



Fire Department Dues

Informational Paper 92

Wisconsin Legislative Fiscal Bureau

January, 2017

Fire Department Dues

Prepared by

Kendra Bonderud

Wisconsin Legislative Fiscal Bureau
One East Main, Suite 301
Madison, WI 53703
<http://legis.wisconsin.gov/lfb>

Fire Department Dues Program

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 Safety and Professional Services (DSPS) 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. The program was administered by the Department of Commerce prior to 2011-12. The Department of Commerce was repealed under 2011 Act 32 and the program and staff were transferred to DSPS.

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 DSPS 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 firefighter 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) DSPS distribution of fire dues payments to local governments that maintain fire departments; (b) DSPS 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).

The DSPS fire prevention program is authorized under section 101.14 of the statutes, and the fire dues program is authorized under s. 101.573 and 101.575 of the statutes. DSPS administers the fire prevention and fire dues programs under administrative rules SPS 314 of the Wisconsin Administrative Code.

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 DSPS on the amount of fire department dues received from insurers during the prior calendar year. Table 1

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

Fiscal Year	Amount	% Change
2006-07	\$15,361,000	
2007-08	15,467,300	0.7%
2008-09	15,758,000	1.9
2009-10	16,167,200	2.6
2010-11	16,549,600	2.4
2011-12	17,675,700	6.8
2012-13	17,434,600*	-1.4
2013-14	19,736,700	13.2
2014-15	18,717,500*	-5.2
2015-16	20,239,500	8.1

*Reported revenue, however, 2012-13 and 2014-15 figures include adjustments to correct overpayments or reporting errors in the previous years.

shows the amount of fire department dues reported by OCI to DSPS (or Commerce, prior to 2012) 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 Bureau 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.

Summary of Expenditures

The Department of Safety and Professional Services 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 DSPS to calculate this by adding unexpended funds from the prior year to the fire department dues revenues reported by OCI. Then DSPS subtracts the appropriated amounts for the DSPS administrative appropriation and the two WTCS fire fighter training appropriations. Finally, DSPS 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 DSPS 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 DSPS 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.

Table 2 illustrates the calculation made by DSPS of the fire department dues revenues available for distribution to municipalities in 2015-16.

Table 3 shows the actual expenditures of fire dues revenues for the four appropriations from fiscal years 2006-07 through 2015-16. Table 3 also shows the appropriated amounts for 2016-17 for the DSPS and the two WTCS appropriations, 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 committed, but unspent, funds.

Table 2: Fire Dues Revenues Available for Distribution to Fire Departments, Calculation on May 1, 2016 for 2015-16 Distribution

Revenues	
Remaining 0.5% funds withheld in the prior year	\$86,110.89
Prior year unexpended administrative Funds - DSPS	100,566.87
Prior year unexpended funds - WTCS	0.00
Correction for prior year fire dues payment	-4,079.09
Accounting adjustment	-1.65
Fire Department Dues Reported by OCI	<u>20,239,487.80</u>
Total Program Revenue	<u>\$20,422,084.82</u>
Less Program Appropriations	
DSPS fire prevention and fire dues administration	- \$730,700.00
WTCS fire schools local assistance	- 600,000.00
WTCS fire schools administration	<u>- 422,900.00</u>
Total Program Appropriations	<u>- \$1,753,600.00</u>
Gross Amount Available for Distribution	\$18,668,484.82
Less 0.5% Withheld	- \$93,342.42
Final Amount Available for Distribution to Municipalities	\$18,575,142.40

