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May 19, 2009 Joint Committee on Finance Paper #422

Charge Counties for State's Share of Certain MA-Funded Services at the Mental Health Institutes (DHS -- Medical Assistance -- General)

[LFB 2009-11 Budget Summary: Page 353, #3]

CURRENT LAW

Mental Health Institutes. The two state mental health institutes (MHIs), Mendota Mental Health Institute (MMHI) in the City of Madison and Winnebago Mental Health Institute (WMHI) near the City of Oshkosh, provide psychiatric services to adults, adolescents, and children who are either civilly committed or who are forensic patients committed as a result of a criminal proceeding. In addition to providing psychiatric services, both facilities are licensed and accredited hospitals that provide training and research opportunities.

The state's medical assistance (MA) program funds most of the care the MHIs provide to patients, other than juvenile corrections populations, who are under the age of 21 (or under the age of 22 if they were receiving services immediately prior to reaching age 21), and patients who are 65 years of age and older. These MA costs are paid by the state (GPR) and federal MA matching funds (FED). However, MA only pays for MA-eligible services not covered by other sources, such as Medicare and private insurance, and only in cases where the care meets the MA program's standard of medical necessity.

In order for an MA recipient to receive services at the MHIs, an independent team of health care professionals, including a physician, must certify that: (a) ambulatory care resources do not meet the individual's treatment needs; (b) proper treatment of the psychiatric condition requires services provided on an inpatient basis under the direction of a physician; and (c) the services can reasonably be expected to improve the recipient's condition or prevent further regression so that the services will be needed in reduced amount or will no longer be needed.

Counties support the MHIs' costs of care for individuals who are civilly committed and whose care costs cannot be billed to MA or other payment sources. Federal MA law prohibits

states from claiming federal MA matching funds for inpatient psychiatric services provided to adults under the age of 65. Consequently, these services are not covered under the state's MA program.

Commitments of Mentally Ill Individuals. Civil commitments may be either voluntary or involuntary, and, in general, the county of the patient's residence must approve any admission to an MHI. A voluntary admission occurs when an adult applies for admission to an inpatient treatment facility and receives approval from the director of the facility. In order to be admitted to an inpatient facility, an evaluation must confirm that the applicant is mentally ill, developmentally disabled, or is alcohol or drug dependent and would benefit from inpatient care, treatment, or therapy. Minors may generally be admitted under the same criteria, with the consent of a parent or legal guardian.

Involuntary civil commitments are sought in cases where a patient is considered to be mentally ill, a proper subject for treatment, and dangerous to either themselves or others. The process of involuntary commitment begins when either: (a) a law enforcement officer makes an emergency detention (ED); or (b) a person submits a petition that alleges that an individual is mentally ill, drug dependent, or developmentally disabled and is dangerous to themselves or others.

Community-Based Programs. Each county is responsible for the treatment and care of persons with mental illness who reside in the county. Counties must provide mental health services in the least restrictive environment that is appropriate for an individual's needs. These services can range from community-based care to inpatient and psychotherapy services. Counties must, within the limits of available funds, offer the following services: (a) collaborative and cooperative services for prevention; (b) diagnostic and evaluation services; (c) inpatient and outpatient care, residential facilities, partial hospitalization, emergency care, and supportive transitional services; (d) related research and staff in-service training; and (e) continuous planning, development, and evaluation of programs and services.

In addition to inpatient, outpatient, and day treatment services, Wisconsin's MA program covers several mental health services targeted to individuals with severe, serious, and persistent or acute mental illness, but for which local governments pay the state's share of the MA payment. These services include community support programs (CSPs), crisis intervention, case management, and comprehensive community services. There are four primary funding sources for community-based mental health services in Wisconsin: (a) MA; (b) the federal community mental health services block grant (MHBG); (c) state and federal community aids and county funds; and (d) private insurance and copayments paid by clients.

