



## Legislative Fiscal Bureau

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September 14, 2011

TO: Members  
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Administration: Section 13.10 Request Related to Capitol Security Cost Supplements,  
Agenda Item II

### REQUEST

On August 5, 2011, the Department of Administration (DOA) requested the transfer of \$8,088,600 GPR from the Joint Committee on Finance's supplemental appropriation [s. 20.865(4)(a) of the statutes] to DOA's facility operations appropriation [s. 20.505(5)(ka) of the statutes]. The Department also requested increased appropriation authority under s. 20.505(5)(ka) of the same amount to allow payments to state agencies and local units of government for these agencies' costs to provide security at the State Capitol building in 2011.

### BACKGROUND

Under s. 66.0301(2) of the statutes, any municipality may contract with other municipalities (including by definition the state and Indian tribes and bands in this state), for the receipt or furnishing of services or the joint exercise of any power or duty required or authorized by law. Municipalities or tribal parties may negotiate a contract outlining the various duties of each body have varying powers or duties under the law, each may act under the contract to the extent of its lawful powers and duties. A contract may bind the contracting parties for the length of time specified in the contract.

Under s. 16.84 of the statutes, DOA must appoint police officers as is necessary to safeguard all public property under DOA's charge, and provide, by agreement with any other state agency, police and security services at buildings and facilities owned, controlled, or occupied by the other state agency.

Subsequent to the introduction of the Governor's 2010-11 budget adjustment bill on February 11, 2011, significant protests occurred in and around the State Capitol. In order to provide security services for the period between approximately mid-February and mid-March, 2011, DOA utilized the services of 199 local law enforcement agencies under mutual aid. Likewise, services of law enforcement personnel from the Departments of Justice and Natural Resources, the State Patrol, State Fair Park, and the Madison, Milwaukee and Parkside campuses of the University of Wisconsin were used between mid-February, 2011 and early-July, 2011. According to information provided by DOA, at various times during the period, crowds of up to 100,000 people assembled on the Capitol Square.

In order to reimburse local and state law enforcement agencies for security services, 2011 Act 32, placed \$10 million GPR in the Joint Committee on Finance's supplemental appropriation (s. 20.865(4)(a)). For the 2011-13 biennium, the Committee's GPR appropriation was specifically modified to allow the supplementation of PR and SEG appropriations "for payment or reimbursement of costs incurred in this state to maintain security in and around the state capitol building in 2011[.]"

## **ANALYSIS**

On August 5, 2011, DOA submitted a s. 13.10 request to the Committee for the release of \$8,088,600 GPR in 2011-12 for the costs of capitol security from the Committee's supplemental appropriation to DOA's program revenue appropriation for facilities operations (s. 20.505(5)(ka)). These costs were associated with law enforcement services provided by 196 local agencies and seven state agencies and university campuses. On August 18, 2011, the Department indicated that an additional two local law enforcement agencies had submitted claims, additional prior claims had been audited, and that some prior claims were revised. On August 31, 2011, DOA indicated that the amounts requested for reimbursement for State Fair Park should be \$25,700 rather than \$5,100 as originally requested. On September 6, 2011, DOA indicated that there was a new request for the City of Portage and several revisions to both the audited and unaudited request from local agencies totaling \$3,300. As a result, the total requested reimbursement increased by \$73,700 to \$8,162,300. [Alternative 1] The remainder of this memorandum addresses the request as revised.

The following table identifies the request as modified on August 18 and 31, and September 6, 2011. Of the amounts requested, an estimated \$4,226,000 would be used to make payments to local law enforcement agencies and \$3,936,300 would be used to reimburse state agencies for their Capitol security costs.

