

An Analysis of Community Aids

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Foreword

This report on Community Aids is the result of collaboration between the Robert M. La Follette School of Public Affairs at the University of Wisconsin–Madison and the State of Wisconsin Joint Legislative Council. Our objective is to provide graduate students at La Follette the opportunity to improve their policy analysis skills while contributing to the capacity of the Joint Legislative Council to provide the Legislature with high quality analysis on issues of concern to the citizens of the state.

The La Follette School offers a two-year graduate program leading to a Master’s Degree in Public Affairs. Students study both policy analysis and public management, and pursue a concentration in a public policy area of their choice. They spend the first year and a half of the program taking courses that provided them with the tools needed to analyze public policies. The authors of this report are all currently enrolled in Public Affairs 869, Workshop in Public Affairs, Domestic Issues. Although acquiring a set of policy analysis skills is important, there is no substitute for doing policy analysis as a means of learning policy analysis. Public Affairs 869 provides graduate students that opportunity.

The students enrolled in the class were assigned to one of three project teams. One team worked on this project for the Joint Legislative Council, while the other teams worked on projects for the Wisconsin Department of Revenue and the Budget and Management Division of the City of Milwaukee. The topic of this report—an analysis of Community Aids—was chosen by Terry C. Anderson, director of the Legislative Council staff, from a list of topics proposed by his staff.

In Wisconsin, a wide range of human services, especially those dealing with mental health, substance abuse, protective services for children, and developmental disabilities, are provided by county governments. Funding for these services comes from a combination of state and federal funds, known collectively as Community Aids, and from taxes and fees raised by county governments. The authors of this report provide a detailed analysis of recent trends in the funding of Community Aids. Drawing on administrative data and the results of a survey of county human service directors, they demonstrate that once one adjusts for inflation, over the past 25 years the state and federal contribution to the funding of Community Aids has been declining. Although most county governments have attempted to maintain services by increasing county funding of human services, the rising costs of providing human services combined with recently enacted property tax limitations are making it increasingly hard for county governments to continue to provide human services for their needy residents.

This report obviously does not provide the final word on the complex issues the authors address. The graduate student authors are, after all, generally new to policy analysis, and the topic they have addressed is large and complex.

Nevertheless, much has been accomplished, and I trust that both the students and the Joint Legislative Council and its staff have learned a great deal about the funding of Community Aids. We hope the report will help define the issues and provide a foundation for further analysis and decision-making on this topic.

This report would not have been possible without the support and encouragement of Terry Anderson and Laura D. Rose, deputy director of the Legislative Council. Ms. Rose provided the authors with advice and guidance throughout the semester. A number of other people also contributed to the success of the report. Their names are listed in the acknowledgments.

The report also benefited greatly from the active support of the staff of the La Follette School. Terry Shelton, the La Follette outreach director, contributed logistic and practical support for the project. Karen FASTER, the La Follette publications director, edited the report and shouldered the task of producing the final bound document.

I am very grateful to Wilbur R. Voigt whose generous gift to the La Follette School is being used to support the La Follette School policy analysis workshop projects. With his support, we are able to finance the production of the final reports, plus other expenses associated with the projects.

By involving La Follette students in the tough issues faced by state government, I hope they not only have learned a great deal about doing policy analysis but also have gained an appreciation of the complexities and challenges facing both state and county governments in Wisconsin. I also hope that this report will contribute to the work of the Joint Legislative Council and to the ongoing public discussions on the challenges of meeting the human service needs of Wisconsin residents.

Andrew Reschovsky
May 4, 2006

Acknowledgments

We would like to thank all those who contributed their time and effort to our analysis of Community Aids. In particular we would like to thank Rick Olin and Yvonne Onsager from the Wisconsin Legislative Fiscal Bureau and Andrew Forsaith of the Department of Health and Family Services for providing us with valuable data. We are grateful to Gerald Huber, president of the Wisconsin County Human Services Association, for his help in designing and distributing our survey. We thank the county human service directors who took the time to complete our survey. We are additionally grateful to Professor Andrew Reschovsky for his guidance, Andrew Lambert for his technical assistance, and Karen FASTER for her editorial oversight. Further, we appreciated the valuable editorial feedback we received from our peer reviewers. Last of all, we thank the many individuals at state and county agencies and community organizations who took the time to meet with us and share their insights on Community Aids.

Key Terms

Budgeted dollars: the dollars budgeted to a program, expressed in nominal terms

Community Aids eligible services: human services that can be funded with Community Aids dollars

County Derived Community Aids expenditures: dollars contributed by counties as part of the overmatch and required match

County generated tax and fee based revenues: resources derived on a county level that are not earmarked for any specific purposes and could be used for human services; includes property, sales, and other taxes, public fees/charges for human services, and other miscellaneous county revenues; excludes state and federal aid, dollars from intergovernmental fees, and some local monies such as insurance recoveries, transfers from other funds, proceeds from long-term debt issues and refunding bonds, all public charges for services except human services, all fees associated with licensing and permits, property sales, sales of general fixed assets, local aid (all related to specific services), fines and penalties, and miscellaneous revenues associated with special assessment interest

Net new construction: change in improvement value due to new construction minus the demolition of older buildings

Other county generated revenues: county-derived revenues excluding property taxes but including sales and other local taxes, fees and public charges for human services, and other minor miscellaneous revenues

Overmatch: the amount of county derived revenue beyond the required 9.89 percent match that a county spends on Community Aids services

Real dollars: dollars adjusted for inflation using the Consumer Price Index (CPI)

Wisconsin Act 25: implements the property tax freeze, which stipulates that local jurisdictions are only allowed to increase their property tax collections by 2 percent or by the percentage increase in value of the previous year's tax base due to "net new construction," whichever is higher

Executive Summary

Community Aids is a combination of state and federal funds distributed to counties by the Wisconsin Department of Health and Family Services to fund a broad range of human services for several statutorily defined groups, namely low-income families; children in need of protective services; and persons in need of mental health, substance abuse, or developmental disabilities services. Since 1991, there has been a real decrease of nearly 40 percent in the Community Aids allocation, while counties' own tax-levied contributions to Community Aids services have increased.

In this report we document how trends in Community Aids funding, as well as other factors such as increased human services costs, growth in demand for public services, and limited revenue raising capacity for counties, have affected counties' ability to provide human services. Our analysis finds that disparities in Community Aids expenditures and human services provision across counties exist. Our findings suggest this disparity will likely increase.

