may transfer funds from one budget line to another (for example, from LTE salaries to supplies) in a given year.

Commerce implemented administrative rule changes, effective December 1, 2004, to define "administrative expenses" as expenditures for the direct costs and indirect costs of administering s. 101.14 (fire inspections, prevention, detection and suppression), s. 101.141 (record keeping of fires) and s. 101.573 (fire dues distribution) of the statutes. Section Comm 14.03 (1) includes the following definitions:

a. "Direct costs" means the cost of salaries, limited-term employees, fringe benefits and supplies to administer the three statutes.

b. "Indirect costs" means the cost, determined on a pro rata basis, of management and administrative services provided to administer the three statutes.

c. "Supplies" means equipment, memberships, postage, printing, rent, subscriptions, telecommunications, travel, utilities and similar outfitting and services, directly related to administering the three statutes.

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### **Wisconsin Technical College System Programs**

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The Wisconsin Technical College System (WTCS) is responsible for fire fighter training programs in the WTCS districts. In each of 2007-08 and 2008-09, \$600,000 of fire dues revenues is appropriated for tuition for members of volunteer

and paid fire departments to attend fire fighter training programs. WTCS reimburses technical college districts for their training costs. In 2007-08, funding supported training for 4,032 firefighters in programs conducted by WTCS districts.

In addition, the WTCS was appropriated \$442,500 with 3.0 positions from fire dues revenues in each of 2007-08 and 2008-09 for: (a) development

and purchase of curriculum materials; (b) workshops for fire fighters; (c) an annual workshop for WTCS fire fighter instructors and trainers from fire departments; (d) technical assistance to WTCS districts; and (e) testing and certification of fire fighters. Further, in 2007-08 WTCS was provided \$316,600 on a one-time basis by the Joint Committee on Finance under s.16.515 (14-day passive review) for equipment and training of fire fighters.