**2011 Capitol Security Reimbursement Request by Agency  
(Revised August 31, 2011)**

| <u>State Agency</u>              | <u>Reimbursement</u> |
|----------------------------------|----------------------|
| Justice                          | \$73,800             |
| Natural Resources                | 874,000              |
| Transportation (State Patrol)    | 2,665,200            |
| State Fair Park                  | 25,700               |
| UW-Madison                       | 287,100              |
| UW-Milwaukee                     | 4,600                |
| UW-Parkside                      | <u>5,900</u>         |
| State Agency Total               | \$3,936,300          |
| <br><u>Local Law Enforcement</u> |                      |
| Audited                          | \$3,470,500          |
| Unaudited                        | <u>755,500</u>       |
| Total                            | \$4,226,000          |
| <br>Total Requested Transfer     | <br>\$8,162,300      |

In 2011-13, funding under DOA's facilities operations appropriation is \$37,866,400 PR annually. This appropriation is used to support the "costs of operation of state-owned or operated facilities that are not funded from other appropriations, including custodial and maintenance services; minor projects; utilities, fuel, heat and air conditioning; assessments levied by the department under s. 16.847 (3) [energy efficiency assessments] for costs incurred and savings generated at departmental facilities; and costs incurred under ss. 16.858 [energy conservation audits] and 16.895 [state-owned or operated heating, cooling or power plants] by or on behalf of the department; and for police and protection functions under s. 16.84 (2) and (3)." Generally, revenues for the appropriation are provided from charges to state agencies for the operation of state facilities, parking rental fees, energy costs, and from the GPR supplemental appropriation for maintenance of the Capitol and executive residence. Under the revised s. 13.10 request, the amounts appropriated for facilities operations would increase to \$46,028,700 PR for 2011-12. The funding amount for 2012-13 would remain unchanged at \$37.9 million PR.

The Department indicates that 199 local law enforcement agencies have requested payments for salaries, fringe benefits, vehicle mileage, food, and lodging. The initial memorandum of understanding provided by DOA to the local units of government stated that the agencies would be reimbursed for "staff wages, overtime, mileage and lodging expenses incurred while providing assistance." On April 25, 2011, the Department initially indicated to local law enforcement agencies that reimbursement would not include fringe benefits (because those costs are monthly or annual costs that are not based on wages), overhead costs, and meals. On May 16, 2011, however, after DOA staff met with representatives of the Badger State Sheriffs' Association, the Department agreed to modify the reimbursement rate. According to DOA:

"...local enforcement units will be reimbursed for the actual, necessary and

reasonable costs associated with the mutual aid provided at the State Capitol, including meals, provided that those costs are consistent with State accounting guidelines, are not duplicative of costs incurred elsewhere, and would not have been incurred regardless of the mutual aid provided. DOA will audit each claim submitted by local law enforcement against this criteria and will work individually with each local law enforcement unit to ensure that the costs claimed are legitimate and properly documented."

Under the DOA reimbursement criteria, local law enforcement would be reimbursed for salary costs, fringe benefits related to salary (workers' compensation, Social Security, Medicare, and retirement), and mileage, meals, and lodging within the maximums established in the state compensation plan.

The attachment to this paper identifies the reimbursement amounts by local unit of government. In addition to the amount of reimbursement, the attachment identifies claims for which DOA has completed an audit and claims for which an audit is pending. In total, audits are still pending for five local agencies (\$755,500 in total claims). According to the Department, "No claims from local law enforcement were denied in total, however, numerous claims were adjusted to remain within the parameters specified in the Secretary's May 16, 2011 letter." The Department indicates that most adjustments were for "mathematical errors in tabulating costs or the recalculation of salary/fringe amounts to remain within" the state accounting parameter. Further, the "focus of the Department's audits was to ensure that costs incurred by local law enforcement agencies were appropriate, and did not necessarily involve a tabulation of hours."

Local agencies initially submitted requests totaling \$4,167,200; following changes and audit adjustments, a net additional increase to this amount of \$58,800 was identified. Of the amounts recommended by DOA for local law enforcement agencies, \$3,470,500 would be provided to the 194 agencies the Department has audited.