Based on our research, we recommend the following topics for examination by Wisconsin Joint Legislative Council study committees:

- **We recommend that the Council form a study committee to consider alternatives for the future funding of human services in Wisconsin.** As our report illustrates, both the cost of services and the need for services are rising but the Community Aids allocations that counties receive have decreased in real terms. Counties face an increased burden to fund state-mandated human services but the property tax freeze limits their revenue-raising capacity. The continued ability of county governments to meet their responsibilities to provide human services through Community Aids funds seems to be in serious jeopardy.
- **We recommend that the Council form a committee to study the impacts of diminished state funding on the quality and scope of human service delivery in Wisconsin.** In this project we were only able to address this topic through inference and anecdotal evidence. A study committee could look in more depth at health and well-being outcomes of Wisconsin residents in need of human services funded, in part, through Community Aids. Some questions that the study committee might consider are:
 - What future costs may be incurred by individuals, families, counties, and the state if human services are not provided to vulnerable populations due to service cuts, wait-listing, and restricted eligibility requirements?

- How are the needs of individuals who are not able to receive human services because of service cuts, wait-listing and restricted eligibility requirements being met? What are the consequences for individuals, their families, and the county of not meeting these human services needs?
- What are the long-term implications of the widespread funding cuts for preventive human services?
- To what extent are disparities in health and well-being outcomes growing across counties due to differences in Community Aids expenditures?

Introduction

Under Wisconsin Statute §46.22, counties are assigned the primary responsibility for the provision of human services.¹ This approach to delivering human services is a departure from that found in most other states where service administration and delivery is considered a state obligation (Wisconsin Council on Children and Families 2001). In Wisconsin's state-supervised and county-administered human service delivery system, the state contracts with counties for the management of human services, and the county social service or human service departments establish the structure by which services will be delivered (Seefeldt et al. 1998). While counties are given the responsibility for providing human services, the state government provides a large proportion of the funding and maintains oversight authority.

In Wisconsin, prior to 1979, state and federal human service dollars were distributed to counties based on requests by county boards and on a per capita basis.² In 1979, the Legislature consolidated state and federal funding for mental health and developmental disabilities into a single funding mechanism known as Community Aids (Wisconsin Legislative Audit Bureau 1988). The 1981-83 Biennial Budget Act added social and court-related services into Community Aids. This consolidation of funds into a single mechanism was intended to provide flexibility to counties in managing the provision of specified services to targeted at-risk populations. Today the Legislature continues to allocate Community Aids funds to counties for the provision of human services. These funds are distributed to the counties by the Wisconsin Department of Health and Family Services (WDHFS).

Because of its combined funding streams, Community Aids funds human services to several statutorily defined groups, namely low-income families; children in need of protective services; and persons in need of mental health, substance abuse, or developmental disabilities services. Services funded by Community Aids are wide-ranging and include mental health counseling, skills training for individuals with developmental and physical disabilities, in-home support for elderly people, alternative living arrangements for children and adults, and court intake and investigations for delinquent youth. Community Aids dollars and services

¹ According to the Wisconsin Legislative Fiscal Bureau informational paper on Municipal and County Finance (2005b), other local governing bodies, including villages and cities, receive a small percent of health and human service aid from the state and federal government for the provision of services. However, this amount is 0.5 percent of that received by counties. Thus, in Wisconsin, the provision of human services falls primarily on counties.

² Before 1975, state and federal funding for mental health, substance abuse, and developmental disabilities services was dispersed to counties based on requests received from county boards by WDHFS. Because of the variation in funding requests and differing county perceptions of need, the 1975-77 Biennial Budget Act changed the allocations of funding to be based on a per capita basis. For a complete discussion, see the Wisconsin Legislative Fiscal Bureau (2005a) Community Aids Informational Paper No. 47.

represent only a proportion of county health and human services departments' budgets and programming.³

An analysis of Community Aids allocations and expenditures over time reveals considerable changes in the level of financing. In constant 2005 dollars, adjusted using the Consumer Price Index, the state and federal dollars allocated to counties by the state have decreased 40 percent since 1991.⁴ In response to this real decrease in aid, counties have allocated additional tax levied monies toward Community Aids eligible services. Over the same time period real county expenditures toward Community Aids eligible services have increased by more than 85 percent. As counties take on increased responsibility for the funding of human services, they also face conflicting pressures of rising costs of and demand for services and restricted revenue raising capacity due to the two-year cap, or “freeze,” on property tax increases implemented in 2005.

We prepared this report for the Joint Legislative Council to document how trends in Community Aids funding and other factors such as increased human service costs, growth in demand for public services, and limited revenue-raising capacity have affected counties' abilities to provide human services. Based on our findings, we recommend several specific issues for Council study committees to pursue.

To conduct this analysis, we have reviewed Wisconsin Legislative Fiscal Bureau (WLFB) and Wisconsin Legislative Audit Bureau reports from the past 20 years; interviewed stakeholders, including representatives from WDHFS, Wisconsin Department of Administration, county human services directors, and advocacy organizations; and analyzed county-level data from the Wisconsin Department of Revenue and U.S. Census Bureau. In addition, to acquire a more thorough understanding of the impact that Community Aids funding has had on counties, we surveyed human service directors.⁵ Throughout the report, survey data are

³ According to a survey conducted for this report, responses from 20 county human service departments indicate that the Community Aids allocation makes up 5 to 80 percent of the health and human services budgets of Wisconsin's counties. While wide variation exists, on average the Community Aids allocation represents 15 to 20 percent of the budget of surveyed counties. Medical Assistance dollars, property tax dollars, and other state/federal grants and aid allocations make up the rest of health and human services budgets.

⁴ To obtain real, or constant, dollar measures throughout the paper, we have adjusted for changes in inflation using the consumer price index (CPI). The CPI is the most commonly used deflator; however, it is not without problems. Namely, the CPI measures the change in price of the “basket of goods” purchased by households—not the change in price of the basket of goods purchased by government. Notwithstanding, we used the CPI to convert amounts measured in nominal dollars (referred to as budgeted dollars in the report) into amounts measured in constant dollars (referred to as real dollars in the report). We used the CPI calculator available on the U.S. Social Security web site to conduct the conversions. The calculator is available at: <http://www.social-security-table.com/cpitable.htm>.

⁵ Twenty counties responded to the survey, a response rate of 28 percent. These counties are home to 23 percent, (or 1,283,691 individuals), of the State's residents. For a list of survey respondents, please see Appendix A. For a list of the survey questions sent to human services directors via an electronic questionnaire, please see Appendix B.

used to support and explain our analysis of administrative data. In addition, we use survey responses to provide concrete examples of county reactions to the funding, cost, and demographic trends surrounding the provision of human services in the state.

