



## Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #355

### **Income Maintenance Centralization and FoodShare Transfer (Health Services and Children and Families)**

[LFB 2011-13 Budget Summary: Page 86, #5, Page 108, #16, Page 228, #1, and Page 235, #6]

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#### **CURRENT LAW**

Under current law, the Department of Health Services (DHS) enters into annual contracts with counties and tribal governing bodies to administer income maintenance (IM) programs. For these purposes, the term "income maintenance program" includes the medical assistance (MA) program, the FoodShare program, and the Wisconsin funeral and cemetery aids program (WFCAP). Under these annual contracts, the local IM agencies are responsible for a range of activities, including the following: (a) entering member data into the automated system; (b) accurately explaining IM programs and policies to members and others as needed; (c) collecting premiums; (d) running and confirming eligibility in the automated system; (e) requesting and processing verifications, establishing a claim when an overpayment occurs, and explaining estate recovery and subrogation and filling out appropriate forms; (f) preparing a response for and fully representing the interests of the IM program at fair hearings; and (g) performing all responsibilities related to operations of electronic benefit transfer (EBT) under the FoodShare program. The local agency is required to perform these activities in accordance with state and federal law, court orders, and the Department's policies and procedures.

The contracts also obligate the local IM agencies to satisfy performance standards in such areas as timely case processing, payment accuracy, and case closure accuracy. If the local agency does not meet those standards, it can be required to submit a corrective action plan to DHS. Failure to submit a corrective action plan when required, or failure to implement the requirements of such a plan, can result in a payment adjustment under the terms of the contract.

DHS provides local IM agencies money to partially fund their IM activities. The allocation of those funds is based in part on the Department's IM workload model, which attempts to estimate the costs associated with various IM activities. In calendar year 2010, the

state provided funding to local IM agencies through these annual contracts totaling approximately \$37.8 million. As with most IM-related expenditures, approximately 50% of that total was funded with federal matching funds.

In addition to the funding the state provides through the annual IM contracts, counties and tribal governing bodies contribute their own funds to help support IM activities. These county-provided funds are referred to as "local overmatch" and in recent years virtually all counties have contributed toward IM administration costs. In calendar year 2010, the total local overmatch provided by counties was approximately \$26.8 million. That total does not include the \$2.7 million Milwaukee County contributed toward the cost of the Milwaukee enrollment services unit (MiES) which, as explained below, DHS established when it assumed administrative control of Milwaukee County's IM programs in 2009.

The amount of local overmatch counties contribute (both in absolute and percentage terms) varies considerably. For instance, Florence County did not contribute any local overmatch in 2009 or 2010, while Kenosha County's reported local overmatch represented 42% and 43% of the total IM costs in the county during those years. [As discussed below, Kenosha County maintains that a relatively small portion of its reported local overmatch represents "core" IM activities, and that the majority of those expenditures relate to other case management and direct client services provided to families with IM cases.] The attachment shows the local overmatch in calendar years 2009 and 2010 as these costs are reported on the DHS community aids reporting system (CARS), by county, both in absolute dollars and as a percentage of total IM expenses in the county.

The local overmatch counties provide also qualifies for a 50% federal match. Therefore, the \$26.8 million in local overmatch contributed by the counties in 2010 generated approximately \$26.8 million in federal funds. In total, this county-based IM administration system had total expenditures in calendar year 2010 of approximately \$91.3 million. That total consisted of \$18.8 million GPR (provided to counties and tribes through the annual IM contracts), \$26.8 million in local overmatch, and \$45.7 million in federal matching funds.

Currently, the local IM agencies statewide are staffed by approximately 953 full-time equivalent (FTE) positions, which include 762 FTEs performing call/change center and application processing functions, 143 FTE managerial non-case carrying staff, and 48 FTE clerical positions. In the aggregate, these local agencies were responsible for an IM caseload of approximately 317,900 cases as of March, 2011. For these purposes, "cases" refers to the number of family units or single-individual families served by these public assistance programs, and a "case" includes families served by multiple programs.

There are two exceptions to the county-based framework described above. First, DHS operates an enrollment services center (ESC) in Madison that performs IM activities for the BadgerCare Plus Core Plan (coverage for adults without dependent children) and for FoodShare recipients throughout the state who do not have dependent children. DHS estimates that the total cost to operate the ESC in the current year will be approximately \$34.0 million, funded by GPR and federal matching funds. The ESC is currently staffed by a combination of 50 state FTE positions and 370 private contract staff FTE positions. As of March, 2011, the ESC was serving

an IM caseload of approximately 121,000 cases.

Second, 2009 Act 28 authorized DHS to assume administrative control of the IM programs in Milwaukee County through the MilES unit. Act 28 also required Milwaukee County to contribute \$2.7 million of its own funds toward the cost of operating MilES in 2009, and each year thereafter (adjusted for changes in the annual wage and benefit costs paid with respect to county employees performing services for that unit), with the state paying the balance of the non-federal share of the unit's costs. DHS estimates that the total cost to operate MilES in the current year will be approximately \$33.2 million, including the \$2.7 million contribution from Milwaukee County. The balance is funded by a combination GPR and federal matching funds. MilES is staffed at 54 state FTE positions, 270 county FTE positions (50 of which are currently vacant), and 34 private contract staff. As of March, 2011, MilES had an IM caseload of approximately 115,400 cases.

Together, these three components (local IM agencies, the ESC in Madison, and MilES in Milwaukee) form the current IM administration system in the state of Wisconsin. Table 1 summarizes the current estimated annual costs to operate these three operations, as well as current FTE and IM caseload data.

**TABLE 1**

**Current Statewide IM System**

	<u>Current Year Estimated Costs</u>	<u>State FTEs</u>	<u>County FTEs</u>	<u>Private FTEs</u>	<u>March, 2011 Caseload</u>
Local IM Agencies	\$91,300,000	0	953	0	317,900
ESC in Madison	33,200,000	50	0	370	121,000
MilES in Milwaukee	<u>34,000,000</u>	<u>54</u>	<u>270</u>	<u>34</u>	<u>115,400</u>
	\$158,500,000	104	1,223	404	554,300

**GOVERNOR**

Increase funding by \$22,941,900 (\$10,242,800 GPR, \$12,049,300 FED, and -\$50,200 PR) in 2011-12 and reduce funding by \$7,628,100 (-\$18,660,600 GPR, \$11,082,700 FED, and -\$50,200 PR) in 2012-13, and provide 131.50 positions (68.76 GPR positions, 63.74 FED positions, and -1.00 PR position) beginning in 2011-12 to reflect the net fiscal effect of the Governor's proposal to centralize the administration of the state's income maintenance programs.