Table 3: Expenditures of Fire Department Dues Revenues

Fiscal Year	Fire Dues Distribution to Municipalities (1)	Percent Change in Distribution	Fire Prevention and Fire Dues Administration	WTCS Fire Schools Local Assistance	WTCS Fire Schools Administration	Total Fire Dues Expenditures
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 (2)	15,718,300
2008-09	13,982,400	2.0	715,700	600,000	533,800 (2)	15,831,900
2009-10	14,410,800	5.2	668,400	600,000	437,900	16,417,100
2010-11	14,840,600	0.9	626,900	600,000	437,900	16,505,400
2011-12	16,098,600	8.5	540,500	600,000	406,200	17,645,300
2012-13	15,889,100	-1.3	534,900	600,000	406,200	17,430,300
2013-14	17,977,500	13.1	571,300	600,000	413,900	19,562,700
2014-15	17,136,100	-4.7	707,400	600,000	409,500	18,853,000
2015-16	18,575,100	8.4	660,200	600,000	422,900	20,258,200
2016-17 est.	18,890,000	2.0	730,700	600,000	422,900	20,643,600

(1) Fire dues are distributed for municipality eligibility in the preceding calendar year. For example, the 2015-16 fire dues were distributed for calendar year 2015 activities.

(2) WTCS expenditures exceeded the appropriated amount because WTCS received approval in 2007-08 under s. 16.515 of the statutes for an additional \$316,600 in expenditures for equipment and for fire fighter training programs (\$91,300 of this amount was committed in 2007-08, but was spent in 2008-09).

Fire Dues Distribution to Municipalities

The Department of Safety and Professional Services 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. DSPS distributes a proportionate share of the revenues based on the equalized valuation of real property improvements on land within the qualifying cities, villages and towns. 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 2015-16, \$8,100 was distributed to 13 municipalities under the provision.

OCI reported to DSPS by May 1, 2016, on the amount of 2015 fire dues paid by insurers. DSPS then calculated the fire dues distribution to municipalities to be paid in 2015-16. The January 1, 2015, equalized valuation was used to calculate the fire dues distributed from the 2015-16 appropriation. The Department of Administration paid the amounts determined by DSPS before August 1. Payments to local governments for calendar year 2015 fire dues were compiled in May, 2016, and paid in July, 2016, from the 2015-16 appropriation. The distribution of 2015-16 (calendar year 2015) fire dues to 1,845 municipalities was \$18.6 million.

Table 4 shows the fire dues payments distributed in every county in the three most recent fiscal years of 2013-14 (calendar year 2013 dues), 2014-15 (calendar year 2014) and 2015-16 (calendar year 2015, paid to the municipality in July, 2016). The table shows the number of towns, villages, and cities in every county that received fire dues payments in 2015-16, 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. DSPS is responsible for determining whether a local government is entitled to receive a fire dues payment.

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 DSPS 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 2013-14 through 2015-16)