In this report, we first describe the funding sources that make up Community Aids and discuss the programs and services that these funds support. Next, we analyze historical trends in Community Aids allocations and expenditures, describe trends in the demand for human services in Wisconsin, and explore how the costs of providing these services have changed over time. We then examine how counties have responded to these three trends, specifically the steps that counties have taken to increase revenue and decrease expenditures. Last, we recommend that the Joint Legislative Council form study committees to identify alternatives for the future funding of Community Aids and to research further the effects of reduced state funding on human services in Wisconsin.

A Description of Community Aids

This section provides a detailed description of the funding sources that make up the Community Aids grant and explains how it is distributed to counties. In addition, we describe the programs that are funded through Community Aids monies.

Community Aids Funding

The Community Aids grant is a combination of state and federal funding distributed to counties by the Wisconsin Department of Health and Family Services (WDHFS) for the provision of human services. Community Aids are funded through discrete federal funding sources, such as the Social Services Block Grant, Community Mental Health Block Grant and Title IV monies, and state General Purpose Revenues (GPR). Table 1 summarizes the state and federal funding of the Community Aids allocation in fiscal year 2004 and 2005.

In the 2003-05 Wisconsin biennial budget, projected shortfalls in Medical Assistance funding prompted a new funding system, Wisconsin Medicaid Cost Reporting. This new system reduced the amount of GPR money available for Community Aids. The reduction of GPR money was offset with a Medical Assistance payment adjustment to counties. To explain, fiscal year 2005's GPR allocation to Community Aids totaled \$177.2 million, but after the start of Wisconsin Medicaid Cost Reporting it equaled \$73.7 million. The reduction in GPR allocation to Community Aids was offset by a Medical Assistance payment adjustment of \$107 million. The Medical Assistance payment adjustment consisted of federal and state dollars (\$64.7 million was federal Medicaid dollars, and \$42.3 million was state GPR dollars). Thus, after the Wisconsin Medicaid Cost Reporting adjustment, total state GPR dollars and federal funding allotted to Community Aids in fiscal year 2005 totaled \$116 million (\$73.7 million + \$42.3 million) and \$149 million, respectively.

While 2003 Wisconsin Act 318 was originally intended to sunset on January 1, 2006, the sunset date was removed. In comparison to fiscal year 2005, the estimated fiscal year 2006 and fiscal year 2007 Medical Assistance payment adjustments are not as large. The Wisconsin Medicaid Cost Reporting system and 2003 Wisconsin Act 318 are complex; thus we provide a detailed description in Appendix C.

Table 1
Funding Sources for Community Aids Allocation
(Fiscal Years 2004 and 2005)

Fiscal Year 2004		Fiscal Year 2005	
Funding Source	Percent of Total	Funding Source	Percent of Total
State General Purpose Revenue	69%	State General Purpose Revenue	44%
Title IV-E Foster Care	15%	Title IV-E Foster Care	11%
Title XX Social Service Block Grant	5%	Title XX Social Service Block Grant	10%
Community Mental Health Block Grant	1%	Community Mental Health Block Grant	1%
Title IV-B Child Welfare	1%	Title IV-B Child Welfare	1%
Title IV-A TANF Block Grant	5%	Title IV-A TANF Block Grant	5%
Substance Abuse Block Grant	4%	Substance Abuse Block Grant	4%
		Federal Medicaid dollars	24%

Source: WLFB 2005a Table 1 and Table 2

Allocation Methods

The Community Aids grant is apportioned as a basic county allocation, which can be spent on any Community Aids eligible service, and five categorical allocations earmarked for specific services. As shown in Table 2, the basic county allocation is made up of state GPR and federal dollars, including funding from the Title IV-E, Title XX, Title IV-A, and Title IV-B block grants and Medical Assistance. Likewise, the five categorical allocations are funded by both federal and state dollars. Family Support Programs, Tribal Child Care, and the Alzheimer’s Family and Caregiver Support Program are funded using state GPR monies. The Substance Abuse and Treatment Block Grant, and the Community Mental Health Block Grant are funded by federal dollars. In 2005 and 2006, basic county allocation dollars comprised approximately 92.5 percent of the Community Aids allocation. Thus, the Community Aids program allows for considerable flexibility on a county level for the provision of human services.

In 2006, the Community Aids allocation to counties increased by \$418,000 from 2005. Approximately \$318,000 of this increase resulted from increases in federal funding. Thus, state GPR dollars allocated to Community Aids increased by just \$100,000 in 2006. Overall, the state increased Community Aids funding between 2005 and 2006 by 0.16 percent. Thus, in nominal terms, the Community Aids allocation in 2005 and 2006 are approximately equal. However, if one adjusts for inflation, counties received approximately 3.3 percent less money in 2006 than in 2005. If the Community Aids allocation had been increased at the rate of inflation, Community Aids allocations would have increased by \$9.7 million.⁶

Table 2
Budgeted Community Aids Allocation by Category
(Calendar Years 2005 and 2006)

Allocation Category	2005 Allocation	Percent of Total Allocation	2006 Allocation	Percent of Total Allocation
Basic county allocation				
<i>GPR</i>	\$169,637,547		\$169,785,900	
<i>Title IV-E</i>	\$27,837,700		\$28,110,000	
<i>Title XX</i>	\$27,093,900		\$26,952,700	
<i>Title IV-A</i>	\$13,420,500		\$13,420,500	
<i>Title IV-B</i>	\$3,622,600		\$3,809,600	
Total	\$241,612,247	92.52%	\$242,078,700	92.55%
Alzheimer's Family and Caregivers Support Program	\$1,919,874	0.73%	\$1,919,874	0.73%
Community Mental Health Block Grant	\$2,513,402	0.96%	\$2,513,400	0.96%
Substance Abuse Prevention and Treatment Block Grant	\$9,735,709	3.73%	\$9,735,700	3.72%
Family Support Program	\$4,964,774	1.90%	\$4,916,788	1.88%
Tribal Child Care	\$412,800	0.16%	\$412,800	0.16%
Total	\$261,158,805	100.00%	\$261,577,262	100.00%

Source: WLFB 2005a. Compilation of data from Table 1 and Appendix IV. Yvonne Onsager of the Wisconsin Legislative Fiscal Bureau provided the 2006 data.

Note: The basic county allocation is provided as the pre- Wisconsin Medicaid Cost Reporting adjustment

In general, over the past 15 years counties were budgeted at least the amount of funding as previously, with the exception of small incremental increases or decreases as determined by the level of available funds. For example, the median

⁶ The preliminary rate of inflation for 2006 is 3.7. The 2006 estimate was obtained from the Federal Reserve Bank of Minneapolis.

percent increase in the Community Aids allocation received by all counties since 1999 was 4 percent.⁷

When Community Aids was established in 1979, a formula was created to determine the amount of aid that each county would receive. The formula was based on three factors: the county's share of the state's Medical Assistance population, the urban-rural nature of each county, and the per capita market value of the taxable property in each county.⁸ Because the formula would cause some counties' financial assistance to decrease from one year to the next, it has been politically unpopular since its inception and has been used only three times — in 1979, 1980, and 1991. In most years, the total amount appropriated by the state is allocated to counties so that each county receives an approximately equal percentage increase.