**DISCUSSION POINTS**

1. As originally introduced, the Governor's bill called for the centralization of most IM activities throughout the state within a new unit in DHS which would be called the income maintenance administration unit ("unit"). The primary features of that original centralization plan were as follows. First, no later than May 1, 2012, the IM activities currently performed by MilES in

Milwaukee County would be transferred to the new DHS unit. The bill would prorate Milwaukee County's \$2.7 million required contribution based on the length of time MiLES continues to operate the county's IM programs in the calendar year in which the transfer to the new unit occurs.

2. Second, with respect to all other counties administering IM programs on the bill's effective date, the bill would do the following: (a) repeal statutory provisions that currently authorize DHS to enter into contracts with counties to perform IM activities, and (b) notwithstanding the repeal of those provisions, authorize DHS, before May 1, 2012, to contractually delegate some or all of the administrative duties for the IM programs to counties on a county-by-county basis.

3. For the IM activities currently performed by tribal governing bodies, the bill would authorize DHS to contract with those bodies to continue to administer the tribe's IM programs, in which case DHS and the tribes would enter into a contract for the reasonable cost of performing those activities. The bill would also allow tribal governing bodies to elect to have the new DHS unit administer the tribe's IM programs.

4. Reflecting the anticipated transfer of IM activities from the counties to the new DHS unit, the bill would reduce each county's basic county allocation (BCA) under the community aids program, beginning in 2012-13, by the amount DHS determines the county expended on IM activities in calendar year 2009. Based on the expenditure data summarized in Attachment 1, as reported by CARS, the total local overmatch in calendar year 2009 was \$26.7 million (including the \$2.7 million contribution from Milwaukee County).

5. Finally, the bill would transfer administration of the FoodShare program from DHS to the Department of Children and Families (DCF), effective January 1, 2013. Consistent with that transfer, the bill would delete the FoodShare program from the statutory definition of "income maintenance programs" effective that same date.

6. In sum, the administration's original IM model assumed that by May 1, 2012, most IM activities in the state, including those currently being performed by local IM agencies and by MiLES, would be transferred to the new DHS income maintenance administration unit. Then, effective January 1, 2013, the bill would transfer administrative responsibility for the FoodShare program to DCF, while keeping administration of the MA programs with DHS.

7. The administration's original IM centralization model relied heavily on private contract staff. Specifically, the original plan would have staffed the new DHS income maintenance unit with approximately 250 state FTE positions and 1,300 private FTE positions (the assumption being that those private staff would be provided by HP Enterprise Services, the state's current fiscal agent for the MA program). Significantly, the administration's original centralization model assumed these private staff would have direct contact with program participants and applicants, including application-related activities. This original model appears to have been based to some extent on current operations at the ESC, where staffing consists of 50 public employees and 370 HP employees.

8. At the time the administration released its initial IM centralization proposal, it

indicated that there would continue to be some form of local IM presence throughout the state, albeit at significantly lower levels than under the current county-based system. The exact nature and scope of that continued local presence was not clearly defined.

9. At the federal level, the FoodShare program is administered by the U.S. Department of Agriculture, Food and Nutrition Service (FNS). In recent years, FNS has cautioned states about the degree to which private staff can be involved in the administration of the FoodShare program. For instance, in a letter dated January 22, 2010, FNS identified the following activities that private staff could not perform in connection with the FoodShare application process: (a) any activity that involves direct contact with applicants and participants; (b) interviewing and determining eligibility; or (c) taking applications and or change reports over the phone at a call center and providing case status. FNS indicated that states which did not adhere to these guidelines could suffer the loss of federal matching funds.

10. In a subsequent letter from June, 2010, FNS reiterated the positions it had expressed in its January 22, 2010, letter, and added that while states could request a waiver of federal law to allow private staff to perform some of those otherwise prohibited functions, "it is unlikely that such a waiver request would be approved."

11. Regarding the Governor's specific proposal to centralize IM activities in Wisconsin, a letter from the FNS Regional Administrator to DHS Secretary Dennis Smith dated April 14, 2011 stated the following: "The plans in Wisconsin's proposed budget regarding privatizing [FoodShare] administrative services including determining eligibility is out of compliance" with federal law. That letter went on to state that if Wisconsin chooses to use private staff to conduct interviews or make eligibility or benefit level determinations, FNS has determined not to support such projects with federal matching dollars.

12. Most recently, in a letter to Secretary Smith, dated May 18, 2011, FNS stated that based on recent visits to the ESC and MiES, it had determined that Wisconsin had improperly expanded its use of vendor staff after FNS issued its January 22, 2010, guidance letter, and was therefore out of compliance. The May 18, 2011, letter requires DHS to submit a corrective action plan within 30 days that must address how the state will reduce the number of vendor staff at the ESC back to 106 (the number of private staff at the ESC as of January, 2010). The May 18, 2011, letter also reiterated the FNS position that the state risked losing its federal funds for FoodShare administrative costs if it chooses to use private staff to conduct interviews or make determinations regarding program eligibility or benefit levels.

13. Whether in response to FNS, or to concerns raised by counties and others regarding its original IM centralization plan, the administration has recently revised its original model. The administration refers to this revised plan as a "hybrid" model because it retains some elements of its original IM centralization proposal while preserving much of the existing county-based system.

#### **The Administration's Revised IM Model**

14. The administration first provided this office with a detailed analysis of the assumptions underlying its revised IM model on May 20, 2011. DHS supplemented, and in some

cases revised, that information during the week of May 23, 2011. The discussion that follows, therefore, is primarily limited to a description of the information recently provided to this office.

15. Unlike the original model envisioned under the bill - one that relied heavily upon private workers to perform eligibility-related functions for MA and FoodShare - the administration's revised model would have county employees continue to process applications and manage ongoing IM cases, while centralizing a more limited range of administrative functions such as data processing and operation of a centralized call/change center.

16. DHS has indicated that the total statewide annual cost of its revised model, once fully implemented, would be \$110.9 million (all funds). That figure is close to the total cost the administration assigned to the Governor's original IM centralization plan, which would have employed approximately 1,300 private employees.