The Department indicates that no payment will be made to local law enforcement agencies until an audit of its request is completed. If there are excess funds after reimbursing law enforcement agencies, DOA indicates that these funds will be retained in the DOA appropriation in unallotted reserve to lapse to the general fund. While the Department states that it would not approve the claims until the audit of particular agencies have been completed, it could be argued that the Legislature made a decision to set aside funds in its supplemental appropriation in order to have a chance to review Capitol security costs. To this end, a decision on use of these funds could be delayed until the reviews are complete and final audited amounts are identified. As such, the Committee could modify the Department's request to release \$3,470,500 associated with the 194 audited local law enforcement agency requests. This would reduce the initial reimbursement provided to local law enforcement agencies by -\$755,500. After the remaining five agencies have been audited, DOA could submit another request based on the audited findings. The Committee could choose to allow DOA to submit information on the unaudited amounts to the Committee under 14-day passive review. This could expedite payments to the remaining local agencies, but

would require DOA to come before the Committee should an objection be raised, more requests are received, or additional costs exceed \$755,500. [Alternative 2]

Regarding state agencies, DOA indicates that reimbursable costs also had to be consistent with state accounting guidelines. According to DOA: "The claims generally included costs for salaries and fringe for permanent staff, LTE [limited-term employee] costs, meals, lodging and other miscellaneous supplies and services." The Department typically approved reimbursement to state agencies only for overtime salaries and fringe benefits. In the case of DNR reimbursement, however, all salary and fringe benefit costs were reimbursed "because DNR wardens and rangers are funded from revenue sources that come with certain use restrictions, such as federal requirements that prohibit the diversion of state fish and wildlife licensing fee revenues for other uses."

State agencies initially submitted claims totaling \$5,767,800. Subsequent to the application of the review criteria above, this amount was reduced to \$3,915,700. On August 31, DOA indicated that payments to State Fair Park should have included regular hours as well as overtime hours (initial request included only overtime hours). The Department states that since State Fair Park personnel used for Capitol security were limited-term employees that the Park would not have used unless needed for a specific security detail, the costs should not be considered foregone activity in another area, but a new cost. The Department also states that it will absorb \$900,000 of overtime costs for DOA's State Capitol Police and an additional \$1 million of non-overtime costs will not be reimbursed. The seven state agencies and University of Wisconsin campuses that provided law enforcement services utilized personnel funded from GPR, PR, SEG and FED as identified below.

| <u>Agency</u>                     | <u>GPR</u>   | <u>PR</u> | <u>SEG</u>  | <u>FED</u> | <u>Total</u> |
|-----------------------------------|--------------|-----------|-------------|------------|--------------|
| Justice                           |              | \$62,700  | \$8,000     | \$3,100    | \$73,800     |
| Natural Resources                 |              | 874,000   |             |            | 874,000      |
| Transportation                    |              |           | 2,665,200   |            | 2,665,200    |
| State Fair Park                   |              | 25,700    |             |            | 25,700       |
| University of Wisconsin-Madison   | \$287,100    |           |             |            | 287,100      |
| University of Wisconsin-Milwaukee | 4,600        |           |             |            | 4,600        |
| University of Wisconsin-Parkside  | <u>5,900</u> |           |             |            | <u>5,900</u> |
| Total                             | \$297,600    | \$962,400 | \$2,673,200 | \$3,100    | \$3,936,300  |

The Department of Administration indicates that agencies would be reimbursed in 2011-12 for expenses that occurred in 2010-11. Given that these expenses occurred in the prior fiscal year and were charged to the concluded 2010-11 state fiscal year, and that the seven state agencies were performing law enforcement functions within the broad scope of their duties by assisting another state agency (DOA-Capitol Police), it could be argued that reimbursement of state agencies is not necessary. As such, the Department's request could be reduced by \$3,936,300. [Alternative 3]

Further, DOA argues that certain funds cannot be used for purposes other than those specified in the statutes (specifically those related to fish and wildlife fees associated by DNR). Despite statutory specifications, however, DOA requested services from agencies funded from these fund sources at the time of the 2011 Capitol demonstrations. If state or federal law prohibited the use of these appropriations to support DOA's law enforcement efforts, these appropriations should not have been used. In addition, it can be argued that agencies should not anticipate reimbursement.

