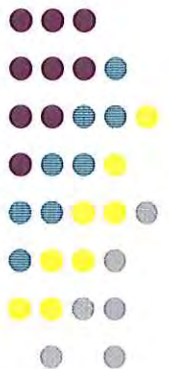




Fire Department Dues Program

Wisconsin Legislative Fiscal Bureau
January, 2011



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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).

Revenue

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
2000-01	\$10,297,900	
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
2008-09	15,758,000	1.9
2009-10	16,167,200	2.6

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.

Summary of Expenditures

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, WTCS operations 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. Beginning in fiscal year 2007-08, 2007 Act 20 required any unencumbered funds at the end of a fiscal year in the annual WTCS operations appropriation, revert back to the fire dues distribution appropriation to be available for distribution to municipalities in the subsequent year. 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, 2010 for 2009-10 Distribution

Revenues	
Remaining 0.5% funds withheld in the prior year	\$24,729.99
Prior year unexpended administrative funds -	
Commerce	9,357.78
Prior year unexpended funds - WTCS	0.00
Clearinghouse accounting balancing	199.22
Fire Department Dues Reported by OCI	<u>16,167,190.89</u>
Total Program Revenue	\$16,201,477.88
Less Program Appropriations	
Commerce fire prevention and fire dues administration	- \$680,400.00
WTCS fire schools local assistance	- 600,000.00
WTCS fire schools administration	<u>- 437,900.00</u>
Total Program Appropriations	- \$1,718,300.00
Gross Amount Available for Distribution	\$14,483,177.88
Less 0.5% Withheld	- \$72,415.89
Final Amount Available for Distribution to Municipalities	\$14,410,761.99

Table 2 illustrates the calculation made by Commerce of the fire department dues revenues available for distribution to municipalities in 2009-10.

Table 3 shows the actual expenditures of fire dues revenues for the four appropriations from fiscal years 2000-01 through 2009-10. Table 3 also shows the appropriated amounts for 2010-11 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 and for the 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
2000-01	\$8,964,400		\$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	600,000	667,800 (4)		15,718,300
2008-09	13,982,400	2.0	715,700	600,000	533,800 (4)		15,831,900
2009-10	14,410,800	5.2	668,400	600,000	437,900		16,417,100
2010-11 est.	14,772,200	0.4	680,400	600,000	437,900		16,490,500

(1) Fire dues are distributed for municipality eligibility in the preceding calendar year. For example, the 2009-10 fire dues were distributed for calendar year 2009 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, WTCS expenditures exceeded the appropriated amount 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 was spent in 2008-09).

Fire Dues Distribution to Municipalities

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 2009-10, a total of \$7,400 was distributed to 18 municipalities under the hold harmless provision.

OCI reported to Commerce by May 1, 2010, on the amount of 2009 fire dues paid by insurers. Commerce then calculated the fire dues distribution to municipalities to be paid in 2009-10. The January 1, 2009, equalized valuation was used to calculate the fire dues distributed from the 2009-10 appropriation. The Department of Administration paid the amounts determined by Commerce by August 1. Fire dues payments to local governments for calendar year 2009 were compiled in May, 2010, and paid in July, 2010, from the 2009-10 appropriation. The distribution of 2009-10 (calendar year 2009) fire dues to 1,845 municipalities was \$14.4 million.

Table 4 shows the fire dues payments distributed in every county in the three most recent fiscal years of 2007-08 (calendar year 2007 dues), 2008-09 (calendar year 2008) and 2009-10 (calendar year 2009, paid to the municipality in July, 2010). The table shows the number of towns, villages and cities in every county that received fire dues

payments in 2009-10, 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 2007-08 through 2009-10)

County	Number of 2009-10 Recipient Municipalities	2007-08 (CY 2007)	2008-09 (CY 2008)	2009-10 (CY 2009)	County	Number of 2009-10 Recipient Municipalities	2007-08 (CY 2007)	2008-09 (CY 2008)	2009-10 (CY 2009)
Adams	19	\$62,387	\$61,453	\$62,938	Manitowoc	30	\$155,920	\$160,209	\$172,416
Ashland	16	28,754	29,651	30,602	Marathon	56	273,529	283,471	291,208
Barron	35	104,988	103,325	105,737	Marinette	25	88,022	91,252	93,376
Bayfield	28	47,428	47,886	51,037	Marquette	19	38,832	41,325	42,453
Brown	24	531,470	544,818	566,783	Menominee	1	7,061	7,108	7,424
Buffalo	23	24,592	25,215	26,312	Milwaukee	19	2,027,841	2,039,379	2,078,086
Burnett	24	57,843	57,391	58,912	Monroe	34	71,071	73,926	76,521
Calumet	16	74,524	76,541	81,831	Oconto	28	88,863	92,468	94,115
Chippewa	31	115,950	121,256	124,804	Oneida	21	152,738	154,546	154,439
Clark	44	49,544	53,053	56,019	Outagamie	31	402,051	413,290	433,475
Columbia	34	144,282	148,847	155,295	Ozaukee	14	295,134	296,607	303,249
Crawford	20	26,888	26,949	28,450	Pepin	11	15,386	15,478	15,591
Dane	59	1,380,971	1,415,554	1,469,834	Pierce	25	97,068	98,518	96,431
Dodge	41	167,730	172,623	179,622	Polk	35	124,452	124,890	122,850
Door	19	158,560	164,011	169,452	Portage	27	136,682	136,940	148,788
Douglas	22	85,395	87,772	93,678	Price	22	31,568	32,486	32,801
Dunn	30	82,219	81,380	83,651	Racine	17	469,401	472,300	484,867
Eau Claire	18	193,471	195,650	201,868	Richland	22	29,644	29,963	31,173
Florence	8	11,757	12,205	12,905	Rock	28	299,313	311,752	320,527
Fond du Lac	32	192,925	194,880	209,179	Rusk	32	25,905	26,638	26,867
Forest	15	23,154	23,625	23,629	St. Croix	33	219,428	220,441	217,241
Grant	52	75,950	79,232	83,600	Sauk	37	182,177	192,838	196,401
Green	23	79,877	81,191	85,028	Sawyer	20	64,841	65,676	67,426
Green Lake	16	50,265	52,122	55,609	Shawano	36	75,953	78,442	80,951
Iowa	25	50,236	51,829	54,060	Sheboygan	28	262,018	268,127	280,878
Iron	12	18,447	18,799	19,330	Taylor	27	32,949	33,333	34,649
Jackson	26	31,223	33,386	35,782	Trempealeau	26	47,813	46,989	52,693
Jefferson	24	202,806	206,086	212,927	Vernon	32	45,464	47,324	50,525
Juneau	28	50,596	54,082	54,684	Vilas	15	140,487	143,167	145,270
Kenosha	12	423,525	426,272	435,407	Walworth	27	371,699	384,020	399,476
Kewaunee	14	42,209	43,666	45,965	Washburn	25	54,025	55,408	57,195
La Crosse	18	215,476	217,926	232,091	Washington	20	378,350	388,924	404,883
Lafayette	26	25,276	28,956	30,808	Waukesha	37	1,431,588	1,452,323	1,468,399
Langlade	19	42,179	43,325	43,442	Waupaca	34	108,777	112,139	113,871
Lincoln	18	57,139	57,469	61,402	Waushara	25	60,870	63,869	63,711
					Winnebago	21	339,137	349,245	364,746
					Wood	34	136,023	139,315	143,114
					Total	1,845	\$13,712,115	\$13,982,448	\$14,410,762