County Match Requirement

Community Aids is a close-ended matching grant; thus each county must provide a 9.89 percent match to the basic county allocation and the Alzheimer's Family and Caregivers Support Program allocation that it receives. In most instances counties provide more than the 9.89 percent match; this amount is commonly referred to as the overmatch. These overmatch funds are primarily supported through county property tax revenue (WLFB 2005a). During the 17-year period from 1987 to 2003, inflation-adjusted county expenditures above the required match increased more than 250 percent.⁹ Most recent data available from the Wisconsin Legislative Fiscal Bureau shows that in 2003 counties were required to provide \$26.6 million, yet total county Community Aids spending was \$279.3 million.¹⁰ This county overmatch of \$252.7 million (\$279.3 – \$26.6) nearly equaled the 2003 state GPR allocation. The increase in county expenditures during recent decades is due, in part, to the real

⁷ Four percent is the average for counties, excluding Milwaukee and those participating in the Family Care pilot. Family Care is Wisconsin's new pilot program that provides flexible and comprehensive long-term health-care services. The Milwaukee County allocation was reduced by \$38.79 million in 2003 to account for a change in child welfare services. Counties participating in the Family Care pilot experienced a reduction in their Community Aids allocation to adjust for the transfer of Family Care money. See Appendix D for a breakdown of Community Aids allocations by county from 1999 to 2006.

⁸ These three factors are intended to measure the differences among counties in their need for Community Aids funding. The Medical Assistance population is an indicator of the number of low-income families who need public health and human services. The equalized property value is used as an indicator of local governments' abilities to generate revenue for services. The urban or rural nature of the county is defined in the following way. Urban is defined as the proportion of the county's population that lives in communities of 2,500 residents or more. Counties with greater than 70 percent urban population are labeled "high urban," counties with less than 9 percent urban populations are labeled "low urban," or rural. In this portion of the formula, high and low urban counties receive twice the weight of counties between 9 and 70 percent urban populations. See a 1988 Wisconsin Legislative Audit Bureau report for a more thorough description of the formula and a discussion of its weaknesses.

⁹ In 1987 and 2003, budgeted county overmatch expenditures totaled \$49.2 million and \$279.3 million, respectively. In terms of budgeted dollars, there has been a 467 percent increase in overmatch expenditures.

¹⁰ Due to changes in funding because of Wisconsin Medicaid Cost Reporting, the Department of Health and Family Services stopped collecting data on county overmatch after 2003.

decrease in the Community Aids allocation. Before continuing the discussion of Community Aids funding trends, however, an explanation of the services funded by Community Aids expenditures is warranted.

Community Aids Eligible Services

Wisconsin places the primary responsibility for human service provision on counties. State statutes thus mandate that county human service departments provide a wide range of services. In some cases, such as services for juvenile delinquents and child protective services, the statutes offer specific definitions of the services to be provided. For these services, a county's ability to reduce services or funding in the face of budgetary constraints is limited. In most instances, however, neither statutes nor administrative rules concretely specify the level of service that counties must provide, and some statutory requirements even include provisions that limit the responsibility of the county to the availability of funds (Dane County Department of Human Services 2000). For example, Wisconsin Statute § 51.42(1)(b), which assigns counties the primary responsibility for services for individuals with mental illness, substance abuse issues, and developmental disabilities, specifies that, "This primary responsibility is limited to the programs, services and resources that the county board of supervisors is reasonably able to provide within the limits of available state and federal funds and of county funds required to be appropriated to match state funds." For these types of mandated services, counties may establish waiting lists.

Wisconsin provides financial assistance in the form of GPR and federal revenues to counties for the provision of human services, both mandated and non-mandated. The largest source of this financial assistance is Community Aids (WLFB 2005a). Community Aids can be used to serve low-income individuals; individuals with developmental disabilities, physical or sensory disabilities, or mental illness; individuals with substance abuse issues; abused and neglected children; juvenile delinquents or status offenders; elderly individuals in need of protection, nutritional help, or other services; and children and families with service needs not identified in these groups (WLFB 2005a). A wide variety of services, ranging from respite care to foster care to juvenile corrections to congregate meals, can be funded through Community Aids.

To best convey the services eligible for Community Aids, we have created tables that list services, their target populations, and a brief description. As described above, counties are required to provide many mandated and court-ordered services, but they may create waiting lists for some of the mandated services. Thus, we have separated mandated services that do not allow waiting lists (Table 3) from those that do (Table 4).¹¹

¹¹ To compile these lists, we used the Wisconsin Legislative Fiscal Bureau's 2005 Community Aids Informational Paper, a 1988 Wisconsin Legislative Audit Bureau evaluation of Community Aids, and budget papers by the human services departments of Dane and Racine counties. Concretely defining which services are mandated is difficult because legislative mandates often

Table 3
Mandated/Court Ordered Community Aids Eligible Services

Service	Target Population	Description
Adoption	Families	Termination of parental rights and screening of adoptive parents
Advocacy and Defense Resources	Elderly	Includes referral and application assistance for services
Case Management	Individuals with developmental and physical disabilities	Assistance and follow-up with clients to ensure they are receiving appropriate services
Congregate/Home Delivered Meals	Elderly	Meals delivered to a social setting or to an individual's home to improve nutrition
Counseling Resources	Generally families	Counseling to address family problems related to abuse and neglect or parental stress
Court Intake and Studies	Juvenile delinquents, families, individuals with developmental disabilities, elderly	Screening of children who are taken into custody; services required to make reports about divorce mediation, guardianship mediation, etc.
Crisis Intervention	General public	24-hour services in case of emergencies, such as a hotline and referral services
Detoxification	Individuals with substance abuse issues	Medical care, supervision, and personal support provided to individuals withdrawing from alcohol or other drugs
Foster and Group Home Care	Abused or neglected children, children with behavioral problems, children referred from juvenile court	Substitute family care or community-based facility care
Housing/Energy Assistance	Low-income individuals	Services such as weatherization or home repairs
Inpatient Care	Individuals with mental illness	Hospitalization for individuals with mental illness
Juvenile Detention, Supervision, Probation, Restitution, and Reintegration	Juvenile delinquents	Services to monitor juveniles in the justice system, ease the transition of delinquents back into the community, and ensure conditions of release are met
Protective Payment/Guardianship	Various	Appointments of guardians and payees for individuals deemed incompetent
Shelter Care	Children	Short-term care for children while problems in their home are resolved or for juveniles in non-secure custody

describe populations that counties must serve rather than specifying the exact services that must be provided. Thus, while we have attempted to create the most comprehensive and accurate lists possible, we may have incorrectly classified or mistakenly omitted services.