Counties establish CSPs to provide accessible treatment, rehabilitation and support services to individuals with chronic mental illness in the community. CSP services include assessments, treatment, case management, and psychological rehabilitation services, such as employment-related services, social and recreational skill training, and assistance with activities of daily living and other support services. These services are intended to enable clients to better manage the symptoms of their illness, increase the likelihood of independent and effective

functioning in the community, and reduce the incidence and duration of institutional treatment otherwise brought about by mental illness.

Currently, 63 counties have established 78 CSPs. These programs are supported with local tax levy, which supports the nonfederal share of MA funds, and $1,000,000 GPR annually, which DHS distributes to 21 counties to fund services for individuals who are currently on waiting lists for services.

In 2007, counties reported spending approximately $57.6 million for community-based mental health programs, including approximately $1.3 million of MHBG funds. In total, these county-funded services generated $68 million in federal MA matching funds in 2007-08, which counties used to help support these programs.

GOVERNOR

County Support for Non-Federal Share of MA Costs at the MHIs. Require counties to provide the non-federal portion of MA payment for MA eligible inpatient hospital services provided at the MHIs (services for patients who are under 21 years of age, are under 22 years of age and who were receiving these services immediately prior to reaching age 21, or who are 65 years of age or older). Repeal a provision in current law that permits the Department of Health Services (DHS) to bill a county department for inpatient services provided by the MHIs to individuals under 21 years of age or for individuals 22 years of age who were receiving services immediately prior to reaching age 21 only if the person lacks full means of payment, including payment from MA and other sources.

Although not stated in the bill, the administration's intent is to begin billing counties for these costs beginning January 1, 2010.

Reduce funding by $3,704,500 GPR in 2009-10 and $5,989,800 GPR in 2010-11 to reflect the net fiscal effect of: (a) increasing funding for county community support programs by $1,000,000 GPR in 2009-10 and by $3,000,000 GPR in 2010-11; and (b) reducing funding for MA benefits by $4,704,500 GPR in 2009-10 and $8,989,800 GPR in 2010-11.

County Approval of Emergency Detentions. Modify provisions in current law relating to the emergency detention of youths and adults over the age of 64 by permitting a law enforcement officer or other person authorized to take an individual into custody to transport the individual to a state treatment facility only if the county department of community programs in the individual's county of residence approves the individual's detention in the state facility.

DISCUSSION POINTS

1. The administration's proposal is intended to reduce GPR-funded MA benefits costs and provide a financial incentive for counties to offer additional community-based mental health services for youths and adults, with the expectation that, in the future, fewer services might be

provided at the MHIs to these populations. The proposal would not reduce funding or staff for the MHIs in the 2009-11 biennium to reflect anticipated reductions in services to the MA-supported populations, nor does the MA savings estimates assume a reduction in costs for MA-supported clients.

The proposal is based on the administration's view that many youths who are currently admitted to the MHIs could instead receive more appropriate, and less expensive, community-based mental health services.

2. The administration indicates that counties rely too much on the MHIs to provide emergency detention services, and is concerned that that these types of admissions have been increasing during the past several years. The number of emergency detention admissions for individuals under the age of 22 increased from 687 in 2003-04 to 932 in 2007-08 (35.7%) DHS indicates that these admissions have significantly increased the workload for MHI staff due to the intensive staffing requirements required to serve these individuals. During the past four years, the MHIs admitted over 340 individuals under the age of 18 who stayed at the MHIs for fewer than four days. These admissions accounted for over 31% of all admissions to the MHIs.

Attachment 1 provides a summary of the number of emergency detention admissions and the total days of care provided for youths and adults over age 64 at the state MHIs, by county, in 2007-08.

3. The provision in the bill that would require law enforcement to obtain approval from their county's department of community programs before admitting individuals to a MHI under emergency detention authority is intended to help counties better control the number of individuals who are subject to emergency detentions, and admitted to the MHIs. Currently, DHS encourages counties to adopt this practice.