On the other hand, however, the following could be noted:

- Program revenue and SEG funds were used to pay for the additional law enforcement services. As a result, revenue in these appropriations for other statutorily authorized activities was reduced. To the extent that the services provided to DOA were beyond those budgeted, these state agencies' mutual aid assistance reduced the available revenue to support their statutory activities. Reimbursement to the agencies would restore revenues to support these activities in 2011-12.
- In DOJ, the expended SEG funds are from state lottery proceeds DOJ receives for lottery-related law enforcement. Under the state constitution, lottery proceeds are required to go toward property tax relief. Further, as with DNR, DOJ would need to reimburse the federal government for funds used for activities outside of the federally authorized grant. Finally, two of the DOJ appropriations used to fund law enforcement services have been in deficit for a number of years (crime lab surcharge and the penalty surcharge). The Department argues that without reimbursement, the appropriation deficits would be further exacerbated.
- The State Fair Park Board is funded from program revenues derived from the annual state fair and other events held at the Park. The Park has had a substantial deficit for a number of years. Further, Park officials argue capitol security services were provided by LTE staff that would not have otherwise been on duty. Without reimbursement the Park deficit would be exacerbated.
- State Patrol costs under DOT are funded from the transportation fund. To the extent that these costs are not reimbursed, less revenue is available in the fund.
- In the University System, GPR and PR from tuition are generally pooled to support certain costs. Further, the University is allowed to maintain a reserve of these funds for future use. To the extent that GPR in the University is not reimbursed, GPR/tuition reserves are reduced and not available to address future funding.
- The Legislature in Act 32 specifically placed \$10 million in the Committee's reserve appropriation to fund reimbursing the costs of Capitol security provided in 2011. The statutory language does not distinguish between state and local law enforcement services. Given that multiple state agencies provided law enforcement services for Capitol security, it could be argued that reimbursement of these agencies, no matter the initial fund source, is appropriate. While 2011 Act 32 does not specify which agencies would or could be reimbursed with these funds, it could be

argued that the agencies that have requested reimbursement were contemplated when approving the funds.

Under the Department's request, \$1,861,600 GPR in reserved funding allocated to Capitol security would remain in the Committee's supplemental appropriation. To the extent that this funding was not reallocated for other purposes during the 2011-13 biennium, these funds would lapse to the general fund. If the Committee denies the request [Alternative 4], the reserved \$10 million would remain in the Committee's GPR appropriation for future release.

## **ALTERNATIVES**

1. Approve the Department's recommendation to transfer \$8,162,300 in 2011-12 from the Committee's supplemental appropriation [s. 20.865(4)(a)] to the Department of Administration's facilities operations appropriation [s. 20.505(5)(ka)] for costs associated with security services provided at the State Capitol in 2011. Further, increase expenditure authority on a one-time basis in the PR appropriation for facilities operations [s. 20.505(5)(ka)] by a corresponding \$8,162,300 in 2011-12.

2. In addition to Alternative 1, modify the Department's recommendation by -\$775,500 in 2011-12, to only provide reimbursement for local law enforcement agency costs that have been audited by DOA. Specify that the Department may submit a request of up to \$755,500 for reimbursement costs for the five local agencies that remain unaudited under a 14-day passive review process. [Additional requests from local agencies or a greater amount must be formally reviewed by a meeting of the Committee under s. 13.10.] Adjust the Department's request related to the PR facilities operations appropriation [s. 20.505(5)(ka)] by a corresponding amount.

3. In addition to Alternative 1, modify the Department's recommendation by -\$3,936,300 in 2011-12 to eliminate funding to reimburse state agencies. Adjust the Department's request related to the PR facilities operations appropriation [s. 20.505(5)(ka)] by a corresponding amount.