County	Number of 2015-16 Recipient Municipalities	2013-14 (CY2013)	2014-15 (CY2014)	2015-16 (CY2015)	County	Number of 2015-16 Recipient Municipalities	2013-14 (CY2013)	2014-15 (CY2014)	2015-16 (CY2015)
Adams	19	\$73,567	\$70,296	\$74,868	Manitowoc	30	\$217,252	\$204,313	\$217,477
Ashland	15	40,382	36,850	39,429	Marathon	57	381,855	364,428	391,661
Barron	35	135,940	132,082	142,756	Marinette	25	128,018	116,906	126,121
Bayfield	28	67,461	62,282	67,653	Marquette	19	55,274	51,815	57,747
Brown	24	760,454	725,569	790,431	Menominee	1	8,032	7,491	7,958
Buffalo	23	36,119	34,587	38,524	Milwaukee	19	2,356,277	2,203,660	2,344,871
Burnett	23	71,627	61,569	70,279	Monroe	34	116,263	112,951	124,077
Calumet	17	109,830	104,658	114,881	Oconto	28	126,165	118,978	127,950
Chippewa	31	178,050	171,188	189,116	Oneida	21	192,652	184,316	197,670
Clark	44	75,364	71,399	76,363	Outagamie	31	576,913	549,475	597,344
Columbia	34	189,956	180,377	195,164	Ozaukee	14	378,888	364,749	399,003
Crawford	21	41,007	39,533	42,823	Pepin	11	21,671	19,977	21,927
Dane	59	1,914,100	1,865,713	2,057,122	Pierce	25	119,210	115,075	129,726
Dodge	41	230,244	217,971	232,604	Polk	35	143,505	135,539	146,870
Door	19	220,109	204,530	215,628	Portage	27	200,702	199,762	217,458
Douglas	20	120,737	117,870	123,757	Price	22	43,199	42,612	42,981
Dunn	30	108,572	103,413	114,725	Racine	17	545,538	517,156	556,501
Eau Claire	18	283,488	274,974	304,823	Richland	22	41,233	39,321	42,408
Florence	8	18,724	17,653	18,886	Rock	28	387,316	375,926	407,207
Fond du Lac	32	276,066	262,138	283,165	Rusk	33	35,915	34,970	37,605
Forest	15	31,537	30,652	32,694	Saint Croix	33	273,371	271,444	305,880
Grant	52	115,812	114,335	125,763	Sauk	37	249,759	233,530	258,209
Green	23	111,117	105,759	114,307	Sawyer	20	83,145	77,291	83,181
Green Lake	16	69,956	65,090	69,961	Shawano	36	109,166	101,689	108,944
Iowa	25	71,860	66,201	72,578	Sheboygan	28	348,322	328,116	348,162
Iron	12	24,169	23,229	25,445	Taylor	27	48,662	46,782	50,362
Jackson	27	52,202	49,299	54,360	Trempealeau	24	75,077	72,085	74,840
Jefferson	24	255,887	244,301	264,275	Vernon	32	71,177	67,167	72,832
Juneau	28	67,799	64,774	69,154	Vilas	15	163,685	157,411	169,240
Kenosha	12	452,348	434,088	485,284	Walworth	28	454,342	427,804	455,593
Kewaunee	14	62,031	59,054	76,122	Washburn	25	71,411	67,530	71,380
La Crosse	18	334,647	324,923	355,256	Washington	20	490,695	465,074	506,967
Lafayette	26	40,899	39,112	42,825	Waukesha	37	1,760,658	1,683,050	1,823,082
Langlade	19	58,341	54,276	58,403	Waupaca	34	151,250	142,517	151,041
Lincoln	18	79,659	74,355	81,372	Waushara	25	82,229	76,482	81,388
					Winnebago	21	491,863	464,553	496,870
					Wood	34	196,803	190,022	204,817
					Total	1,845	\$17,977,549	\$17,136,066	\$18,575,142

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 pro-

tection 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 DSPS 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.

In addition, 2013 Act 20 established a requirement that municipalities must be in substantial compliance with the s. 101.141 requirements to keep records of fires and submit the reports of fires to the U.S. Fire Administration for inclusion in the National Fire Incident Reporting System. Prior to enactment of 2013 Act 20, fire departments were required to comply with the fire incident reporting requirements, but the receipt of fire dues was not conditioned upon compliance with the reporting requirements.

The statutes authorize DSPS to promulgate rules that allow for less frequent inspections, based on the type of occupancy or use of the premises. Administrative rule SPS 314.01 (13)(b) 7., effective March 1, 2008, authorizes municipi-

palities 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. DSPS does not keep records of which municipalities have adopted such an ordinance.

DSPS utilizes an online self-certification process whereby, on or before April 1 of every year, the city, village, or town clerk, and the chief of the fire department providing fire protection to the municipality, must complete an online registration and certification process. The officials must certify that the fire department is in substantial compliance with the fire dues program requirements. Effective January 1, 2014, DSPS modified the online self-certification process to include a certification of compliance with the fire incident reporting requirements included in 2013 Act 20.

Determination of Substantial Compliance

The requirement of "substantial compliance" was established by 2003 Act 219. Administrative rules effective January 1, 2005, define "substantial compliance" under administrative code section SPS 314.03 (1)(i) as:

""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."

If DSPS determines that a city, village, or

town does not meet the "substantial compliance" eligibility requirements, DSPS 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 DSPS, 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.