4. The administration argues that, because counties currently have no cost liability for MA-funded youths that receive services at the MHIs, counties have little incentive to develop and fund alternative mental health services for these youths. Under standards established by rule, each county is required to offer mental health services. Counties limit service levels and may establish waiting lists to ensure that expenditures do not exceed available resources. For this reason, the type and amount of available services varies across counties.

5. The bill would provide an additional $1,000,000 GPR in 2009-10 and $3,000,000 GPR in 2010-11 to increase funding available for CSPs, acute crisis services, and comprehensive community services programs that serve individuals with mental illness. The administration has not yet determined how it would allocate these funds between counties.

6. Under a separate item, AB 75 includes a provision that would establish a new MA benefit, community recovery services, that would provide home and community-based services to certain MA recipients with mental illness. Counties would have the option to provide the community recovery services. The federal MA matching funds generated by those county expenditures would be available to the county to support these services. The bill includes a

maintenance of effort requirement that would prohibit participating counties from using those federal MA matching funds to supplant funding from any other source, and that would require participating counties to spend as much on community mental health as they did in the year prior to deciding to provide the new MA benefit. To date, DHS has identified at least 15 counties that are currently providing services similar to those that would be provided under the community recovery services MA benefit and have expressed interest in participating in the new program.

7. The administration argues that the additional funding that would be available under the proposed community recovery services program would provide additional funding for community-based mental health services, which counties could then use to help offset the costs of providing the state's cost of MA-funded services for youths and seniors at the MHIs. However, the maintenance of effort requirement included as part of the bill would only permit counties to use these additional funds to provide community-based mental health services. As a result, if counties are not able to provide services to these individuals in the community, it is not clear to what extent this program would help offset the additional costs incurred by counties.

8. Counties must provide services in the least restrictive environment that is appropriate for an individual's needs. These services can range from inpatient and psychotherapy services to community-based care. Currently, most counties offer several different community-based mental health service programs, including community support programs (CSPs), crisis intervention, case management, coordinated service teams and integrated service projects, outpatient mental health services, and comprehensive community services (CCS).

9. The cost of community-based mental health services is less expensive than the average cost of providing care at the MHIs. For example, the current average daily rate for youths at the MHIs is $807 per day, or $294,600 per year. DHS notes that Dane County's program of assertive treatment (PACT), which is considered one of the most expensive community-based programs in the state, has an average daily cost of $41 per day or approximately $15,000 per year. This type of comparison leads the administration to conclude that counties have the opportunity to reduce the costs associated with individuals currently receiving care at the MHIs by expanding the use of community-based alternatives.

10. Counties have some options with respect to where their residents with mental illness receive treatment. Patients at the MHIs that are civilly committed are committed to the county's board of supervisors. The board is then responsible for placement of the patient for treatment in one of the MHIs and may transfer the individual to another treatment program, including a community-based alternative, at its discretion. If an individual is admitted to one of the MHIs, state law requires that an individual plan of care be designed, within 14 days of the recipient's inpatient admission, to achieve the recipient's discharge from inpatient status at the earliest possible date. Further, review of the individual plan must take place every 30 days thereafter.

11. Counties argue that, due to limited funding that has been provided by the state to support mental health services under community aids and other programs, counties have not had funding available to them to develop community-based mental health programs to serve as alternatives to the services provided by the MHIs. Further, the additional funding provided in AB

75 to support the CSPs will not immediately result in reduced demand for mental health services provided by the MHIs.

Counties have continued to raise concerns regarding decreasing sources of funding, including community aids, that are available to provide mental health services. They argue that the current lack of state MA funding for community-based mental health services contributes to inequities in the availability of services across counties, creates a situation where the demand for services exceeds the maximum amount of funding that can be raised from local government tax levies, and increases waiting lists for community-base services.