4. Deny the Department's request.

Prepared by: Darin Renner and Jere Bauer  
Attachment

## ATTACHMENT

### 2011 Capitol Security Local Cost Reimbursement DOA s. 13.10 Request (Revised September 6, 2011)

| <u>Municipality</u>     | <u>Reimbursement<br/>Claim</u> | <u>Audit<br/>Complete</u> | <u>Pending*</u> |
|-------------------------|--------------------------------|---------------------------|-----------------|
| Adams County            | 28,138.53                      | 28,138.53                 |                 |
| Adams, City of          | 2,067.88                       | 2,067.88                  |                 |
| Appleton                | 26,381.30                      | 26,381.30                 |                 |
| Argyle, Village of      | 1,714.56                       | 1,714.56                  |                 |
| Ashwaubenon, Village of | 12,630.33                      | 12,630.33                 |                 |
| Baraboo, City of        | 8,814.43                       | 8,814.43                  |                 |
| Barron County           | 3,687.34                       | 3,687.34                  |                 |
| Bayfield County         | 3,845.17                       | 3,845.17                  |                 |
| Bayside, Village of     | 10,109.71                      | 10,109.71                 |                 |
| Beaver Dam PD           | 29,751.79                      | 29,751.79                 |                 |
| Belleville, Village of  | 1,889.31                       | 1,889.31                  |                 |
| Beloit, City of         | 31,677.82                      | 31,677.82                 |                 |
| Bloomer, City of        | 3,003.41                       | 3,003.41                  |                 |
| Blue Mounds, Village of | 488.29                         | 488.29                    |                 |
| Brandon-Fairwater PD    | 636.47                         | 636.47                    |                 |
| Brookfield, City of     | 18,922.10                      | 18,922.10                 |                 |
| Brown County            | 18,228.47                      | 18,228.47                 |                 |
| Brown Deer, Village of  | 12,557.27                      | 12,557.27                 |                 |
| Buffalo County          | 8,795.46                       | 8,795.46                  |                 |
| Burlington PD           | 7,125.00                       | 7,125.00                  |                 |
| Burnett County          | 8,611.50                       | 8,611.50                  |                 |
| Calumet County          | 1,744.59                       | 1,744.59                  |                 |
| Cedarburg, City of      | 24,194.63                      | 24,194.63                 |                 |
| Centuria PD             | 689.28                         | 2,673.00                  |                 |
| Chilton, City of        | 913.79                         | 913.79                    |                 |
| Chippewa County         | 11,591.37                      | 12,007.29                 |                 |
| Chippewa Falls PD       | 4,120.95                       | 4,120.95                  |                 |
| Clark County            | 10,425.25                      | 10,425.25                 |                 |
| Clear Lake PD           | 851.78                         | 851.78                    |                 |
| Clintonville PD         | 7,795.07                       | 7,795.07                  |                 |
| Colfax, Village of      | 1,456.39                       |                           | \$1,456.39      |
| Columbia County         | 4,023.18                       |                           | 4,023.18        |
| Columbus PD             | 3,829.46                       |                           | 3,829.46        |
| Crawford County         | 1,946.16                       | 1,946.16                  |                 |
| Dane County             | 534,080.70                     | 534,080.70                |                 |



| <u>Municipality</u>       | <u>Reimbursement<br/>Claim</u> | <u>Audit<br/>Complete</u> | <u>Pending*</u> |
|---------------------------|--------------------------------|---------------------------|-----------------|
| Darien PD                 | \$835.93                       | \$835.93                  |                 |
| Darlington PD             | 4,240.84                       | 4,240.84                  |                 |
| Dodge County              | 65,979.27                      | 65,979.27                 |                 |
| Door County               | 4,702.40                       | 4,702.40                  |                 |
| Douglas County            | 17,096.32                      | 17,096.32                 |                 |
| Dunn County               | 29,282.23                      | 29,282.23                 |                 |
| Eagle River               | 2,079.69                       | 2,079.69                  |                 |
| Eau Claire, City of       | 3,273.03                       | 3,273.03                  |                 |
| Edgerton, City of         | 1,372.97                       | 1,372.97                  |                 |
| Ellsworth PD              | 3,955.96                       | 3,955.96                  |                 |
| Evansville PD             | 3,291.62                       | 3,291.62                  |                 |
| Everest Metro PD          | 5,198.01                       | 5,198.01                  |                 |
| Fall River PD             | 1,374.69                       | 1,374.69                  |                 |
| Fitchburg, City of        | 19,061.21                      | 19,061.21                 |                 |
| Florence County           | 8,545.45                       | 8,545.45                  |                 |
| Fond Du Lac County        | 53,270.13                      | 53,270.13                 |                 |
| Fond Du Lac, City of      | 126,358.71                     | 126,358.71                |                 |
| Fontana PD                | 5,858.37                       | 5,858.37                  |                 |
| Franklin, City of         | 18,610.92                      | 18,610.92                 |                 |
| Geneva, Town of           | 407.68                         | 407.68                    |                 |
| Germantown, Village of    | 14,592.66                      | 14,592.66                 |                 |
| Grafton, Village of       | 4,452.90                       | 4,452.90                  |                 |
| Grant County              | 27,493.13                      | 27,493.13                 |                 |
| Green Bay, City of        | 8,222.31                       | 8,222.31                  |                 |
| Green County              | 17,640.05                      | 17,640.05                 |                 |
| Green Lake County         | 24,133.34                      | 24,133.34                 |                 |
| Greenfield PD             | 12,596.08                      | 12,596.08                 |                 |
| Hales Corners, Village of | 17,648.20                      | 17,648.20                 |                 |
| Hartford PD               | 4,701.94                       | 4,701.94                  |                 |
| Hartland PD               | 8,958.60                       | 8,949.62                  |                 |
| Hillsboro, City of        | 1,161.00                       | 1,161.00                  |                 |
| Horicon, City of          | 2,147.12                       | 2,147.12                  |                 |
| Hustisford PD             | 411.82                         | 411.82                    |                 |
| Iowa County               | 15,940.18                      | 15,940.18                 |                 |
| Jackson County            | 23,046.52                      | 23,046.52                 |                 |
| Jackson, Village of       | 6,283.96                       | 6,283.96                  |                 |
| Janesville PD             | 55,079.10                      | 55,079.10                 |                 |
| Jefferson County          | 57,691.85                      | 57,691.85                 |                 |
| Juneau County             | 16,733.33                      | 16,733.33                 |                 |
| Kaukauna PD               | 829.29                         | 829.29                    |                 |