Table 4
Mandated Community Aids Eligible Services That Allow Waiting Lists

Service	Target Population	Description
Adult Day Care	Elderly, individuals with physical disabilities	Supervision of adults for periods of less than 24 hours at a time
Adult Family Home Care	Elderly, individuals with physical or developmental disabilities or mental illness	Foster homes for adults who are able to live in the community with assistance
Case Management	Various populations, including individuals with mental illness and family support clients	Assistance and follow-up with clients to ensure they are receiving appropriate services
Community Based Residential Facility Care	Elderly, individuals with developmental or physical disabilities, mental illness, or substance abuse issues	Adult group homes that provide supervision and counseling
Community Support	Individuals with chronic mental illness or alcohol abuse	Treatment, counseling, and advocacy to help individuals live in community
Daily Living Skills Training	Individuals with physical or developmental disabilities	Instruction in skills such as household budgeting and food preparation
Family Support	Children with disabilities	Grants allocated to help caregivers care for children in the home
Home Delivered Meals	Individuals with physical disabilities	Meals delivered to an individual's home to improve nutrition
Interpreter Services and Adaptive Equipment	Elderly, individuals with physical or developmental disabilities	Services to assist in independent living, such as the construction of ramps and reader services
Respite Care	Elderly	Services to relieve caregivers from continuous care of their dependent
Specialized Transportation and Escort Services	Elderly, individuals with physical or developmental disabilities	Transportation services that help individuals complete daily activities
Supported Employment Services	Individuals with developmental disabilities	On-site job support
Supportive Home Care Services	Frail elderly, individuals with physical or developmental disabilities, individuals with mental illness	Services that help individuals remain in community, such as housekeeping, meal preparation, etc.
Work-Related and Day Services	Individuals with developmental disabilities	Education and training to improve work skills

Counties can also use Community Aids to provide non-mandated services. Non-mandated services can include community prevention and outreach programs. Additionally, some counties choose to extend services that are mandated for specific populations to additional populations. For example, respite care is mandated for elderly people (waiting lists are allowed), but some counties offer it to individuals with developmental disabilities as well (Racine County Human Services Department n.d.). While non-mandated services can be funded through Community Aids, county human service departments appear to devote the vast majority of their budgets to mandated services. In 2000, for example, 78 percent of Dane County Human Services Department's budget was appropriated for state or federally mandated services (Dane County Department of Human Services 2000). Ninety percent of Racine County Human Services Department's budgeted expenses in 2005 were for mandated services (Racine County Human Services Department n.d.).

In general, counties exercise discretion in allocating their basic county allocation to Community Aids eligible services. The categorical allocations that counties receive, however, must go toward specified services. The Substance Abuse Prevention and Treatment block grant includes requirements that states spend 20 percent of funding on education and prevention, spend 10 percent to expand treatment services for pregnant women and women with children, and provide tuberculosis services and HIV intervention. The Community Mental Health Block Grant can be used to provide respite care, adult family home care, community prevention, crisis intervention, and counseling to adults with mental illness and children with serious emotional disturbance. The Family Support Program provides children with disabilities up to \$3,000 in services such as respite care and home modification so that they are able to stay at home with their families. The Alzheimer's Family and Caregiver Support Program similarly provides services to individuals with Alzheimer's and their caregivers to enable the individual to remain at home or in a noninstitutional setting. Last, the Tribal Child Care allocation must be distributed to American Indian tribes to provide care to eligible children (WLF 2005a).

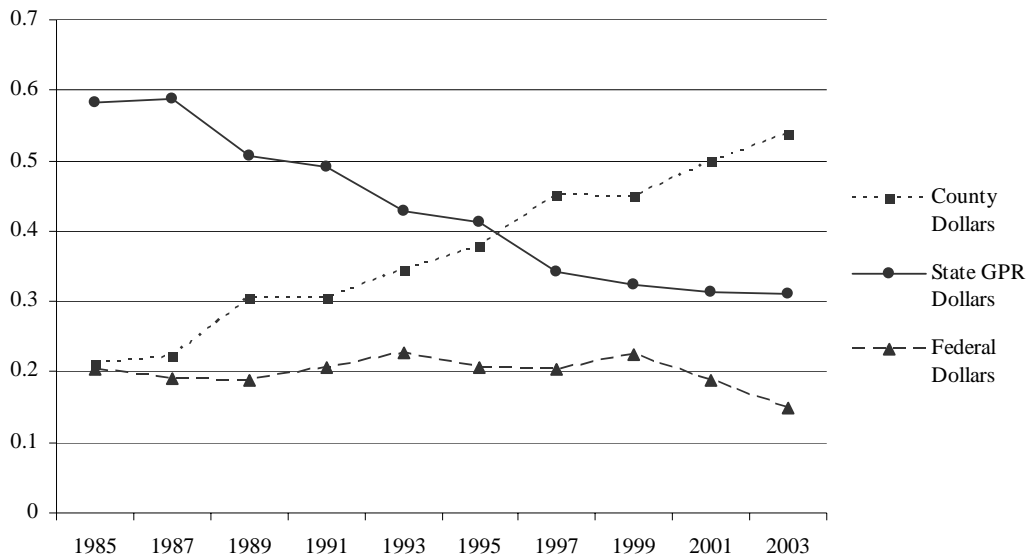
Trends Affecting the Provision of Human Services in Wisconsin

Various factors influence the provision of human services in Wisconsin. These factors include the level of financial assistance afforded to counties by state and federal government, the level of need counties' residents have for publicly provided human services, and the costs of services provided. Each factor is analyzed below.

Federal, State, and Local Community Aids Funding

As discussed, dollars used to fund Community Aids eligible services include federal, state, and county monies. When Community Aids began in 1979, state GPR made up the largest share of Community Aids expenditures. However, as shown in Figure 1, the composition of Community Aids expenditures has changed. Namely, as of 2003, more than 50 percent of expenditures were county contributions in the form of the required match and the overmatch, followed by state dollars (31 percent) and federal dollars (15 percent).