12. The Wisconsin Council on Mental Health, whose responsibilities include advising DHS, the Legislature and the Governor on the use of state and federal resources on the provision and administration of mental health programs, has identified current problems people have in accessing community-based mental health services in an August, 2008, budget options briefing paper prepared by the Council's Legislative and Policy Committee. That paper notes that:

- In 2006, at least 230 persons were on waiting lists to receive CSP services;

- The CCS benefit is available in only 22 of Wisconsin's 72 counties;

- 42 of the 72 counties have integrated services programs or coordinated service teams to serve children with emotional disturbances.

In addition, the paper noted that the current required county matches for MA-funded mental health services, and the amount that has been provided to support community aids during the past several years have resulted in increasing county support, through property taxes, for mental health services.

The paper concluded that the current funding structure for mental health services have had adverse effects on the provision of services, and recommended that the state provide additional funding to address these issues. In particular, the paper recommended that the state use GPR funds to support nonfederal MA costs for mental health services that are currently supported by the counties for CCS, CSP, crisis services, targeted case management, and in-home treatment for adults. In September, 2008, the Council endorsed these funding recommendations.

13. In 2007-08, the total cost of services provided to youths and adults age 65 and older at the MHIs, paid for by the state MA program, was approximately $22,663,600 ($9,305,700 GPR and $13,357,900 FED).

14. Annually, DHS establishes the rates charged to provide services to the different populations served by the MHIs. These rates are based on the actual cost of providing services and the availability of third party revenues, such as Medicare, MA, and private insurance. Table 1 shows the daily inpatient rates for each patient population group at MMHI and WMHI that are in effect from October 12, 2008 through September 30, 2009.

TABLE 1

Current Daily Inpatient Rate at the MHIs

Type of Service	Daily Inpatient Rate MMHI	WMHI
Adult Psychiatric	$811	$807
Geropsychiatric	851	
Child/Adolescent	830	783
Forensic Maximum Security	811	
Other Security	742	807
TLC/STEP/Gemini/Anchorage		807
Emergency Detention*	200	200
Non Typical Services	200	200

*Add-on for first three days of service

15. While this proposal would result in savings for the state, counties would incur additional costs. Attachment 2 provides a summary of the projected cost to counties of providing care to youths, by county, associated with the proposal. The estimated cost of providing services to individuals ages 65 and older, by county, is not currently available. However, DHS indicates that the total cost of services provided at the MHIs to this population was approximately $1.2 million (all funds) in 2007-08. The actual costs incurred by counties in the 2009-11 biennium may differ based on prospective changes in utilization of services provided at the MHIs and the rates charged for those services.

16. Table 2 summarizes total new civil admissions to the MHIs in 2007-08 for youths and adults over age 64, by facility and age group.

TABLE 2

Total Civil Admissions at the MHIs
Fiscal Year 2007-08

Under Age 22			Over Age 64		
MMHI	WMHI	Total	MMHI	WMHI	Total
432	797	1,229	80	57	137

17. In 2007-08, the median length of stay at the MHIs was six days for youths and 20 days for individuals age 65 and over. Comparatively, the average length of stay over the same period was significantly longer at 28 days for youths and 44 days for adults age 65 and over. Most admissions to the MHIs are emergency detentions, which accounts for the lower median length of stay.

18. It is estimated that the state MA savings that would result by implementing this proposal, effective January 1, 2010, would be $4,986,000 in 2009-10 and $9,884,700 in 2010-11. These projected savings differ from the amounts included in AB 75 and reflect a reestimate of the savings the state would achieve under the Governor's proposal. The reestimate is based on revised assumptions regarding the daily rates charged at the MHIs, projected average daily populations, and the impact of the enhanced federal matching rate available for most MA benefit expenditures. Since AB 75 would reduce MA benefits funding by $4,704,500 GPR in 2009-10 and by $8,989,800 GPR in 2010-11, funding in the bill could be reduced by $281,500 GPR in 2009-10 and by $894,900 GPR in 2010-11 to reflect the current estimate (Alternative 1). If the Committee chooses this option, it could specify that these provisions would take effect on January 1, 2010 to reflect the Governor's intent.