| <u>Municipality</u>       | <u>Reimbursement<br/>Claim</u> | <u>Audit<br/>Complete</u> | <u>Pending*</u> |
|---------------------------|--------------------------------|---------------------------|-----------------|
| Kenosha County            | \$91,203.95                    | \$91,203.95               |                 |
| Kewaskum, Village of      | 2,497.87                       | 2,497.87                  |                 |
| Kiel, City of             | 5,343.85                       | 5,343.85                  |                 |
| Kohler PD                 | 1,987.53                       | 1,987.53                  |                 |
| Kronenwetter PD           | 8,198.63                       | 8,198.63                  |                 |
| La Crosse County          | 18,407.36                      | 18,407.36                 |                 |
| Lac Du Flambeau Tribal PD | 2,624.01                       | 2,624.01                  |                 |
| Ladysmith PD              | 8,648.26                       | 8,648.26                  |                 |
| Lafayette County          | 21,417.45                      | 22,423.05                 |                 |
| Lake Delton PD            | 7,505.37                       | 7,505.37                  |                 |
| Lake Geneva, City of      | 9,670.27                       | 9,670.27                  |                 |
| Langlade County           | 6,087.89                       | 6,087.89                  |                 |
| Lincoln County            | 8,114.77                       | 8,114.77                  |                 |
| Linden, Village of        | 272.15                         | 272.15                    |                 |
| Linn, Town of             | 3,531.63                       | 3,531.63                  |                 |
| Lodi PD                   | 818.40                         | 818.40                    |                 |
| Madison, City of          | 735,624.05                     |                           | \$735,624.05    |
| Manawa, City of           | 270.00                         | 270.00                    |                 |
| Manitowoc County          | 14,485.95                      | 14,306.14                 |                 |
| Manitowoc, City of        | 28,750.99                      | 28,750.99                 |                 |
| Maple Bluff PD            | 3,578.84                       | 3,578.84                  |                 |
| Marathon County           | 17,352.23                      | 17,352.23                 |                 |
| Marinette County          | 14,605.25                      | 14,605.25                 |                 |
| Marquette County          | 20,591.24                      | 20,591.24                 |                 |
| Marshfield PD             | 7,476.58                       | 7,476.58                  |                 |
| Mayville, City of         | 11,284.90                      | 11,284.90                 |                 |
| Menominee County          | 7,012.29                       | 7,012.29                  |                 |
| Menomonie PD              | 9,528.12                       | 9,528.12                  |                 |
| Mequon PD                 | 14,420.10                      | 14,420.10                 |                 |
| Merrill, City of          | 3,503.59                       | 3,503.59                  |                 |
| Middleton PD              | 11,237.23                      | 11,237.23                 |                 |
| Milton, City of           | 2,087.32                       | 2,087.32                  |                 |
| Milwaukee, City of        | 145,940.11                     | 145,940.11                |                 |
| Milwaukee County          | 128,622.80                     | 128,622.80                |                 |
| Monona, City of           | 4,981.55                       | 4,981.55                  |                 |
| Monroe County             | 4,589.13                       | 4,589.13                  |                 |
| Monroe PD                 | 9,440.49                       | 9,440.49                  |                 |
| Montello, City of         | 1,395.14                       | 1,395.14                  |                 |
| Mt Pleasant, Village of   | 18,786.13                      | 18,786.13                 |                 |
| Muskego                   | 2,247.63                       | 2,247.63                  |                 |