17. The administration's revised IM model is based on the following basic framework:

- The state would operate a centralized call/change center, a centralized document processing unit, and would perform certain other centralized services;

- County staff would continue to conduct eligibility determinations and ongoing case management. Counties would not be expected to contribute local overmatch funds to finance their IM activities. Instead, DHS would contract with counties on a county-by-county basis, and would reimburse counties for their IM activities based on workload assumptions. As with the Governor's original proposal, the state would reduce counties' BCA payments by the amount of their 2009 local overmatch; and

- The state would continue to operate MilES, which would conduct the same activities as other county IM agencies. The state's revised model assumes that the Milwaukee County employees currently working at MilES (approximately 270 FTE positions, including 50 current vacancies) would be converted to or replaced with state staff.

*Centralized State Services -- \$36.7 million*

18. The administration's revised model would centralize certain program management activities at the state level. Those activities would include operation of a centralized call/change center, a centralized document processing unit, second-party reviews of cases, recovery of benefits, fair hearings, and administration of the WFCAP. The revised state model would allocate a total of \$36.7 million (all funds) for these centralized IM functions.

19. The centralized call/change center would be a telephone line for individuals to apply for programs, make changes to personal information, or receive information about the programs. The administration's revised model assumes this centralized call/change center would be staffed with a combination of 156 state FTE positions and 95 private FTE positions. Although private workers are generally not allowed to have direct contact with FoodShare applicants or participants, FNS indicated in its May 18, 2011, letter to DHS that up to 106 private FTE positions would be allowed to continue to have contact with clients without jeopardizing federal matching funds. The administration indicates that it has not yet determined whether the centralized call/change center

would operate from one central location or from multiple regional locations. In addition to the centralized call center, the administration has indicated that it would allow several county-based call/change center pilot programs to continue in La Crosse, Dane, Rock, Eau Claire, and Outagamie Counties.

20. The state's revised model also proposes centralizing all processing of documents received from applicants and participants. This document processing unit (DPU) would assemble electronic case files for program participants. The revised model calls for 90 private FTE positions at the centralized DPU. As described below, the alternative model proposed by the Wisconsin County Human Service Association (WCHSA) would also centralize these document processing functions.

*County IM Agencies -- \$50.5 million*

21. Under the administration's revised model, county employees would continue to process IM program applications for individuals who apply online or in person. Applications received by phone would be handled by the centralized call/change center. DHS has also indicated that county staff would continue to perform full eligibility determinations and ongoing case work for MA and FoodShare cases, including the approximately 121,000 cases currently being handled by the ESC. Counties would be allocated \$50.5 million (all funds) from the state for these IM activities, and the revised state model assumes that a total of 789 county FTEs would be needed to perform those activities. The Department has not yet determined how much funding each county would receive under its revised model, but has indicated that those county allocations will be based on relative workloads.

22. The Department's cost projections for its revised IM model assume an annual cost of \$60,000 per county eligibility services FTE position. This assumption is a major source of contention with the counties, as WCHSA indicates that the actual staffing costs for those county employees (including salary, fringe, and overhead) is approximately \$78,000 per year.

23. The state's revised model assumes that counties would no longer be expected to contribute local tax levy revenue to the IM system (the "local overmatch" described above). As under the Governor's original proposal, however, the revised IM model would reduce counties' BCA payments in each fiscal year, beginning in 2012-13, by the amount DHS determines the county expended in calendar year 2009 for IM activities.

24. In a separate issue related to the BCA, Kenosha County's Department of Human Services has challenged the fairness of the state's proposal to reduce its BCA payments by the entire amount of the local overmatch attributed to the county in 2009. The basis of the county's challenge is its assertion that only a small part of that reported local overmatch (approximately \$673,000 of the \$4,630,000 reported total) relates to "core" IM activities. The majority of that local overmatch, the county asserts, was used to support case management and direct client services to individuals and families with IM cases. The county maintains that because these local funds were used for purposes other than the "core" IM activities that are the subject of the state's revised IM model, its BCA should not be reduced by the total \$4,630,000. It is not known whether other counties have concerns similar to those expressed by Kenosha County regarding the proposed BCA

reductions.

*Milwaukee County -- \$23.8 million*

25. The administration's revised model assumes that MiES will continue to administer the IM programs in Milwaukee County, and the model allocates \$23.8 million (all funds) for those operations, with 300 state FTE positions. One of the major changes from current law, however, is the state's assumption that the Milwaukee County employees that currently perform services for MiES would be converted to state employment.

26. The Governor's bill as originally introduced would transfer administration of the FoodShare program to DCF effective January 1, 2013, and would have allowed the Secretary of the Department of Administration to transfer any positions and funding that would be needed to enable that transfer. Under the administration's revised proposal, all provisions in the bill that would have transferred the FoodShare program to DCF would be deleted, including the provision that would have deleted the FoodShare program from the definition of the term "income maintenance programs."

27. The administration has indicated that the following additional changes should be made to the bill in order to implement its revised IM model. First, the administration would revise the bill to allow DHS to contract with private entities or public entities to perform any of the functions of the new income maintenance administration unit not contracted to counties or tribal governing bodies. Second, the administration would add language to the bill to provide that if a county chooses to perform IM functions, DHS shall contract with that county for such functions as DHS specifies, as long as the county meets performance standards established by DHS, and provide that the state would provide funding to the county for the performance of those IM functions according to a formula developed by DHS based on assigned workload.

28. With respect to MiES, the administration requests that the bill be modified to restore MiES, including the following specific changes: (a) restore current law provisions in ss. 49.825(1) and (2)(a) and (b) of the statutes that direct DHS to establish MiES to determine eligibility and administer the IM programs in Milwaukee County and the state supplemental payments to SSI recipients and the SSI caretaker supplement programs, and which authorize DCF to contract with DHS to perform eligibility and authorization functions for the Wisconsin Shares program in Milwaukee County; (b) authorize DHS to accomplish the transfer of county employees at MiES to state employment, and to transfer from Milwaukee County to DHS any responsibilities with respect to administration of IM programs that the county is currently performing under contract with DHS; and (c) revise current law provisions under s. 49.825(4) regarding the treatment of former Milwaukee County employees appointed to state employee positions at MiES to specify that those provisions (which relate to various terms and conditions of employment) shall apply to former Milwaukee County employees who were appointed to state positions at MiES prior to the effective date of the bill.

29. Other revisions to the bill requested by the administration include the following: (a) delete provisions that would have eliminated references to counties from current law sections that authorize DHS to adjust amounts provided by DHS to local IM agencies for workload changes,

computer network activities performed by the IM agency, or in the event federal reimbursement is withheld due to audits, quality control samples, or program reviews; (b) retain current law provisions relating to the certification by local IM agencies for reimbursement sought for IM activities; and (c) retain current law provisions that authorize DHS to contract with counties to administer the FSET program.

