

PROPOSED ORDER

The Volunteer Fire Fighter and Emergency Medical Technician Service Award Board proposes an order to create Chapter VFF-EMT 1 of the Wisconsin Administrative Code.

Analysis prepared by the Department of Administration:

Statutory authority: ss. 16.004(1) and 16.25(2), (3), (4) and (5), Stats.

Statutes interpreted: s. 16.25 *et seq.*, Stats.

Pursuant to section 16.25(2) through (5), Stats., the Volunteer Fire Fighter and Emergency Medical Technician Service Award Board (“Board”) is required to establish by rule a program (“Length of Service Awards Program” or “Program”) to provide length of service awards, as described in 26 USC 457 (e)(11), to volunteer firefighters (“VFF”) and municipalities that operate volunteer fire departments or contract with volunteer fire companies, and to volunteer emergency medical technicians (“EMT”). To the extent permitted by federal law, the Program is to be designed to treat length of service awards as a tax-deferred benefit under the Internal Revenue Code. The rules are to include design features for the Program, the requirements for and the qualifications of private sector entities that are eligible to provide administrative services and investment plans under the Program, and an appeal process. Significant features of the rule are addressed below:

Section VFF-EMT 1.04 describes eligibility requirements for municipalities wishing to participate in the program, such as adopting a resolution or ordinance authorizing participation, developing standards for determining the service required of the individuals it sponsors in order to qualify for municipal contributions. This section also provides for joint operation of fire departments by multiple municipalities.

Section VFF-EMT 1.05 sets forth requirements and procedures for municipal contributions made on behalf of eligible volunteers, and for the state’s matching contribution, which is up to \$250 per eligible individual annually.

Section VFF-EMT 1.06 provides for municipalities to make contributions to volunteers for prior service rendered before the municipality began participating in the Program. The minimum contribution for prior service is set at \$100, and those contributions may spread over a number of years. A separate accounting is required for these prior service payments.

Section VFF-EMT 1.07 sets forth the Program’s vesting requirements and the various permutations possible between full and partial vesting periods and the minimum age requirement (age 60) for payout. Section VFF-EMT 1.07(1) establishes that 20 years service is required to become fully vested in the benefit and, that upon reaching age 60, the award must be paid. (This requirement insures that the benefit maintains its tax-deferred status.) Section VFF-EMT 1.07(2) provides that a fully vested individual age 60 or older may continue to render volunteer service toward a new length of service award under a new account but, for IRS rule purposes, contributions must be paid in the same year that service is rendered and cannot accumulate. Section VFF-EMT 1.07(3) provides for partial vesting after 10 years’ service. Should the individual

perform more than 10 but less than 20 years' service, upon reaching age 60, he or she will receive only 50% of the net asset value of the benefit account for the first 10 years of service rendered, and an additional 5% for each year thereafter, up to 19 years. Section VFF-EMT 1.07(7) allows an individual to provide simultaneous service to two or more separate municipalities but, in such cases, only one year of service credit may be earned.

Section VFF-EMT 1.09 details the notice requirements and procedures to follow when a VFF-EMT ceases performing service for one participating municipality and begins performing service for another municipality that utilizes a different program administrator or vendor. Such a transfer is allowed, but the account will be frozen and a new one started with the new program administrator. However, any accumulated years of credited service will continue to count toward the individual's vesting requirements.

Section VFF-EMT 1.10 allows for benefits to be received both upon disability, or to the beneficiaries upon death of the VFF-EMT.

Section VFF-EMT 1.12 establishes minimum program administrator qualifications. These include five years of experience providing a length of service award program, adequate marketing and enrollment services capabilities, various accounting and record keeping procedures and abilities, membership in good standing in various organizations customary in the program administrator's or investment manager's industry that provides protection against loss, and overall financial strength.

Section VFF-EMT 1.13 provides for the administration of plans offered by a program administrator under a contract with the Board, and standard provisions to be included in those plans. These include compliance with all pertinent state and federal statutes, rules and regulations, mandatory full disclosure to the Board of all fees and commissions earned directly and indirectly on the operations of the program, program and financial audits, and data processing system failure and administrative service interruption contingency plans. Also important are the required annual statements to participating municipalities and the individuals they sponsor, detailing all contributions made and the fees commissions, and charges paid that affect the individual's account.