19. As part of the federal American Recovery and Reinvestment Act of 2009 (ARRA) all states are eligible to receive a temporary increase in the federal medical assistance percentage (FMAP). The administration has indicated that the Governor's intent was that counties would be able to take advantage of the additional federal MA matching funds available for the costs of services provided to youths and adults over the age of 64 at the MHIs. However, the funding reduction relating to this item in AB 75 does not reflect this intent.

If the Committee wishes to adopt this policy with respect to this item, the estimated GPR savings would be reduced so that funding in the bill would need to be increased by $3,239,800 ($1,019,900 GPR and $2,219,900 FED) in 2009-10 and by $3,622,300 ($401,500 GPR and $3,220,800 FED) in 2010-11 (Alternative 2). If the Committee chooses this option, it could specify that these provisions would take effect on January 1, 2010 to reflect the Governor's intent.

Under ARRA, states are subject to certain maintenance of effort requirements in order to qualify for the enhanced federal MA matching rate on all eligible MA expenditures. The federal act specifically prohibits states from shifting a greater percentage of the nonfederal share of MA costs to counties. As a result, it is not clear whether the Governor's proposal to transfer the cost of care provided at the MHIs to counties complies with the restrictions in ARRA. DHS has indicated that it believes this proposal is justifiable on policy grounds, but is seeking further guidance from the federal government. No definitive guidance has been given at this time.

ALTERNATIVES

1. Modify the Governor's recommendation by reducing funding in the bill by $281,500 GPR in 2009-10 and by $894,900 GPR in 2010-11 to reflect current estimates of the savings that would result under the Governor's proposal. In addition, specify that these provisions would take effect on January 1, 2010 to reflect the Governor's intent.

ALT 1	Change to Bill Funding
GPR	- $1,176,300
FED	5,440,700
Total	$4,264,300

2. Modify the Governor's recommendation by increasing funding in the bill by $1,019,900 GPR and $2,219,900 FED in 2009-10 and by $401,500 GPR and $3,220,800 FED in 2010-11 to reflect: (a) current estimates of the savings that would result under the Governor's proposal; and (b) a policy decision to permit counties to benefit from the enhanced FMAPs that apply under ARRA. In addition, specify that these provisions would take effect on January 1, 2010 to reflect the Governor's intent.

ALT 2	**Change to Bill** Funding
GPR	$1,421,400
FED	5,440,700
Total	$6,862,100

3. Delete provision. Increase funding in the bill by $3,704,500 GPR in 2009-10 and by $5,989,800 GPR in 2010-11.

ALT 3	**Change to Bill** Funding
GPR	$9,694,300

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Attachments

ATTACHMENT 1

Number of Emergency Detentions and Days of Care Provided at the MHIs, by County
Fiscal Year 2007-08

	Emergency Detentions			Days of Care		
County	Under 22	Over 64	Total	Under 22	Over 64	Total
Adams	5	0	5	120	0	120
Ashland	0	0	0	243	0	243
Barron	1	0	1	434	0	434
Bayfield	0	0	0	102	106	208
Brown	5	0	5	257	0	257
Burnett	1	0	1	30	0	30
Calumet	5	0	5	17	0	17
Chippewa	3	0	3	411	0	411
Clark	1	0	1	54	0	54
Columbia	44	5	49	689	47	736
Crawford	1	0	1	2	0	2
Dane	54	17	71	2,302	711	3,013
Dodge	45	5	50	659	144	803
Door	2	0	2	405	0	405
Dunn	0	0	0	0	0	0
Eau Claire	0	0	0	157	0	157
Florence	1	0	1	38	0	38
Fond Du Lac	79	0	79	1,490	25	1,515
Grant/Iowa	26	1	27	536	6	542
Green	35	3	38	749	87	836
Green Lake	0	0	0	305	79	384
Iron	0	0	0	0	20	20
Jackson	6	1	7	77	4	81
Jefferson	23	12	35	1,079	731	1,810
Juneau	29	3	32	161	6	167
Kenosha	44	2	46	1,162	207	1,369
Kewaunee	1	0	1	52	0	52
La Crosse	8	0	8	373	0	373
Lafayette	9	1	10	234	20	254
Lincoln/Langlade/ Marathon	12	0	12	0	120	120
Manitowoc	44	3	47	1,437	69	1,506
Marinette	25	0	25	1,090	0	1,090
Marquette	3	2	5	4	74	78
Menominee	4	0	4	41	0	41
Milwaukee	0	0	0	385	0	385