30. Table 2 summarizes the projected annual costs to operate the system under the administration's revised model, by program component and total cost by funding source.

**TABLE 2**

**Revised State Model -- Total IM System Costs and FTEs**

	<u>Current Year Estimated Costs</u>	<u>State FTEs</u>	<u>County FTEs</u>	<u>Private FTEs</u>
Local IM Agencies	\$50,492,000	0	789	0
Centralized State Functions	36,683,900	255	0	205
Miles	<u>23,778,000</u>	<u>300</u>	<u>0</u>	<u>0</u>
	\$110,953,900	555	789	205

**Revised State Model IM System Costs by Funding Source**

State (GPR)	\$54,908,600
Federal	56,045,300
Local	0
Total	\$110,953,900
<i>Reduction to BCA (GPR)</i>	<i>-\$26,580,000</i>

**Proposed County Model**

31. In response to the Governor's budget recommendations, WCHSA has developed an alternative IM proposal. Like the administration's revised proposal, the county model would centralize certain functions at the state level, while continuing to rely upon county employees to process applications and manage ongoing cases. Unlike the state's revised model, however, the county model would rely solely on county staff to administer the eligibility determination and case management functions of the program and to operate regional call/change centers.

32. WCHSA has indicated that the total annual cost of the county plan would be approximately \$110.4 million (all funds), once fully implemented. This final cost estimate was provided to this office by WCHSA on May 23, 2011. The following description of the county model is based on the information recently provided to this office by WCHSA.

33. The county IM model is based on the following basic framework:

- The state would operate a centralized document processing unit, and would perform certain program management functions such as statewide training and second party reviews;
- Counties would be organized in up to 14 multi-county groups, referred to as "consortia," which would administer the IM programs in those areas of the state. County staff would conduct eligibility determinations and ongoing case management, and would operate regional call/change centers. Counties would be required to maintain their local overmatch at calendar year 2009 levels for at least two years beginning in calendar year 2012, and there would be no reduction to the BCA; and
- The state would continue to operate MiLES, which would conduct the same activities as other county IM agencies. The county model does not specify whether MiLES staff would be state or county employees, but the model assumes that employment costs for MiLES employees would be comparable to the statewide average for county IM workers.

*Centralized State Services -- \$11.8 million*

34. As under the administration's revised proposal, the county model assumes the state would operate a centralized document processing unit which would receive documents from county offices and individuals, and maintain electronic case files for IM program participants. Under the county model, 85 contracted FTE positions would conduct this document processing function, and an additional six contracted FTE would be assigned specifically to processing six-month report forms (SMRF) for the FoodShare program.

35. Other functions that would be centralized under the county model include 25 state FTE positions for statewide IM training, 15 state FTE positions for second party reviews of eligibility determinations, and two contracted FTE positions for clerical functions related to WFCAP.

36. Consistent with this proposed delegation of responsibilities, the county model would revise current state law to make DHS responsible for the following duties associated with IM administration: (a) document scanning and validating in the electronic case file, including but not limited to all forms, verification documents, etc.; (b) second party reviews; (c) IM training; (d) infrastructure for centralized scanning operations; (e) information technology and licenses for call/change center operations; (f) WFCAP; and (h) CARES system design and maintenance. The \$11.8 million for centralized services also includes \$4.3 million for infrastructure, information technology, and space costs.

*County IM Agencies -- \$80.2 million*

37. The county model would require the formation of multi-county consortia that would be responsible for IM activities in that area. To implement that model, WCHSA would make the following revisions to current state law.

38. First, define the term "authorized multicounty agency" to mean a commission

formed by counties that contracts with DHS to administer the income maintenance program and that meets the following criteria, as certified by DHS: (a) is comprised of three or more counties and will maintain a caseload under the income maintenance program of at least 30,000; or (b) is comprised of at least six counties and will maintain a caseload under the income maintenance program of at least 7,800.

39. Second, require each county with a population of less than 450,000 to certify to DHS, on or before January 1, 2012, and on January 1 of each year thereafter, to certify to DHS the authorized multicounty agency to which it belongs. Specify that nothing in the county IM proposal shall be construed as limiting a county's ability to change consortia after January 1, 2013. Require DHS to certify no more than 14 such authorized multicounty agencies. Specify that if a county with a population less than 450,000 fails to certify its membership in an authorized multicounty agency as described above, DHS shall administer the IM programs in that county and DHS may contract with any other county or authorized multicounty agency for purposes of providing those services, in which event the county shall remit to DHS a sum equal to its 2009 local overmatch for the year in which DHS provides the services.

40. Third, authorize DHS to contract with a county, an authorized multicounty agency, or a tribal governing body for delegated IM activities, but effective January 1, 2014, prohibit DHS from contracting with an individual county for services, except for counties that have a population of 450,000 or greater.

41. Fourth, require a county, an authorized multicounty agency, or a tribal governing body to be responsible for the following IM activities: (a) call/change center; (b) application processing; and (c) ongoing case management. Further, require DHS to contract with a county, authorized multicounty agency, or tribal governing body for benefit recovery efforts through subrogation or fraud detection.

42. Fifth, require each county, authorized multicounty agency, or tribal governing body, beginning January 1, 2012, to annually spend no less in funds generated through county property tax levy for income maintenance administration than the county, authorized multicounty agency, or tribal governing body spent in such funds for those activities in 2009. The county model would also require DHS, beginning January 1, 2012, to spend no less than \$43,636,244 per year for IM contracts to counties or authorized multicounty agencies, with the requirement that those IM funding allocations be distributed pro-rata based on caseload.

43. Sixth, define the term "income maintenance worker" to mean a person employed by or under contract with DHS, county, authorized multicounty agency, or tribal governing body whose duties include determining eligibility for IM programs.

44. Under the division of duties envisioned in the county model, counties would perform all eligibility and case management functions for the IM programs for all program participants. The model assumes that a total of 569 county application processors (excluding Milwaukee) would each have a caseload of 675 cases. Although the consortia have not yet been formed, WCHSA proposes that workload be spread across counties within a consortium.

45. Counties would also perform all call/change center functions, rather than the state, as envisioned under the administration's revised model. A total of 196 county FTE positions would staff this function outside of Milwaukee, which would be located at various locations around the state using one software system. WCHSA representatives argue that call/change centers located in the counties or in the consortia would be better able to make region-specific recommendations for services to individuals. The total annual amount available to counties (excluding Milwaukee County) for all locally conducted activities would equal \$80.1 million (all funds). The county model envisions a total of 90 supervisory FTE positions for local eligibility process and call center functions.