Section VFF-EMT 1.16 establishes a two-step appeals process by which a VFF-EMT may first protest service credit issues to the participating municipality, which, in turn, may consult with the program administrator. Any decision of the municipality may be reviewed at the Board's discretion. An individual who has a substantial interest affected by a Board decision may appeal directly in writing to the Board. All Board decisions are final.

Final Regulatory Flexibility Analysis:

Pursuant to section 227.114, Stats., the rule herein is not expected to negatively impact small businesses.

TEXT OF RULE:

SECTION 1: VFF-EMT 1 is created to read.

VFF-EMT 1

**VOLUNTEER FIRE FIGHTER-EMERGENCY MEDICAL TECHNICIAN
SERVICE AWARD BOARD**

VFF-EMT 1.01 Authority. Sections 16.004 (1), and 16.25(2), (3), (4) and (5), Stats., authorize the Board to promulgate rules for establishing a length of service award program for volunteer fire fighters and emergency medical technicians.

VFF-EMT 1.02 Purpose. The purpose of this chapter is to establish a program for length of service awards to VFF-EMT participants who provide services to municipalities that operate volunteer fire departments or volunteer fire companies, or authorize emergency medical and technical services, and to establish qualifications and requirements for private sector individuals and organizations eligible to provide administrative and investment services for length of service award programs.

VFF-EMT 1.03 Definitions. In this chapter:

- (1) “Account” means a statement or record of all state and municipal length of service award contributions, including all applicable earnings, re distributions and deductions made on behalf of a VFF-EMT maintained by a program administrator.
- (2) “Beneficiary” means a person, trust or entity designated by a VFF-EMT to receive benefits under a program.
- (3) “Board” has the meaning specified in s. 16.25(1)(a), Stats.
- (4) “Credit” means the recognition of the fulfillment of the requirements for performing service toward a length of service award under the program.
- (5) “Emergency medical services” means medical care that is rendered to a sick, disabled or injured individual based on signs, symptoms or complaints, prior to the individual's hospitalization or while transporting the individual between health care facilities and that is limited to the use of the knowledge, skills and techniques received from training required under s. 146.50, Stats., and chs. HFS 110, 111, 112 or 113, as a condition for being issued an emergency medical technician license.

- (6) “Fire fighting services” means the organized suppression and prevention of fires.
- (7) “Fiscal year” means the period beginning on July 1 and ending on June 30.
- (8) “Length of service award program” or “program” means a program as described in section 457 of the internal revenue code that is implemented and administered by a program administrator approved by the board, and that to the extent allowed by federal law, provides a tax-deferred benefit to a VFF-EMT consistent with the internal revenue code, s. 16.25 Stats., and this chapter.
- (9) “Municipality” has the meaning specified in s. 16.25(1)(c), Stats.
- (10) “Net asset value” means the value of an individual length of service award determined by adding the municipal contributions and the state matching contributions, all earnings thereon, and any redistributions as provided in s. VFF-EMT 1.08, less investment expenses.
- (11) “Participating municipality” means a municipality that meets the program eligibility requirements of s. VFF-EMT 1.04 and elects to participate in a program.
- (12) “Prior service” means the service performed by a VFF-EMT for a participating municipality before that municipality began participation in a program.
- (13) “Program administrator” means a non-governmental individual or organization in the private sector that provides and administers a program or a designee.
- (14) “Service” includes fire fighting, emergency medical, or rescue services provided to a participating municipality by a volunteer fire fighter or volunteer emergency medical technician.
- (15) “State” means the state of Wisconsin.
- (16) “Volunteer emergency medical technician” or “EMT” means all emergency medical service personnel, including first responders, licensed or certified under s. 146.50, Stats.
- (17) “Volunteer fire company” means one that is organized under s. 213.05, Stats.
- (18) “Volunteer fire department” has the meaning specified in s. 213.08, Stats.
- (19) “Volunteer fire fighter” or “VFF” means a person that renders fire fighting or rescue services to a participating municipality and does not receive compensation under a contract of employment as a fire fighter.
- (20) “VFF-EMT” means a volunteer fire fighter or emergency medical technician.

VFF-EMT 1.04 Participating municipalities. (1) A municipality that operates a volunteer fire department or that contracts with a volunteer fire company organized

under Ch. 181 or 213, or that authorizes volunteer emergency medical technicians to provide emergency medical services, is eligible to become a participating municipality.

(2) An eligible municipality may participate in a program by adopting a resolution or ordinance stating that it shall abide by all statutes, administrative rules, regulations and procedures pertaining to a length of service award program. The adopted resolution or ordinance shall be on a form approved by the board and provided to the program administrator or the board upon request.