Figure 1
The Financing of Community Aids Expenditures
Percentage Distribution of Funding Sources
(Calendar Years 1985 to 2003)



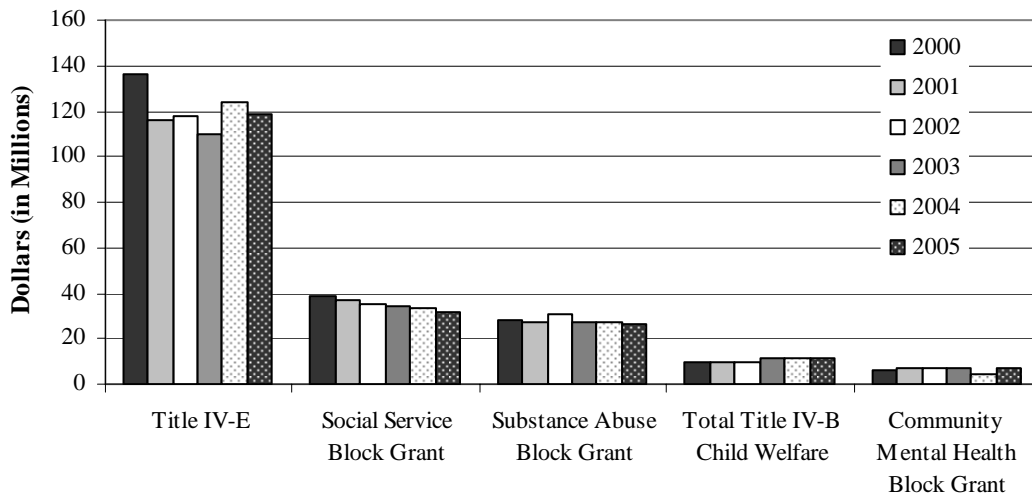
Source: Wisconsin Legislative Fiscal Bureau Informational Papers on Community Aids 1993-2005.

Note: Calendar year estimates of state and federal expenditures from 1985-2003 were obtained by averaging fiscal year expenditures. County Community Aids expenditures are reported in calendar year.

Federal Funding

Budgeted federal dollars have ebbed and flowed throughout the past 20 years, but remained approximately 20 percent of Community Aids expenditures.¹² That said, as Figure 2 indicates, the funding received by Wisconsin for the federal block grants pertinent to the Community Aids allocation decreased or remained relatively constant since 2000. Current policy initiatives, like the Deficit Reduction Omnibus Reconciliation Act of 2005 that reduced Title IV-E by \$600 million or the proposed \$500 million cut in the Social Service Block Grant, suggest that the future availability of adequate federal human service assistance is questionable (Center for Budget and Policy Priorities 2006; Child Welfare League of America 2006). These cuts in Title IV-E and the SSBG may be particularly problematic given that these are large human services funding sources for the state.

Figure 2
Inflation Adjusted Federal Dollars Received by Wisconsin
(2000 to 2006)



Because of Wisconsin's use of Medical Assistance dollars to fund human services, it is also important to examine Medicaid funding trends. From 2000 to 2004, Wisconsin experienced substantial increases in Medicaid dollars received. However, in 2005, Medicaid dollars apportioned to the state fell by \$164.65 million. Wisconsin likely will experience future decreases in Medicaid funding, as well. The president's fiscal year 2007 budget proposes legislative and regulatory changes in Medicaid, that in turn, would reduce total federal funding by a net of \$13.7 billion over five years and \$17.3 billion over 10 years.¹³

¹² The 20 percent approximation is pre- Wisconsin Medicaid Cost Reporting. With the use of federal MA dollars to fund human services, this percent has increased.

¹³ The proposed legislative changes would reduce federal Medicaid dollars by \$1.5 billion over five years and \$5.1 billion over 10 years. The regulatory changes would reduce federal funding by an additional \$12.2 billion over five years.

In addition, the use of Medicaid dollars to fund human services has been restricted by the Deficit Reduction Omnibus Reconciliation Act of 2005. For example, the act contains provisions that limit, or even eliminate, Medicaid funding for some types of case management services. As a consequence, Milwaukee County is in a position to lose \$2.3 million in funding for targeted case management services for persons with mental illness and children with developmental disabilities (Kissinger 2006). Thus, Milwaukee County faces the difficult decision of cutting services or increasing county monies allocated to human services. This serves as one example of the impact that current reductions in federal funding will have on the provision of human services in the state. Overall, a review of current and proposed federal policy initiatives reveals that federal funding for human services is on the decline.

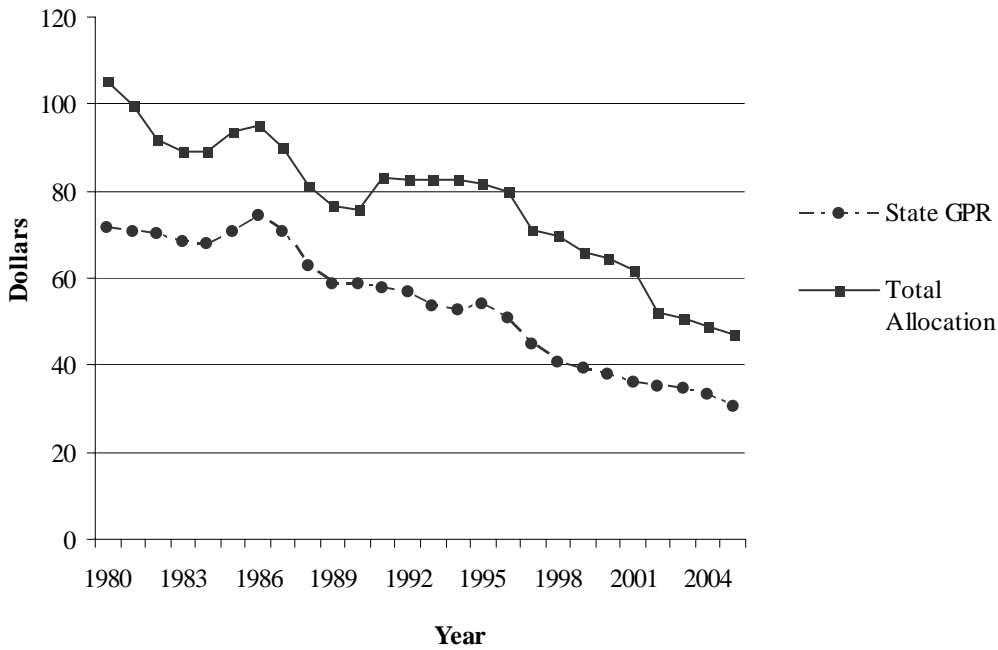
State Funding

Whereas in 1985 state GPR funding made up approximately 60 percent of Community Aids expenditures, by 2003, it comprised only 31 percent of dollars spent by counties on eligible services. An analysis of Community Aids allocations as a share of state budget shows, that from fiscal year 1989 to 2005, the percent of total state GPR appropriated to Community Aids fell from just more than 3 percent to 1.55 percent. After the Wisconsin Medicaid Cost Reporting adjustment, the percent of total GPR dollars allocated to Community Aids fell to 1.01 percent.¹⁴

At the same time Community Aids allocations declined, the population of Wisconsin has grown, causing a substantial reduction in the per-capita GPR and federal dollars available to counties to fund Community Aids services. This point is illustrated in Figure 3, which shows the adjusted per-capita allocation of the total Community Aids grant and specifically state GPR dollars from 1980 to 2005.