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 non-overlapping six-month period per calendar year, or two inspections per 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, to authorize municipalities to pass an ordinance under which the municipality conducts one fire inspection per calendar year instead of two, provided the interval between those inspections does not exceed 15 months. Commerce does not keep records of which municipalities have adopted such an ordinance.

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.

The definition of substantial compliance began to be used in 2005-06. As of that year, municipalities were required to submit a self-certification form to Commerce that certified the municipality and fire department met the substantial compli-

Table 5: Municipalities Determined to be Noncompliant With Fire Dues Requirements

	2005-06	2006-07	2007-08	2008-09	2009-10
Notices of Noncompliance*	96	77	50	42	29
Number of Noncompliant Municipalities	83	71	45	38	25
On-Site Audits Performed by Commerce	0	53	85	17	0
Number of Municipalities That Did Not Receive Payment Due to Noncompliance	0	5	3	4	3

* The number of notices of noncompliance is greater than the number of municipalities because some municipalities are served by more than one fire department.

ance requirements of the fire dues statutes. Table 5 includes information about noncompliance with fire dues requirements from 2005-06 through 2009-10. During the five years, all determinations of noncompliance have been based on the municipality's self-certification of noncompliance rather than a determination by Commerce. The table shows the number of notices of noncompliance, and the number of municipalities included in those notices. The number of notices of noncompliance was larger than the number of municipalities because some municipalities were served by more than one fire department.

Table 5 also shows the number of on-site audits performed by Commerce, and the number of municipalities that did not receive fire dues payments due to noncompliance.

In 2008-09, Commerce issued 42 notices of noncompliance for 38 municipalities, and all were based on the municipality self-certifying as noncompliant. Commerce conducted 17 on-site audits in that year, and all audited municipalities were found to be in substantial compliance. Four municipalities did not receive fire dues payments due to noncompliance. The four municipalities are the Town of Clayton in Crawford County, Village of Elderon in Marathon County, Village of Couderay in Sawyer County, and City of Galesville in Trempealeau County.

In 2009-10, Commerce issued 29 notices of noncompliance for 25 municipalities, and all were based on municipality self-certification as non-

compliant. Commerce did not conduct any on-site audits because of a staff vacancy. Three municipalities did not receive fire dues payments due to noncompliance. The three municipalities are the Town of Clayton in Crawford County, Village of Elderon in Marathon County, and Village of Couderay in Sawyer County.

In 2006-07 through 2008-09, 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. Prior to 2009-10, 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 is decreasing instances of self-certification of noncompliance.

Administrative rules 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 does 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 ap-

peal 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.

Commerce Administrative Appropriation

Commerce is responsible for administering a statewide fire prevention program. In each of 2009-10 and 2010-11, Commerce is appropriated \$680,400 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 2009-11 biennium, fire prevention coordinators stopped performing on-site audits because of a vacancy. The fire prevention coordinators continued to consult with local fire department and municipal officials regarding fire dues compliance requirements, and the fire prevention code and commercial building code requirements for new buildings and changes of use in existing buildings.

As of December, 2010, Commerce had not filled the position. The Department was holding discussions with the Fire Prevention Code Advisory Council about how best to utilize the position and how best to enforce the substantial compliance requirements of the fire dues program. Commerce planned to resume on-site audits of local programs as time and staff levels permitted.

In 2003 Act 219, Commerce was directed to promulgate an administrative rule that defines "administrative expenses" for expenditures under the administrative appropriation. In 2004, Commerce implemented administrative rule changes, 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.

Wisconsin Technical College System Programs

The Wisconsin Technical College System

(WTCS) is responsible for fire fighter training programs in the WTCS districts. In each of 2009-10 and 2010-11, \$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 2009-10, funding supported training for 4,094 firefighters in programs conducted by WTCS districts.

In addition, the WTCS was appropriated \$437,000 with 3.0 permanent and 1.0 project position from fire dues revenues in each of 2009-10 and 2010-11 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.