Note: To request approval of a form for a resolution or ordinance, contact the Length of Service Award Program, c/o Department of Administration, Office of Legal Counsel, P.O. Box 7864, Madison, Wisconsin 53707-7864 or (608) 266-9810.

(3) Each participating municipality shall develop standards for determining the service required of the volunteer fire fighters and emergency medical technicians it sponsors under the program in order to qualify for an annual contribution.

(4) Municipalities that jointly operate or contract with a volunteer fire department or a volunteer fire company or that jointly authorize volunteer emergency medical technicians, may operate as a single participating municipality under the program, and may be required to do so by the program administrator.

(5)(a) A VFF-EMT may perform service for credit toward a length of service award to more than one volunteer fire department, volunteer fire company or entity authorized to provide volunteer emergency medical services.

(b) A VFF-EMT may have only one account for each volunteer fire department, volunteer fire company or entity authorized to provide volunteer emergency medical services to which the VFF-EMT provides service.

VFF-EMT 1.05 Contributions to a program. (1) MUNICIPAL CONTRIBUTIONS. A participating municipality shall determine the amount it will contribute on behalf of each VFF-EMT it sponsors under a program. A participating municipality shall cause an account to be opened with the program administrator for each sponsored VFF-EMT. A participating municipality's contributions shall be paid at least annually to the program administrator.

(2) MATCHING CONTRIBUTIONS. (a) On a calendar year basis, the board shall match a participating municipality's annual contributions made on behalf of its VFF-EMT participants during that calendar year up to a maximum of \$250 per VFF-EMT, subject to any annual adjustment under sub. (3). The board shall pay all amounts matched under this section directly to the program administrator, up to the maximum appropriated under s. 20.505 (4) (er), Stats.

(b) Subject to the time period for a protest or appeal under s. VFF-EMT 1.16, a participating municipality shall pay all contributions for a calendar year to the program administrator on or before January 31 of the following year in order to receive a matching contribution from the board.

(c) The board may not match contributions made by a participating municipality for prior service.

(3) ANNUAL ADJUSTMENT. Annually on July 1, the board shall make any adjustments necessary to the matched funds to be paid in the subsequent calendar year to reflect changes in U.S. consumer price index for all urban consumers, using the method set forth in s. 16.25 (3)(d), Stats.

VFF-EMT 1.06 Contributions for prior service. (1)(a) A participating municipality may make contributions for prior service provided that the VFF-EMT has performed at least five years of service to that municipality, which may include a combination of prior service and service performed after the municipality began participating in a program. The number of years of prior service for which the participating municipality may contribute shall not exceed the number of years of total prior service performed by the VFF-EMT to that municipality. A participating municipality may impose additional eligibility requirements for accepting prior service.

(b) Subject to applicable internal revenue code restrictions as determined by the program administrator, the minimum contribution payable by a participating municipality for each year of prior service credited to a VFF-EMT shall be \$100. A participating municipality may pay a different amount for prior service than the amount paid for service performed after the municipality began participating in a program.

(c) Subject to applicable internal revenue code restrictions as determined by the program administrator, a participating municipality that makes contributions for prior service may pay those contributions over a number of years not to exceed 20, and may include interest on such payments to reflect the fact that they are being added for prior service over a number of years in lieu of a lump sum payment.

(d) For purposes of determining the board's matching contribution under s. VFF-EMT 1.05 (2), any contributions made by a participating municipality for prior service shall be accounted for separately from contributions for service performed after the municipality began participating in a program.

(e) If a participating municipality ceases to exist or ceases its participation in a program, it shall pay the balance owed on any account for contributions made for prior service no later than under the schedule of payments set forth in its agreement with the program administrator.

(2) If a municipality's records are insufficient to establish eligibility for the purchase of prior service for a VFF-EMT, the municipality shall conduct a thorough investigation and, using the standards for determining the service required to qualify for annual contributions under s. VFF-EMT 1.04(3), shall make a decision based upon good faith belief and the best information available as to the prior service claimed.

VFF-EMT 1.07 Vesting and receipt of length of service award. A VFF-EMT is required to provide 10 years of service for which credit has been given before the VFF-EMT may receive any benefits under the program.

(1) FULL VESTING. (a) A VFF-EMT that has provided 20 years of service for credit to a participating municipality shall be fully vested and paid a length of service award upon reaching age 60.