¹⁴ In fiscal year 2004-05, Wisconsin's GPR totaled \$11.45 billion. To calculate the percent of GPR that Community Aids comprises, the allocated amount pre- and post- Wisconsin Medicaid Cost Reporting, \$177,206,500 and \$116,040,800, respectively, were divided by total GPR. Source: The Hamilton Consulting Group 2006 and the Wisconsin Council for Children and Families 2001.

Figure 3
Inflation Adjusted Per-Capita Community Aids Allocations
(Calendar Year 1980 to 2005)



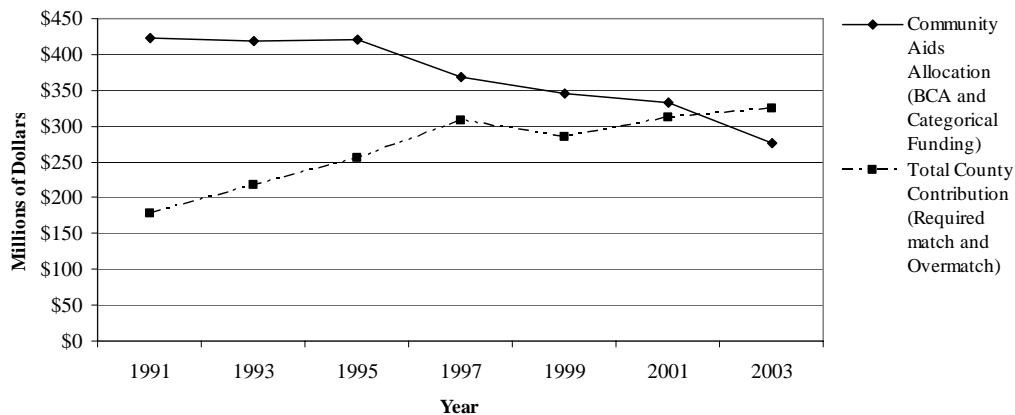
Source: Wisconsin Department of Revenue: Town, Village and City Taxes 1980-2005. WLF 2005a. Appendix I.

- Notes: 1) Calendar year Community Aids allocations (total allocation and state GPR allocation) from 1980 to 1990 are estimated from fiscal year data.
 2) Population Data from Wisconsin Department of Revenue reports.
 3) All allocations adjusted to 2005 dollars using the Consumer Price Index.
 4) GPR dollars allocated before the Wisconsin Medicaid Cost Reporting adjustment

County Funding

As shown, the amount of federal and state funding appropriated to Community Aids has not kept pace with inflation. This, in combination with increasing service costs and expansion of human services responsibilities, has made the Community Aids allocation counties receive insufficient to meet state mandates. Consequently, nearly every county allocates tax levied dollars above the required match. As shown in Figure 4, county tax levied dollars now exceed state and federal dollars spent on Community Aids. Counties depend on these overmatch dollars to maintain current levels of human services. In our survey, 100 percent of respondents state their county would be unable to cover the cost of providing state mandated human services without these overmatch funds.

Figure 4
Inflation Adjusted County Contribution
vs. Community Aids Allocation
(Calendar Year 1991 to 2003)



Source: Wisconsin Legislative Fiscal Bureau Informational Papers on Community Aids 1987-2005.

Note: Spending is in 2005 dollars

Notably, Menominee, Florence, and Buffalo counties report not using any overmatch funds.¹⁵ As discussed by the Wisconsin Legislative Audit Bureau (1988), the decision to not use overmatch funds is not only dependent on a particular county's view toward human services, but also on the county's property tax base and levy rate. Analysis of county property wealth reveals that Menominee, Florence, and Buffalo counties rank first, third and sixth, respectively, as having the lowest equalized values on a per capita basis. In terms of levy rates, the counties rank first, ninth, and 10th as having the highest county property tax rates. Thus, it appears counties that do not allocate additional tax levied dollars toward Community Aids services do so because they are unable to generate the additional tax revenue without placing a relatively high burden on county residents. This is supported by survey results, particularly in Menominee County where the high proportion of Tribal tax-free land results in a relatively small amount of property tax revenue.¹⁶

An analysis of county-derived Community Aids expenditures reveals that systematic disparities exist across counties. To conduct this analysis, we first derived each county's per-capita equalized property value. Next, we split the counties into quintiles so that each quintile had approximately the same number of

¹⁵ Counties are only required to report the total required match dollars spent on Community Aids eligible services; they are not required to report total overmatch dollars spent. WDHFS does collect overmatch information; however, many WDHFS and county staff agreed that the dollars reported may not accurately reflect the county overmatch. Thus, while Menominee, Buffalo, and Florence counties report no overmatch dollars spent, this may not actually be the case.

¹⁶ According to the director of human services in Menominee County, 1 percent of property in the county is taxable.

counties. Then, we calculated the population-weighted average of the per capita value, required match, overmatch, and total county dollars allotted to Community Aids for each quintile. In addition, we calculated the average poverty rate, which we use as a proxy for demand of human services, for each quintile.

As summarized in Table 5, per capita overmatch expenditures increase with county property wealth. Counties in the fourth highest quintile allocate \$40 more per capita in overmatch dollars than counties in the lowest quintile. Our analysis shows, however, that the lowest quintile has the highest average poverty rate and therefore, based on our assumption that poverty is a proxy for demand for human services, the highest demand for Community Aids services. These findings indicate that the counties with low property wealth have a higher level of demand for Community Aids services, but are contributing the least per capita to Community Aids. The low contribution rate most likely occurs because poorer property wealth counties have more limited capacity to raise revenue, and as such, are able to allot fewer overmatch dollars.

A county's Community Aids expenditures are not just a function of the county's contribution of locally raised revenue, but also of the allocation the county receives from the state. As shown in Table 6, even if one factors in the Community Aids allocation, the disparity between property poor counties and property rich counties persists. Counties in the lowest quintile receive larger Community Aids allocations. However, due to the low level of the county contribution, total Community Aids expenditures are smallest in poor property wealth counties. Thus, it appears that as Community Aids funding becomes more dependent on county contributions, inequities in human services between property poor and property richer counties will grow.