*Milwaukee County -- \$18.4 million*

46. Under the county model, the state would continue to administer IM programs in Milwaukee County under MiES. MiES would receive a state and federal funding allocation based on caseload (as would the counties in the balance of the state) and Milwaukee would be required to contribute its current overmatch of \$2.7 million annually. The total all funds amount available for IM activities in Milwaukee County, based on information provided by WCHSA would equal \$18.4 million annually. The model envisions 230 case processing FTE positions, 79 call center FTE positions, and 36 supervisory positions for MiES. The county model does not specify whether these positions would be Milwaukee County or state positions.

47. Table 3 summarizes the projected annual costs to operate the IM system under the WCHSA county model, by program component, and the total cost by funding source. The table assumes that the Milwaukee County employees working at MiES would become state employees, as proposed under the administration's revised model.

**TABLE 3**

**County Model -- Total IM System Costs and FTEs**

	<u>Current Year Estimated Costs</u>	<u>State FTEs</u>	<u>County FTEs</u>	<u>Private FTEs</u>
Local IM Agencies	\$80,191,400	0	855	0
Centralized State Functions	11,818,000	45	10	104
MiES	<u>18,363,200</u>	<u>345</u>	<u>0</u>	<u>0</u>
	\$110,372,600	390	865	104

**County Model -- IM System Costs by Funding Source**

State (GPR)	\$27,876,700
Federal	55,754,700
Local	<u>26,741,200</u>
Total	\$110,372,600
<i>Reduction to BCA (GPR)</i>	<i>\$0</i>

## Possible Adjustments to Models

48. The most recent versions of the state and county models share many similarities in how the state's IM system would operate in the future. For instance, both models would maintain a local presence for IM activities, with county IM or Miles workers responsible for face-to-face and online applications. Similarly, both models would centralize document processing functions at the state level. Given these basic similarities, it is not altogether surprising that each side has estimated that the annual cost of their own IM model, once fully implemented, would total approximately \$110 million (all funds).

49. The main differences between the two models at this point appear to be the structure of the system at the local level (the county model envisions multi-county consortia, rather than single-county IM agencies), and the operation of the call/change center function (under the state model, that function would largely be centralized, whereas under the county model, the various multicity consortia would operate regional call/change centers).

50. Many of the more specific disagreements between the parties center on issues of implementation and operation of the system, such as the merits of different call center software, maintenance costs for statewide eligibility databases, and assumptions regarding FTE caseloads and personnel costs. The parties continue to disagree on many of these issues.

51. That said, several unresolved issues raised by each side may warrant adjustments by the Committee, depending on which system it endorses. One of WCHSA's primary concerns about the revised state model is that it does not accurately reflect current county staff costs. Specifically, the revised state model applies a cost of \$60,000 to both state and county FTE case processor positions. The state used that figure based on its expectation that counties should be held to the same FTE costs as the state. WCHSA indicates that the actual cost of county case processors is \$78,000 per FTE, and claims that this assumption more accurately reflects actual staff costs and fully accounts for overhead and administrative costs that are excluded in the state's cost assumptions.

52. If the state model's caseload assumptions are accepted, but an adjustment is made to incorporate WCHSA's cost estimates for case processors, supervisors, and managers, the total amount allocated to counties would increase by \$10.6 million (all funds) annually. With this adjustment, the total estimated cost of the state's revised IM model would be \$121.6 million (all funds) annually.

53. As for the county model, the administration has expressed two primary concerns. The first is the administration's assertion that the county model underfunds the operations at Miles. The total number of FTEs that the county model allocates for Miles is 352, which includes case processors, supervisors, managers, and a portion of the public FTEs that would conduct DPU activities locally. That FTE total does not include any clerical positions because the county model includes their costs in the overhead adjustment. The state maintains that since Milwaukee County's share of the required overmatch funds is relatively low compared to its share of the total state caseload, the county model's funding allocation based on FTE needs (\$18.4 million) is less than what is needed to operate Miles. The counties' position is that if the amount allocated to Miles

under its model is inadequate, the state and Milwaukee County would discuss how additional revenue could be raised or join a consortium with other counties to find additional cost efficiencies. If one accepts the FTE requirement for Miles as developed under the county model, but applies the FTE costs the state assumed in its revised model for Milwaukee County staff case processor and call center FTEs, an additional \$4.4 million (all funds) should be added to the estimated cost of the county model.

54. The administration's second major concern about WCHSA's cost assumptions is that they do not adequately fund the costs of program management activities that would be centrally operated by state. These activities include recovery of incorrectly provided benefits, fair hearings for eligibility disputes, outreach, budget monitoring and costs to update the eligibility database (CARES) and online application program (ACCESS). The counties claim that their model includes the costs of these program management functions in the county and state FTE costs, and that increasing funding would lead to the duplication of certain services. In addition, the counties indicate that in all discussions with DHS leading up to the finalization of the county model, they were told that CARES and ACCESS maintenance costs were included in a separate administrative services budget, and should not be included in the state or county models. To make the adjustments recommended by the administration would add an additional \$9.4 million (all funds) annually to the county model. Incorporating all of the state's primary recommended adjustments to the county model would increase the cost of the WCHA model to \$124.1 million (all funds) annually.

55. Table 4 summarizes the most recent versions of the revised state and county models (by activity and fund source), the amounts of the primary adjustments each side would make to the other's model, as described above, and the amounts budgeted under each model if those adjustments are included.