(b) A fully vested VFF-EMT age 60 or older shall notify the program administrator and the participating municipality of the VFF-EMT's request to receive their length of service award within the time period required by the program administrator or the applicable program.

(c) Upon receiving payment of a length of service award, a fully vested VFF-EMT age 60 or older may continue to provide service for credit toward a length of service award under a new account, but shall be paid any subsequent contributions made on the VFF-EMT's behalf by the participating municipality or the board immediately after they are received by the program administrator.

(2) PARTIAL VESTING. (a) Upon reaching age 60, a VFF-EMT may request and receive their length of service award at any time after performing a minimum of 10 years of service for credit and discontinue providing eligible service.

(b) Upon reaching the age of 60, a VFF-EMT requesting to receive their length of service award after performing 10 years, but less than 20, of service for credit shall receive 50% of the net asset value of their account at the time of the request for the first 10 years of service for credit is provided. For each year of service for credit more than 10, but less than 20, performed by the VFF-EMT, five percent of the net asset value of the account at the date of the request shall be added. The amounts not paid to a VFF-EMT under this subsection shall be forfeited and equally distributed among all other open VFF-EMT accounts sponsored by that municipality at the time of the forfeiture.

(c) A VFF-EMT who has reached age 60 but is not fully vested may continue to perform service for credit toward a length of service award.

(3) NEW ACCOUNTS. At any time a VFF-EMT receives a length of service award associated with an account, they may discontinue providing eligible service and accruing service credit under that account, and begin providing eligible service under a new account.

(4) PRIOR SERVICE CREDIT. For vesting purposes under this section and s. 16.25, Stats., credit for service performed by a VFF-EMT may include prior service for credit under s. VFF-EMT 1.06(1)(a).

(5) FORM OF BENEFIT DISTRIBUTION. A VFF-EMT may receive their length of service award payment either in a lump sum or by any other method offered by the program administrator and approved by the board. The form of benefit distribution shall be determined by the program administrator and approved by the board. The

chosen form shall be stated in the specific plan documents provided by the program administrator.

(6) **SIMULTANEOUS SERVICE.** For purposes of determining vesting under this section and s. 16.25, Stats., if a VFF-EMT simultaneously renders service to two or more separate and distinct municipalities, only one year of service may be credited toward any length of service award in any calendar year the VFF-EMT provided multiple service.

VFF-EMT 1.08 Forfeiture and leaves of absence. (1) **NON-VESTED FORFEITURE.** A VFF-EMT that has performed less than 10 years of service under a program shall forfeit any accumulated years of service if they cease to perform creditable service for more than six months in any calendar year, unless a supervisor has granted the VFF-EMT a leave of absence for that period.

(2) **LEAVES OF ABSENCE.** A participating municipality may determine the conditions under which a leave of absence shall be granted. A participating municipality shall grant a leave of absence in writing on or before December 31 of the calendar year in which it is to take effect.

(3) **FORFEITED ACCOUNT DISTRIBUTION.** A forfeited account shall be equally distributed among all other open VFF-EMT accounts sponsored by a participating municipality at the time of the forfeiture. Forfeitures may not be distributed to an account frozen under s. VFF-EMT 1.09(1).

(4) **NOTICE UPON TRANSFER OF SERVICE.** For vesting purposes under s. VFF-EMT 1.07, upon joining or exiting a program, a VFF-EMT shall notify the new program administrator and any previous program administrator before forfeiture is to occur in order to qualify for transfer of their service years.

VFF-EMT 1.09 Transfer of service to a different program administrator. (1) **FROZEN ACCOUNTS.** When a VFF-EMT ceases performing service for one participating municipality and begins performing service for another that utilizes a different program administrator, their account shall be frozen. No contributions or forfeiture distributions may be made to a frozen account, but a frozen account shall continue to accrue earnings.

(2) **SERVICE TRANSFER.** Any service credited to a VFF-EMT associated with a frozen account shall count toward vesting under s. VFF-EMT 1.07, provided the VFF-EMT meets the notice requirements of this section, and either of the following occurs:

(a) If the VFF-EMT has accumulated less than 10 years of service, the participating municipality, for which the service was provided and the account opened, has granted the VFF-EMT a leave of absence, or

(b) The VFF-EMT begins performing creditable service for a subsequent participating municipality within 6 months of ceasing to perform creditable service for the VFF-EMT's former participating municipality.