| <u>Municipality</u>      | <u>Reimbursement<br/>Claim</u> | <u>Audit<br/>Complete</u> | <u>Pending*</u> |
|--------------------------|--------------------------------|---------------------------|-----------------|
| Neenah, City of          | \$6,492.40                     | \$6,492.40                |                 |
| Neosho, Village of       | 3,278.25                       | 3,278.25                  |                 |
| New Holstein, City of    | 2,955.83                       | 2,955.83                  |                 |
| North Fond Du Lac PD     | 25,788.17                      | 25,788.17                 |                 |
| Oak Creek PD             | 10,404.21                      | 10,404.21                 |                 |
| Oconto County            | 9,023.11                       | 9,023.11                  |                 |
| Oconto Falls, City of    | 2,597.45                       | 2,597.45                  |                 |
| Oneida County            | 28,530.31                      | 28,530.31                 |                 |
| Ontario PD               | 237.91                         | 237.91                    |                 |
| Osceola, Village of      | 12,184.73                      | 12,184.73                 |                 |
| Oshkosh, City of         | 7,692.45                       | 7,692.45                  |                 |
| Ozaukee County           | 68,171.81                      | 65,743.70                 |                 |
| Park Falls, City of      | 2,620.10                       | 2,620.10                  |                 |
| Pepin County             | 5,051.37                       | 5,051.37                  |                 |
| Pewaukee, Village of     | 4,090.82                       | 4,090.82                  |                 |
| Phillips PD              | 2,828.30                       | 2,828.30                  |                 |
| Pierce County            | 17,251.75                      | 17,251.75                 |                 |
| Platteville PD           | 814.48                         | 814.48                    |                 |
| Polk County              | 14,796.95                      | 14,796.95                 |                 |
| Port Washington, City of | 9,536.76                       | 9,536.76                  |                 |
| Portage, City of         | 1,733.37                       | 1,733.37                  |                 |
| Portage County           | 54,091.21                      | 54,954.69                 |                 |
| Prairie du Chien PD      | 1,772.32                       | 1,772.32                  |                 |
| Prescott, City of        | 5,538.13                       | 5,538.13                  |                 |
| Racine County            | 16,515.21                      | 16,515.21                 |                 |
| Racine PD                | 17,938.66                      | 17,938.66                 |                 |
| Randolph PD              | 949.12                         | 949.12                    |                 |
| Reedsburg, City of       | 2,577.94                       | 2,577.94                  |                 |
| Rhineland PD             | 2,632.06                       | 2,632.06                  |                 |
| Richland Center PD       | 739.74                         | 739.74                    |                 |
| Richland County          | 1,289.20                       | 1,289.20                  |                 |
| River Falls PD           | 4,316.01                       | 4,316.01                  |                 |
| Rock County              | 111,066.18                     | 111,066.18                |                 |
| Rome, Town of            | 3,186.48                       | 3,186.48                  |                 |
| Rothschild PD            | 5,636.32                       | 5,636.32                  |                 |
| Rusk County              | 12,995.09                      | 12,995.09                 |                 |
| Sauk County              | 14,753.27                      | 14,753.27                 |                 |
| Sauk Prairie PD          | 6,205.11                       | 6,205.11                  |                 |
| Sawyer County            | 7,677.27                       | 7,677.27                  |                 |
| Shawano County           | 22,622.58                      | 22,622.58                 |                 |