**TABLE 4**

**Comparison of Possible Adjustments to State and County Models**

<b>State Model</b>			
	<u>Current Model</u>	<u>Possible Adjustment</u>	<u>Adjusted Total</u>
<i>Funding by Activity</i>			
County Allocation	\$50,492,000	\$10,621,300	\$61,113,300
Milwaukee County	23,778,000	0	23,778,000
Centralized Services	<u>36,683,900</u>	<u>0</u>	<u>36,683,900</u>
Total System	\$110,953,900	\$10,621,300	\$121,575,200
<i>Funding by Source</i>			
GPR	\$54,908,600	\$5,310,700	\$60,219,300
FED	56,045,300	5,310,700	61,356,100
County	<u>0</u>	<u>0</u>	<u>0</u>
Total System	\$110,953,900	\$10,621,300	\$121,575,200
<b>County BCA Reduction</b>	<b>-\$26,580,000</b>	<b>\$0</b>	<b>-\$26,580,000</b>
<b>Total GPR</b>	<b>\$28,328,600</b>	<b>\$5,310,700</b>	<b>\$33,639,300</b>

<b>County Model</b>			
	<u>Current Model</u>	<u>Possible Adjustment</u>	<u>Adjusted Total</u>
<i>Funding by Activity</i>			
County Allocation	\$80,191,400	\$0	\$80,191,400
Milwaukee County	18,363,200	4,387,300	22,750,400
Centralized Services	<u>11,818,000</u>	<u>9,360,000</u>	<u>21,178,000</u>
Total System	\$110,372,600	\$13,747,300	\$124,119,800
<i>Funding by Source</i>			
GPR	\$27,876,700	\$6,873,600	\$34,750,300
FED	55,754,700	6,873,600	62,628,300
County	<u>26,741,200</u>	<u>0</u>	<u>26,741,200</u>
Total System	\$110,372,600	\$13,747,200	\$124,119,800
<b>County BCA Reduction</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total GPR</b>	<b>\$27,876,700</b>	<b>\$6,873,600</b>	<b>\$34,750,300</b>

## Alternatives for Consideration

56. As shown in Table 4, even after adjustments are made to both models to reflect concerns raised by the parties, the total costs are relatively similar. Moreover, when considering the projected costs of these models, the Committee should be aware that each might imply a greater level of precision than is realistic, given that each is based on numerous assumptions regarding workloads, technology costs, and staffing costs. Therefore, in addition to costs, the Committee may wish to focus also on the type of IM system it envisions for the state going forward. To that end, each model has potential strengths and weaknesses.

57. The administration's position is that its revised plan accomplishes the following: (a) complies with FNS directives regarding the use of private staff; (b) maintains a local presence in county IM agencies; (c) centralizes functions that lead to a more efficient system (call center and DPU); (d) builds off existing call center structure and technology; and (e) may better prepare the state for transition to a statewide health benefit exchange under the provisions of the federal Patient Protection and Affordable Care Act. WCHSA's criticisms of the state model, besides the asserted underfunding of county contracts, include the following: (a) the centralized call center staff may not have knowledge about locally available programs; (b) the redistribution of local overmatch through the BCA reduction means that local levy revenues would not necessarily directly benefit the county where they were collected; and (c) the wait times at the current call center at the ESC exceed the wait times for county pilot call centers, a problem WCHSA believes may be exacerbated with an even larger, and more centralized call/change center.

58. WCHSA's position is that its county model would accomplish the following goals: (a) continues county presence and builds on existing county workforce and case management experience; (b) maintains local control of county levy revenue; (c) better enables individuals to connect to locally available services and programs; (d) encourages efficiency by allowing for balancing of workload within and between multi-county consortia and through regional call centers; and (e) centralizes certain functions at the state level, such as document processing. The state has offered the following critiques of the county model, in addition to the asserted underfunding of Miles and centralized functions: (a) the county model understates the complexity and cost of developing and implementing multiple regional call/change centers; (b) the governance structure of the consortia system and the enforceability of the requirements placed on participating counties are not clear; and (c) the model continues the current disparity in the amount of IM funding by county, since counties would retain control of their local IM overmatch.

59. The Committee may also take note that both models attempted to redesign a complex system of eligibility and ongoing case management for the MA and FoodShare programs in a short period of time. Understandably, both models have been, and continue to be revised as additional information and critiques emerge. The most significant such overhaul was the change in the state's model from a largely centralized, privately-staffed IM system to a hybrid model that retains much of the current county-based IM system. Regarding the latter, the administration has provided limited drafting instructions for the statutory changes it believes should be made to the bill to implement the state's revised model. WCHSA has also provided preliminary drafting instructions for its IM model, but has indicated that it wishes to discuss those instructions with the Legislative Reference Bureau before those provisions are drafted.

60. Given the limited amount of time this office and the Committee have had to analyze the parties' most recent IM models as well as their proposed statutory revisions, the Committee could proceed as follows: (a) delete all of the statutory changes in the bill, and instead create provisions that would provide a framework for future statutory changes regarding the structure of the state's IM system; and (b) direct the Legislative Fiscal Bureau, in concert with DHS and county representatives, to develop legislation that is consistent with that framework.

61. For example, if the Committee decides that it prefers the administration's revised model - one that calls for a higher degree of centralization than the county model, particularly with respect to the call/change center function, while retaining much of the current county-based system - the Committee could direct the Legislative Fiscal Bureau, working in conjunction with DHS and WCHSA, to present fully developed statutory drafting instructions to the Committee by September 1, 2011. Moreover, the Committee could require that those drafting instructions be consistent with the most recent version of the administration's revised model, as described in this paper. If the Committee selected this alternative, it should delete all of the statutory changes in the bill relating to the proposed centralization of the IM system and to the proposed transfer of administrative responsibility of the FoodShare program from DHS to DCF. With respect to funding, under this alternative the Committee could adopt the funding estimates the administration has proposed for its revised IM model without making the adjustments recommended by WCHSA. If the Committee selects this alternative, it should however make several modifications suggested by DHS. Altogether, this alternative would add \$3,694,400 (\$4,988,100 GPR and -\$1,293,700 FED) in 2012-13 to the funding in the bill. Adopting this alternative would also require an increase of 305 FTE positions (152.50 GPR and 152.50 FED) beginning in 2011-12, as the state's revised model would require a total of 555 state FTE positions, compared to a total of 250 under the Governor's original proposal (Alternative A1).

62. Alternatively, if the Committee decides that it prefers the administration's revised model, but wishes to provide additional funding to reflect the concerns raised by WCHSA about that model's potential underfunding of county costs, the Committee could proceed as outlined in discussion point 61, but provide \$14,316,400 (\$10,299,400 GPR and \$4,017,000 FED) in 2012-13 to the funding in the bill. As with Alternative A1, adopting this alternative would require an increase of 305 FTE positions (152.50 GPR and 152.50 FED), beginning in 2011-12 (Alternative A2).

63. In the event the Committee adopts either Alternative A1 or Alternative A2, both of which endorse the state's revised model, it may also choose to address the concerns raised by Kenosha County regarding that model's proposed BCA reduction. As explained above, Kenosha County maintains that it would be unfair to reduce its BCA starting in 2012-13 by the entire amount of its reported local overmatch in calendar year 2009 (\$4.63 million) because only \$673,000 of that reported total was used for the "core" IM activities that are the subject of the administration's revised model. The balance, the county asserts, was used to provide case management and other direct services to individuals and families with IM cases. If the Committee agrees with Kenosha County, it could require DHS to reduce the county's BCA starting in 2012-13 based on a revised local overmatch amount of \$672,700. If the Committee adopts this alternative, it should add \$3,957,100 GPR to the bill in 2012-13 (Alternative A3).