(3) VFF-EMT NOTICE. (a) A VFF-EMT shall provide a copy of the leave of absence granted under s. VFF-EMT 1.08(2) to the current participating municipality's program administrator within 6 months of beginning their new service.

(b) A VFF-EMT wishing to transfer service under this section shall provide the current program administrator with the most recent annual statement of service issued under s. VFF-EMT 1.11(2) by their former participating municipality.

(c) Payment of a length of service award may only occur upon reaching age 60, and must be made under the provisions of either s. VFF-EMT 1.07(1) or (2), as individual circumstances require. In order to receive payment of a length of service award from a frozen account, a VFF-EMT shall notify their former program administrator of any service credited by a subsequent program administrator.

(4) PROGRAM ADMINISTRATOR NOTICE. (a) A program administrator shall accept a statement of service provided by a VFF-EMT under this section, and record the number of whole years stated and the associated account identifier on the new account opened for the VFF-EMT.

(b) For purposes of vesting and payment of a length of service award under s. VFF-EMT 1.07, a program administrator shall accept all service credited to a VFF-EMT by any prior or subsequent program administrator, provided it has received notice from the VFF-EMT as required by sub. (3)(c).

VFF-EMT 1.10 Disability and death benefits. (1) **DISABILITY.** If a VFF-EMT becomes permanently disabled as determined by the Wisconsin worker's compensation program under ch. 102 Stats., while actively on duty performing service, the VFF-EMT may apply to the program administrator for payment of the net asset value of each of the disabled VFF-EMT participant's accounts. Upon request, the program administrator shall make payment as soon as administratively possible.

(2) **DEATH.** If a VFF-EMT dies while actively on the rolls of a volunteer fire department, volunteer fire company, or an emergency medical service that provides services to a participating municipality under a program, the VFF-EMT's designated beneficiary shall be paid an amount equal to the net asset value of each account held by the VFF-EMT designating that beneficiary. Upon request, the program administrator shall make payment as soon as administratively possible.

VFF-EMT 1.11 Records and certification of service. (1) Each participating municipality shall maintain and submit to the program administrator as required under a program, detailed and accurate records of every VFF-EMT providing fire fighting or emergency medical services to that municipality

(2) Annually, on or before January 31, a participating municipality shall submit under oath a statement of service to the program administrator listing all VFF-EMT members that have performed service for that municipality for the preceding calendar

year, and post the statement of service in a conspicuous place for a minimum of 30 days thereafter.

VFF-EMT 1.12 Program administrator qualifications. (1) Pursuant to a fair and equitable procurement process adopted by the board, and based upon the provisions of s. 16.75, Stats., the board shall contract with one or more program administrators to offer a length of service award program. A program administrator awarded a contract shall comply with all of the following:

(a) Have at least 5 years experience administering a length of service award program as described in section 457 of the internal revenue code, or a deferred compensation program as provided for therein. The program administrator's experience shall include administering at least one program that has a participation level of 1,000 or more individual members, multiple participating jurisdictions, and consolidated record keeping for all investment options offered.

(b) Have marketing and enrollment services that include the following:

1. At least annual contacts to each participating municipality and VFF-EMT describing the program and the investment options offered by the program administrator.

2. Presentations to all participating municipalities and VFF-EMT participants that include full disclosure of all direct and indirect fees and costs of the program as well as advantages and disadvantages of participating investment options offered by the program administrator.

3. Literature and forms regarding the program and the investment options offered by the program administrator to be distributed to all participating municipalities and VFF-EMT participants that are in a format approved by the board.

(c) Have services that provide unlimited opportunities to increase or decrease contributions and to redirect contributions to other investment options offered by the program administrator.

(d) Have accounting procedures and consolidated record keeping for account transactions that maintain all participating municipalities' and VFF-EMT participants' records and submits deposits, transfers and withdrawals to the investment companies offering investment options under the program.

(e) Have membership in good standing by the program administrator or the manager of any investment options offered in an organization customary in the program administrator's or investment manager's industry that provides protection against loss.

(f) Have no litigation risks or involvement in pending regulatory action deemed by the board or the department to be material to the continued operations of the program administrator.

(2) The board shall consider the financial strength of a program administrator or an entity affiliated with the program administrator for purposes of operating a program, on the basis of its net worth and the ratio of net worth to present or projected assets under management.