| <u>Municipality</u>        | <u>Reimbursement<br/>Claim</u> | <u>Audit<br/>Complete</u> | <u>Pending*</u> |
|----------------------------|--------------------------------|---------------------------|-----------------|
| Sheboygan County           | \$11,259.44                    | \$11,259.44               |                 |
| Sheboygan Falls, City of   | 2,422.29                       | 2,422.29                  |                 |
| Slinger, Village of        | 2,456.40                       | 2,456.40                  |                 |
| South Milwaukee, City of   | 17,396.74                      | 17,396.74                 |                 |
| Sparta PD                  | 7,273.47                       | 7,273.47                  |                 |
| Spring Green, Village of   | 3,193.96                       | 3,193.96                  |                 |
| St. Croix County           | 34,032.03                      | 34,032.03                 |                 |
| St. Francis, City of       | 3,611.81                       | 3,611.81                  |                 |
| Stevens Point, City of     | 1,419.98                       | 1,419.98                  |                 |
| Stoughton PD               | 5,570.40                       | 5,570.40                  |                 |
| Sturgeon Bay PD            | 2,324.10                       | 2,324.10                  |                 |
| Sturtevant, Village of     | 1,361.68                       | 1,361.68                  |                 |
| Sun Prairie, City of       | 27,359.89                      | 27,359.89                 |                 |
| Superior PD                | 8,518.57                       | 8,518.57                  |                 |
| Taylor County              | 14,124.84                      | 14,124.84                 |                 |
| Thiensville, Village of    | 3,921.22                       | 3,921.22                  |                 |
| Thorp PD                   | 997.31                         | 997.31                    |                 |
| Tomah PD                   | 10,629.55                      |                           | \$10,629.55     |
| Trempealeau County         | 37,080.84                      | 37,080.84                 |                 |
| Two Rivers, City of        | 7,939.56                       | 7,939.56                  |                 |
| Vernon County              | 5,520.55                       | 5,520.55                  |                 |
| Verona                     | 1,575.81                       | 1,575.81                  |                 |
| Vilas County               | 27,964.87                      | 27,964.87                 |                 |
| Viroqua PD                 | 2,363.80                       | 2,363.80                  |                 |
| Walworth County            | 75,234.20                      | 75,234.20                 |                 |
| Washburn County            | 11,790.81                      | 12,405.36                 |                 |
| Washington County          | 75,515.71                      | 75,515.71                 |                 |
| Waterford, Town of         | 8,318.68                       | 8,318.68                  |                 |
| Waterloo, City of          | 4,483.24                       | 4,483.24                  |                 |
| Watertown, City of         | 8,471.19                       | 8,471.19                  |                 |
| Waukesha County            | 123,226.62                     | 123,226.62                |                 |
| Waukesha, City of          | 33,689.44                      | 33,689.44                 |                 |
| Waunakee, Village of       | 1,499.14                       | 1,499.14                  |                 |
| Waupaca County             | 19,927.17                      | 19,927.17                 |                 |
| Waupun, City of            | 1,523.36                       | 1,523.36                  |                 |
| Wausau, City of            | 15,066.91                      | 15,066.91                 |                 |
| West Allis, City of        | 21,117.12                      | 22,257.69                 |                 |
| West Bend PD               | 33,363.49                      | 33,363.49                 |                 |
| West Milwaukee, Village of | 7,699.31                       | 7,699.31                  |                 |
| Wheeler, Village of        | 3,124.41                       | 3,124.41                  |                 |

| <u>Municipality</u> | <u>Reimbursement<br/>Claim</u> | <u>Audit<br/>Complete</u> | <u>Pending*</u>             |
|---------------------|--------------------------------|---------------------------|-----------------------------|
| Whitehall, City of  | \$3,288.03                     | \$3,288.03                |                             |
| Whitewater, City of | 4,800.51                       | 4,800.51                  |                             |
| Winnebago County    | 37,236.06                      | 37,236.06                 |                             |
| Wisconsin Rapids PD | <u>10,664.71</u>               | <u>10,664.71</u>          | <u>                    </u> |
| Total               | \$4,226,904.03                 | \$3,470,459.06            | \$755,562.63                |

\*Amounts in this column mean that the audit of these municipalities' claims have not been completed. Additional information has been requested from these municipalities.