64. If, on the other hand, the Committee prefers the county model developed by WCHSA - one that relies on the counties to continue to provide all IM program eligibility and case management functions through multi-county consortia and regional call/change centers, while centralizing data processing and some other administrative functions - the Committee could direct the Legislative Fiscal Bureau, working in conjunction with DHS and WCHSA, to present fully developed statutory drafting instructions to the Committee by September 1, 2011. The Committee could require that those drafting instructions be consistent with the most recent version of the county model, as described in this paper. If the Committee selected this alternative, it should delete all of the statutory changes in the bill relating to the proposed centralization of the IM system and to the proposed transfer of administrative responsibility of the FoodShare program from DHS to DCF. With respect to funding, under this alternative the Committee could adopt the funding estimates WCHSA has proposed for its revised IM model without making the adjustments recommended by the administration. If the Committee selects this alternative, it should also make several minor modifications to the county model. Altogether, this alternative would add \$2,952,400 (\$4,536,800 GPR and -\$1,584,400 FED) in 2012-13 to the funding in the bill. Adopting this alternative would also require an increase of 140 FTE positions (70.00 GPR and 70.00 FED) beginning in 2011-12, as the county model would require a total of 390 state FTE positions, compared to a total of 250 under the Governor's original proposal (Alternative B1).

65. Alternatively, if the Committee decides that it prefers the county model, but wishes to provide additional funding to reflect the administration's concerns regarding the possible underfunding of MilES and centralized administrative services in that model, it could proceed as outlined in discussion point 64, but provide \$16,699,700 (\$11,410,400 GPR and \$5,289,300 FED) in 2012-13 to the funding in the bill. As with Alternative B1, adopting this alternative would require an increase of 140 FTE positions (70.00 GPR and 70.00 FED), beginning in 2011-12 (Alternative B2).

## **ALTERNATIVES**

### **A. The Administration's Revised IM Model**

1. Delete all of the statutory changes in the bill relating to the proposed centralization of the IM system and to the proposed transfer of administrative responsibility of the FoodShare program from DHS to DCF. Require the Legislative Fiscal Bureau, working in conjunction with DHS and WCHSA, to present fully developed statutory drafting instructions to the Committee by September 1, 2011. Require that those legislative drafting instructions be consistent with the administration's revised IM model as described in this Issue Paper - one that calls for a higher degree of centralization than the county model, particularly with respect to the call/change center function, while retaining much of the current county-based system. Provide \$3,694,400 (\$4,988,100 GPR and -\$1,293,700 FED) in 2012-13, and 305 FTE positions (152.50 GPR and 152.50 FED), beginning in 2011-12.

ALT A1	Change to Bill	
	Funding	Positions
GPR	\$4,988,100	152.50
FED	<u>-1,293,700</u>	<u>152.50</u>
Total	\$3,694,400	305.00

2. Delete all of the statutory changes in the bill relating to the proposed centralization of the IM system and to the proposed transfer of administrative responsibility of the FoodShare program from DHS to DCF. Require the Legislative Fiscal Bureau, working in conjunction with DHS and WCHSA, to present fully developed statutory drafting instructions to the Committee by September 1, 2011. Require that those legislative drafting instructions be consistent with the administration's revised IM model as described in this Issue Paper - one that calls for a higher degree of centralization than the county model, particularly with respect to the call/change center function, while retaining much of the current county-based system. Provide \$14,316,400 (\$10,299,400 GPR and \$4,017,000 FED) in 2012-13, and 305 FTE positions (152.50 GPR and 152.50 FED) beginning in 2011-12.

ALT A2	Change to Bill	
	Funding	Positions
GPR	\$10,299,400	152.50
FED	<u>4,017,000</u>	<u>152.50</u>
Total	\$14,316,400	305.00

3. In addition to Alternative A1 or Alternative A2, require DHS to reduce Kenosha County's BCA starting in 2012-13 based on a revised calendar year 2009 local overmatch amount of \$673,000. Provide \$3,957,100 GPR to the bill in 2012-13.

ALT A3	Change to Bill
	Funding
GPR	\$3,957,100

## B. The County IM Model

1. Delete all of the statutory changes in the bill relating to the proposed centralization of the IM system and to the proposed transfer of administrative responsibility of the FoodShare program from DHS to DCF. Require the Legislative Fiscal Bureau, working in conjunction with DHS and WCHSA, to present fully developed statutory drafting instructions to the Committee by September 1, 2011. Require that those legislative drafting instructions be consistent with the most recent county model as described in this Issue Paper - one that relies on the counties to continue to provide all IM program eligibility and case management functions through multi-county consortia and regional call/change centers, while centralizing data processing and some other administrative functions. Provide \$2,952,400 (\$4,536,800 GPR and -\$1,584,400 in 2012-13, and 140 FTE positions (70.00 GPR and 70.00 FED), beginning in 2011-12.

<b>ALT B1</b>	<b>Change to Bill</b>	
	Funding	Positions
GPR	\$4,536,800	70.00
FED	<u>-1,584,400</u>	<u>70.00</u>
Total	\$2,952,400	140.00

2. Delete all of the statutory changes in the bill relating to the proposed centralization of the IM system and to the proposed transfer of administrative responsibility of the FoodShare program from DHS to DCF. Require the Legislative Fiscal Bureau, working in conjunction with DHS and WCHSA, to present fully developed statutory drafting instructions to the Committee by September 1, 2011. Require that those legislative drafting instructions be consistent with the most recent county model as described in this Issue Paper - one that relies on the counties to continue to provide all IM program eligibility and case management functions through multi-county consortia and regional call/change centers, while centralizing data processing and some other administrative functions. Provide \$16,699,700 (\$11,410,400 GPR and \$5,289,300 FED) in 2012-13 and 140 FTE positions (70.00 GPR and 70.00 FED), beginning in 2011-12.