ATTACHMENT 1 (continued)

Number of Emergency Detentions and Days of Care Provided at the MHIs, by County
Fiscal Year 2007-08

	Emergency Detentions			Days of Care		
County	Under 22	Over 64	Total	Under 22	Over 64	Total
Monroe	14	1	15	517	106	623
North Central	0	0	0	508	0	508
Oconto	0	0	0	56	32	88
Oneida/Vilas/Forest	7	0	7	693	346	1,039
Outagamie	11	1	12	1,145	0	1,145
Ozaukee	2	0	2	27	0	27
Pepin	1	0	1	153	0	153
Pierce	5	0	5	77	0	77
Polk	1	0	1	239	0	239
Portage	21	3	24	460	44	504
Price	0	2	2	59	260	319
Racine	43	6	49	1,224	104	1,328
Richland	12	0	12	601	0	601
Rock	35	9	44	511	795	1,306
Rusk	0	0	0	0	0	0
Sauk	20	6	26	472	1,108	1,580
Sawyer	1	1	2	257	106	363
Shawano	8	0	8	80	0	80
Sheboygan	0	0	0	505	163	668
St. Croix	9	0	9	50	16	66
Taylor	3	0	3	18	0	18
Trempealeau	6	0	6	441	0	441
Vernon	5	1	6	261	41	302
Walworth	7	3	10	468	35	503
Washburn	1	0	1	0	0	0
Washington	48	1	49	895	1	896
Waukesha	14	0	14	1,941	6	1,947
Waupaca	7	2	9	652	371	1,023
Waushara	6	0	6	315	0	315
Winnebago	112	9	121	1,067	90	1,157
Wood	10	0	10	930	0	930
No County	7	0	7	0	0	0
Total	932	100	1,032	29,717	6,080	35,797

ATTACHMENT 2

Estimated Additional Costs to Counties of Providing the Non-Federal MA Share for Youths, by County