VFF-EMT 1.13 Program administration. (1) A program administrator awarded a contract to provide a length of service award program shall sign a contract with the board in which the program administrator agrees to do all of the following:

(a) Comply with all statutes, rules and regulations governing the program and share pertinent information, such as municipal contributions and state matching funds, with the board and any other program administrator under contract with the board to ensure compliance with the state and federal law and regulations.

(b) Provide the services set forth in s. VFF-EMT 1.12(1)(b) and (c).

(c) Obtain pre-approval by the board of the mandatory disclosures to participating municipalities set forth in s. VFF-EMT 1.12(1)(b)2.

(d) At least annually, provide full disclosure to the board of all fees and commissions earned directly or indirectly on operations of the program by the program administrator, and other financial information relative to a VFF-EMT account maintained by a program administrator, including municipal and state contributions, forfeitures, and disbursements.

(e) Provide, at the program administrator's expense, an annual independently audited financial statement of the affiliated entity providing the investment or insurance plan to a participating municipality under the program to the board within 120 days following the end of each calendar year.

(f) Submit to the board an acceptable contingency plan to address both data processing systems failures and administrative service interruptions.

(g) Upon request, provide a copy of the fund prospectus and annual report for each investment option offered by the program administrator to participating municipalities and enrolled VFF-EMT participants.

(h) Cooperate with other program administrators to provide for service credit portability between program administrators under s. VFF-EMT 1.09.

(i) At least annually, provide statements to participating municipalities and enrolled VFF-EMT participants detailing contributions made on behalf of a VFF-EMT by a participating municipality, account balance information, and disclosure of all fees, commissions and charges affecting that account's earnings or balances.

(j) Provide an annual report to all participating municipalities, VFF-EMT participants and the board illustrating the investment performance of all investment options offered.

(k) Cooperate with any successor program administrator, including extending the term of the contract for a reasonable period of time as may be necessary, to ensure a smooth transition of program administrators.

(l) Provide opinions of tax counsel or other legal counsel to the board as necessary.

(m) Provide a set of procedures to the board and participating municipalities under contract with the program administrator, detailing the steps that a participating municipality must take when terminating its participation in the program.

(2) The program administrator, its agents, and the investment options offered, shall meet all applicable state and federal laws, rules and regulations including the internal revenue code, security and exchange commission regulations, and state and federal insurance laws and regulations.

VFF-EMT 1.14 Participating municipality obligations. (1) In fulfillment of its responsibility as a fiduciary of the program, a participating municipality shall review information provided by the program administrator including the mandatory disclosures described in s. VFF-EMT 1.12(1)(b)2.

(2) A participating municipality shall sign a contract with the program administrator for program services provided under s.16.25, Stats., and ch. VFF-EMT 1.

(3) A participating municipality shall sign a memorandum of understanding with the program administrator prior to selecting any investment option offered stating that all requirements and regulations pertinent to that option have been clearly explained by that program administrator and that the participating municipality has received an explanation by the program administrator or its representatives of the mandatory disclosures described in s. VFF-EMT 1.12(1)(b)2.

VFF-EMT 1.15 Program termination. A participating municipality may terminate a program by adopting and filing a resolution to that effect with the board. The board shall promptly submit a copy of the resolution to the program administrator. A termination shall comply with all applicable statutes and rules, and the requirements of the program administrator and the board. All accounts of VFF-EMT participants in a terminated program shall be treated in the same manner as accounts in a program in which the sponsoring participating municipality ceased to exist as set forth in s. VFF-EMT 1.06 (1)(e).

VFF-EMT 1.16 Appeals. (1) **PROTEST TO MUNICIPALITY.** A VFF-EMT may protest an issue of service credit or other matter affecting the VFF-EMT's substantial interest under the program in writing to the sponsoring participating municipality. The participating municipality shall review the documentation and other submissions and make a determination in writing and return it to the protesting party within 30 days of the receipt of the written protest. The participating municipality may consult with the program administrator as required. Upon request, the board may review a participating municipality's decision.

(2) APPEAL TO THE BOARD. An individual who has a substantial interest affected by a board decision may appeal in writing to the board within 30 days of the receipt of the participating municipality's written determination. The board shall review the documentation and other submissions and make a determination in writing and return it to the appealing party within 90 days of the receipt of the written appeal. All decisions of the board shall be final.

This rule shall take effect on the first day of the month commencing after the date of publication in the Wisconsin Administrative Register as provided in s. 227.22(2)(intro.), Stats.

Robert H. Seitz, Chairperson
Volunteer Fire Fighter and Emergency
Medical Technician Service Award Board

Date