<b>ALT B2</b>	<b>Change to Bill</b>	
	Funding	Positions
GPR	\$11,410,400	70.00
FED	<u>5,289,300</u>	<u>70.00</u>
Total	\$16,699,700	140.00

Prepared by: Eric Peck and Sam Austin  
Attachment

## ATTACHMENT

### Income Maintenance Costs by County in Calendar Years 2009 and 2010

	2009			2010		
	Total County <u>IM Costs</u>	Local <u>Overmatch</u>	Overmatch as % of Total <u>IM Costs</u>	Total County <u>IM Costs</u>	Local <u>Overmatch</u>	Overmatch as % of Total <u>IM Costs</u>
Adams	\$303,769	\$5,508	1.81%	\$265,729	\$11	0.00%
Ashland	384,846	10,215	2.65	397,524	32,751	8.24
Barron	1,015,568	183,219	18.04	945,986	166,042	17.55
Bayfield	376,545	88,508	23.51	372,193	94,744	25.46
Brown	3,380,869	796,424	23.56	3,099,172	724,795	23.39
Buffalo	290,389	55,550	19.13	297,467	65,013	21.86
Burnett	430,678	97,595	22.66	482,418	133,005	27.57
Calumet	459,972	111,979	24.34	584,997	184,859	31.60
Chippewa	1,110,670	227,150	20.45	1,106,116	254,877	23.04
Clark	427,427	38,865	9.09	491,514	86,156	17.53
Columbia	998,950	288,404	28.87	1,034,491	321,884	31.12
Crawford	587,603	180,871	30.78	588,567	190,373	32.35
Dane	6,931,083	2,023,523	29.19	6,280,691	1,808,572	28.80
Dodge	1,425,593	383,979	26.93	1,554,438	477,442	30.71
Door	599,064	175,052	29.22	682,453	229,018	33.56
Douglas	1,173,280	263,538	22.46	1,211,552	309,726	25.56
Dunn	1,217,642	395,353	32.47	1,153,754	387,412	33.58
Eau Claire	2,288,083	649,775	28.40	2,110,434	597,850	28.33
Florence	150,843	0	0.00	139,514	0	0.00
Fond du Lac	2,687,864	854,873	31.80	2,998,682	1,083,223	36.12
Forest	185,690	3,697	1.99	176,646	6,743	3.82
Grant	617,748	70,617	11.43	538,975	51,094	9.48
Green	501,220	88,906	17.74	514,690	108,448	21.07
Green Lake	334,142	68,681	20.55	353,347	87,663	24.81
Iowa	449,880	120,929	26.88	423,237	119,930	28.34
Iron	284,766	55,240	19.40	301,793	71,263	23.61
Jackson	568,317	157,729	27.75	593,532	178,997	30.16
Jefferson	1,392,933	399,799	28.70	1,413,083	431,393	30.53
Juneau	396,481	48,203	12.16	465,797	96,856	20.79
Kenosha	11,050,104	4,629,856	41.90	11,627,337	5,000,000	43.00
Kewaunee	263,090	39,898	15.17	199,564	15,958	8.00
LaCrosse	1,387,607	50,159	3.61	1,427,189	177,274	12.42
Lafayette	263,156	40,927	15.55	270,886	52,493	19.38
Langlade	495,283	81,199	16.39	543,790	121,485	22.34
Lincoln	503,469	90,402	17.96	508,959	107,167	21.06
Manitowoc	1,491,570	388,855	26.07	1,484,926	423,428	28.52
Marathon	2,058,582	477,815	23.21	2,362,601	677,394	28.67
Marinette	1,338,750	408,749	30.53	1,462,412	492,866	33.70
Marquette	496,503	155,552	31.33	586,972	208,667	35.55
Milwaukee	22,366,512	2,700,000	12.07	0	0	0.00

	2009			2010		
	Total County <u>IM Costs</u>	Local <u>Overmatch</u>	Overmatch as % of Total <u>IM Costs</u>	Total County <u>IM Costs</u>	Local <u>Overmatch</u>	Overmatch as % of Total <u>IM Costs</u>
Monroe	\$992,583	\$265,623	26.76%	\$1,027,633	\$303,965	29.58%
Oconto	600,071	135,729	22.62	593,079	144,263	24.32
Oneida	634,157	90,594	14.29	688,065	135,954	19.76
Outagamie	2,858,047	990,187	34.65	2,922,056	1,056,953	36.17
Ozaukee	877,415	282,902	32.24	832,161	271,887	32.67
Pepin	255,479	38,155	14.93	205,001	16,489	8.04
Pierce	706,304	235,058	33.28	734,145	256,580	34.95
Polk	754,670	159,229	21.10	899,551	248,525	27.63
Portage	1,244,444	268,944	21.61	1,210,529	314,237	25.96
Price	414,869	63,595	15.33	394,160	65,087	16.51
Racine	4,075,888	1,020,362	25.03	4,108,513	1,124,565	27.37
Richland	297,533	8,835	2.97	245,958	6,484	2.64
Rock	3,458,439	809,406	23.40	3,619,903	957,849	26.46
Rusk	346,518	37,746	10.89	391,468	72,306	18.47
St.Croix	953,816	271,503	28.46	1,304,474	462,471	35.45
Sauk	613,583	45,961	7.49	654,782	86,498	13.21
Sawyer	533,447	109,371	20.50	523,497	119,496	22.83
Shawano	603,683	99,744	16.52	696,440	159,175	22.86
Sheboygan	1,586,253	358,880	22.62	1,504,247	349,151	23.21
Taylor	419,327	73,708	17.58	396,475	69,984	17.65
Trempealeau	559,342	104,276	18.64	550,639	110,901	20.14
Vernon	644,560	164,856	25.58	641,073	177,630	27.71
Vilas	352,198	75,919	21.56	453,972	132,882	29.27
Walworth	1,771,804	527,558	29.78	1,880,356	613,701	32.64
Washburn	420,532	81,928	19.48	422,428	92,806	21.97
Washington	1,468,277	414,754	28.25	1,756,812	581,517	33.10
Waukesha	4,164,176	1,384,861	33.26	4,139,804	1,424,644	34.41
Waupaca	1,298,514	340,713	26.24	1,273,115	352,427	27.68
Waushara	655,239	192,982	29.45	672,782	212,901	31.64
Winnebago	2,737,995	761,831	27.82	2,705,533	787,796	29.12
Wood	1,670,123	418,113	25.03	1,688,948	460,615	27.27
Memominee	<u>176,590</u>	<u>0</u>	0.00	<u>199,254</u>	<u>12,033</u>	6.04
County Totals	\$110,832,417	\$26,740,917	24.13	\$90,390,281	\$26,758,644	29.60
Tribal Totals	\$919,842	\$262	0.03%	\$883,446	\$0	0.00%
Statewide Totals	\$111,752,259	\$26,741,179	23.93%	\$91,273,727	\$26,758,644	29.32%