DSPS issues a notice of noncompliance based on one or more of the following reasons: (a) the municipality fails to return the self-certification form on time; (b) the municipality returns an incomplete self-certification form; (c) the municipality self-certifies noncompliance; or (d) an audit by DSPS results in failure. Table 5 includes information about noncompliance with fire dues requirements from 2010-11 through 2015-16. During the six years, all determinations of noncompliance have been based on the municipality's self-certification of noncompliance, a failure to self-certify compliance, or that the municipality indicated it did not provide fire prevention services. The table shows the number of municipalities that received notices of noncompliance.

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

In 2014-15, DSPS issued notices of noncompliance for 37 municipalities. The reasons for the

37 notices included seven failures to self-certify, three that self-certified as noncompliant, three that were noncompliant with the fire incident reporting requirements, and 24 incomplete. Five municipalities did not receive fire dues payments due to noncompliance. These included: (a) the Towns of Dewey, La Follette, and Sand Lake in Burnett County; and (b) the Town and Village of Couderay in Sawyer County.

In 2015-16, DSPS issued notices of noncompliance to 19 municipalities. The reasons for the notices included one for failure to self-certify, two that self-certified as noncompliant, two that were noncompliant with fire incident reporting requirements, and 14 incomplete. Seven municipalities did not receive a fire dues payment due to noncompliance, including: (a) Town of Sanborn in Ashland County; (b) Town of Blaine in Burnett County; (c) Towns of Cloverland and Dairyland in Douglas County; (d) Town of Draper in Sawyer County; and (e) Town and Village of Ettrick in Trempealeau County.

DSPS fire prevention coordinators increased the number of onsite audits from 24 in 2013-14 to 187 in 2014-15 and 233 in 2015-16.

Administrative rules in SPS 314.01 establish an appeals process to be followed if DSPS 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

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

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Number of Noncompliant Municipalities	65	76	50	17	37	19
On-Site Audits Performed by Commerce/DSPS	2	0	11	24	187	233
Number of Municipalities That Did Not Receive Payment Due to Noncompliance	1	8	2	2	5	7

within 30 days after DSPS's determination of ineligibility. An appeals board appointed by DSPS would consider the appeal and forward its findings to the Secretary of DSPS within 30 days. The DSPS Secretary would uphold or overturn the Department's initial determination of failure. This appeals procedure has not been used yet because all determinations of noncompliance have been based on the municipality's self-certification of noncompliance or two or more years of the municipality failing to submit a self-certification form.

If DSPS 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.

DSPS Administrative Appropriation

DSPS is responsible for administering a statewide fire prevention program. DSPS is appropriated \$730,700 in 2015-16 and \$730,700 in 2016-17 from fire dues revenues with 5.5 positions. The Department uses the administrative funds for activities such as: (a) conducting annual training sessions for local fire inspectors; (b) providing onsite consultations and 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 5.5 full-time equivalent (FTE) DSPS positions include: (a) 4.0 FTE fire prevention coordinators whose duties include to audit municipalities for fire dues grant eligibility, assist municipalities and local fire departments to meet state requirements, and provide technical support, onsite consultations and audits, and training regarding fire prevention; and (b) 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.

During 2015-17, the four fire prevention coordinators spent most of their time: (a) consulting 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; (b) providing onsite consultations and training for municipal fire departments; and (c) performing onsite audits of fire departments and associated follow-up audits.

The statutes require an administrative rule that defines "administrative expenses" for expenditures under the administrative appropriation. Administrative rules included in SPS 314.03 (1) and effective in 2004, 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, as follows:

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.

In 2015, DSPPS contracted with a private vendor to provide software, technical assistance, and training to local fire departments to help them meet their statutory requirement to report every fire involving a building to the U.S. Fire Administration for inclusion in the National Fire Incident Reporting System. As of September, 2016, the contractor had provided ten training sessions to fire departments statewide, and 24 fire departments had begun using the software to report fire incidents. Other fire departments use other types of software to report fire incidents.

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 2015-16 and 2016-17, \$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 2015-16, funding supported training for 5,226 firefighters in programs conducted by WTCS districts.

In addition, the WTCS is appropriated \$422,900 in 2015-16 and 2016-17 from fire dues revenues with 3.0 permanent positions 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.