	Enhanced FMAP			Current FMAP		
County	2009-10	2010-11	Total	2009-10	2010-11	Total
Adams	$14,196	$33,100	$47,295	$19,216	$38,096	$57,312
Ashland	28,405	66,230	94,635	38,450	76,227	114,677
Barron	52,596	122,635	175,231	71,196	141,146	212,342
Bayfield	11,906	27,760	39,666	16,116	31,950	48,066
Brown	30,530	71,184	101,714	41,326	81,929	123,255
Burnett	3,502	8,165	11,666	4,740	9,397	14,137
Calumet	1,984	4,627	6,611	2,686	5,325	8,011
Chippewa	48,097	112,145	160,242	65,106	129,073	194,179
Clark	6,303	14,696	20,999	8,532	16,915	25,447
Columbia	81,899	190,960	272,859	110,862	219,784	330,646
Crawford	245	572	817	332	658	990
Dane	276,118	643,808	919,927	373,764	740,987	1,114,751
Dodge	78,067	182,023	260,090	105,674	209,499	315,173
Door	47,273	110,223	157,495	63,990	126,860	190,850
Eau Claire	18,698	43,596	62,294	25,310	50,177	75,487
Florence	4,595	10,714	15,309	6,220	12,331	18,551
Fond Du Lac	176,387	411,271	587,658	238,764	473,350	712,114
Grant/Iowa	63,816	148,796	212,613	86,384	171,256	257,640
Green	90,280	210,500	300,780	122,206	242,273	364,479
Green Lake	35,600	83,007	118,608	48,190	95,537	143,727
Jackson	9,047	21,094	30,140	12,246	24,278	36,524
Jefferson	131,960	307,683	439,643	178,626	354,126	532,752
Juneau	19,324	45,057	64,381	26,158	51,858	78,016
Kenosha	139,443	325,132	464,576	188,756	374,209	562,965
Kewaunee	6,070	14,152	20,222	8,216	16,288	24,504
La Crosse	43,662	101,803	145,465	59,102	117,170	176,272
Lafayette	27,762	64,732	92,494	37,580	74,502	112,082
Manitowoc	171,471	399,809	571,281	232,110	460,158	692,268
Marinette	128,758	300,218	428,976	174,292	345,534	519,826
Marquette	485	1,130	1,615	656	1,301	1,957
Menominee	4,904	11,434	16,338	6,638	13,160	19,798
Milwaukee	45,240	105,482	150,722	61,238	121,404	182,642
Monroe	60,996	142,220	203,216	82,566	163,687	246,253
North Central	61,482	143,353	204,835	83,224	164,992	248,216
Oconto	6,536	15,241	21,777	8,848	17,541	26,389
Oneida/Vilas/Forest	81,415	189,830	271,245	110,206	218,483	328,689
Outagamie	134,079	312,623	446,702	181,494	359,812	541,306
Ozaukee	3,169	7,390	10,559	4,290	8,505	12,795
Pepin	17,876	41,681	59,557	24,198	47,973	72,171
Pierce	9,129	21,287	30,416	12,358	24,500	36,858

ATTACHMENT 2 (continued)

Estimated Additional Costs to Counties of Providing the Non-Federal MA Share for Youths, by County

	Enhanced FMAP			Current FMAP		
County	2009-10	2010-11	Total	2009-10	2010-11	Total
Polk	$27,897	$65,045	$92,942	$37,762	$74,863	$112,625
Portage	54,579	127,258	181,837	73,880	146,467	220,347
Price	6,887	16,057	22,944	9,322	18,481	27,803
Racine	144,446	336,797	481,243	195,528	387,634	583,162
Richland	71,439	166,569	238,008	96,702	191,712	288,414
Rock	60,538	141,152	201,690	81,946	162,458	244,404
Sauk	57,333	133,680	191,013	77,608	153,858	231,466
Sawyer	29,998	69,944	99,942	40,606	80,501	121,107
Shawano	9,344	21,786	31,130	12,648	25,075	37,723
Sheboygan	60,801	141,765	202,566	82,302	163,164	245,466
St. Croix	6,025	14,049	20,074	8,156	16,169	24,325
Taylor	2,131	4,968	7,098	2,884	5,718	8,602
Trempealeau	52,982	123,534	176,516	71,718	142,181	213,899
Vernon	30,618	71,391	102,009	41,446	82,167	123,613
Walworth	55,306	128,953	184,259	74,864	148,418	223,282
Washington	106,175	247,561	353,736	143,722	284,929	428,651
Waukesha	229,236	534,495	763,731	310,302	615,174	925,476
Waupaca	78,532	183,109	261,641	106,304	210,748	317,052
Waushara	36,839	85,894	122,733	49,866	98,859	148,725
Winnebago	124,543	290,389	414,932	168,586	334,222	502,808
Wood	110,857	258,478	369,335	150,060	297,494	447,554
Totals	$3,529,805	$8,230,239	$11,760,044	$4,778,078	$9,472,540	$14,250,618