**Table 5
Analysis of County Derived Community Aids Contribution (2003)**

Equalized Property Value Per Capita Quintiles	Number of Counties	Population	Average Per Capita Value	Average Per Capita Required County Match	Average Per Capita Overmatch	Average Per Capita Total County Contribution to Community Aids (total dollars)	Average Poverty Rate (%)
1	14	1,517,803	\$47,461	\$5.93	\$29.43	\$35.36	10.34
2	15	721,749	\$51,894	\$4.44	\$45.03	\$49.47	8.38
3	14	1,343,042	\$56,762	\$4.49	\$58.57	\$63.07	8.13
4	15	1,097,555	\$72,753	\$4.45	\$68.77	\$73.22	7.85
5	14	810,569	\$106,769	\$4.37	\$59.23	\$63.59	7.79
Total/ Average	72	5,490,718	\$54,031	\$4.74	\$52.21	\$56.94	8.50

- Notes: 1) By total county contribution to Community Aids, we mean the total dollars (required match plus overmatch) of county derived revenue allotted to Community Aids.
- 2) All averages are weighted by population except the average poverty rate. The averages in the last row are derived by averaging the values in the column.

Table 6
Analysis of Total Community Aids
Expenditures (2003)

Equalized Property Value Per-Capita Quintiles	Average Per- Capita Value	Average Per- Capita Allocation	Average Per-Capita County Contributioun to Community Aids (total dollars)	Average Per-Capita Community Aids Expentures	Average Poverty Rate (%)
1	\$47,461	\$55.61	\$35.36	\$90.97	10.34
2	\$51,894	\$45.71	\$49.47	\$95.18	8.38
3	\$56,762	\$45.37	\$63.07	\$108.43	8.13
4	\$72,753	\$43.42	\$73.22	\$116.64	7.85
5	\$106,769	\$43.59	\$63.59	\$107.18	7.79
Total/ Average	\$54,031	\$46.74	\$56.94	\$103.68	8.50

- Notes:
- 1) By county contribution to Community Aids, we mean the total dollars (required match plus overmatch) of county derived revenue allotted to Community Aids.
 - 2) All averages are weighted by population except for the average poverty rate. The averages in the last row are derived by averaging the values in each column.

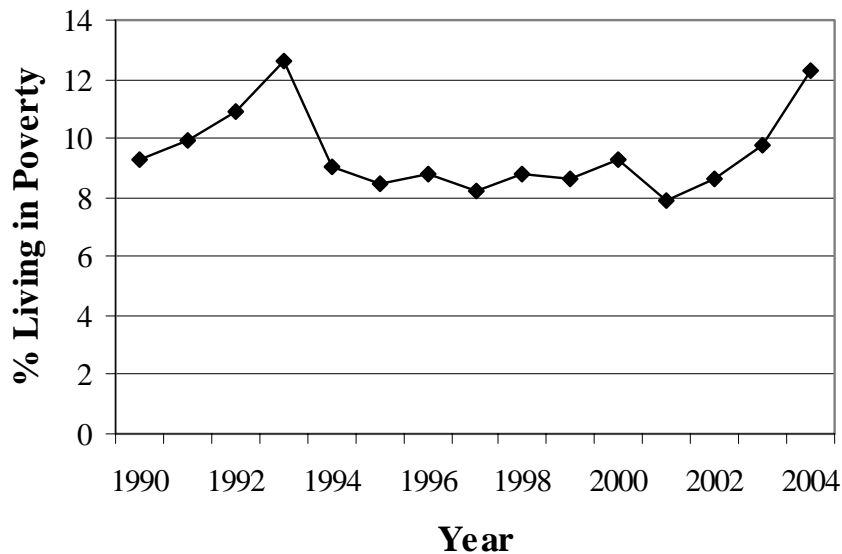
Demand for Human Services

To better assess the significance of the real decline in Community Aids allocations to counties documented above, we examined several demographic trends that serve as indicators for the need for human services in Wisconsin. These demographic factors include population, the poverty rate, receipt of Supplemental Security Income, the number of individuals with disabilities, and the number of older adults. We discuss each in turn.

Population: Population change represents the most general trend that would affect the need for human services in Wisconsin. Unless other factors, such as the rate of mental illness or the rate of child abuse, declined, an increase in population would result in an absolute increase in the number of individuals requiring human services. Between 1990 and 2005, the population of Wisconsin grew by 14 percent. This increase alone suggests that the need for human services across Wisconsin has likely increased during the past decade and a half. Other demographic trends provide further support.

Poverty Rate: One proxy for the need for human services is the number of individuals living in poverty. Figure 5 shows how Wisconsin's poverty rate has changed since 1990.

Figure 5
Poverty Rates in Wisconsin (Calendar Year 1990 to 2004)



Source: U.S. Census Bureau 2004

As the figure shows, the poverty rate has fluctuated from 1990 to 2004.¹⁷ While the rate hovered between 8 and 9 percent from 1995 to 2000, since 2000 poverty has been on the rise. In 2004, the poverty rate reached its second highest point in the past 15 years with 12.3 percent of Wisconsin residents living in poverty. Wisconsin's children have a higher poverty rate than the state's general population; since 2001 the poverty rate for children younger than 18 has been a steady 14 percent (Annie E. Casey Foundation 2005).

Supplemental Security Income Receipt: Supplemental Security Income is a monthly cash benefit for individuals who are low-income and have disabilities, are blind, or are age 65 or older (U.S. Social Security Administration 2006a). Individuals who are eligible to receive Supplemental Security Income are also eligible to receive county administered human services. Thus, trends in Supplemental Security Income in Wisconsin show how one potential Community Aids population is changing over time. Table 6 shows the number of Wisconsin residents receiving federally administered Supplemental Security Income payments in December of 2000, 2001, 2002, 2003, and 2004.

Table 7
Supplemental Security Income Receipt in Wisconsin
(Calendar Year 2000 to 2004)

	Number of Persons Receiving Federal Supplemental Security Income Payments	Percentage Change from Previous Year	Percentage of Wisconsin Population Receiving Federal Supplemental Security Income Payments
2000	84,887	-	1.5%
2001	85,333	0.5%	1.6%
2002	87,128	2.1%	1.6%
2003	88,736	1.8%	1.6%
2004	90,026	1.5%	1.6%

Source: U.S. Social Security Administration 2006b

The number of individuals receiving Supplemental Security Income has increased as the population of Wisconsin has increased. The percentage of Wisconsin residents receiving Supplemental Security Income has remained a constant 1.6 percent of the total state populations since 2001.

Number of Persons with Disabilities: An estimated 2 percent of individuals younger than 65 in Wisconsin have developmental disabilities and thus may have long-term care needs. Approximately 0.5 percent has a physical disability and may need long-term care (WDHFS 2004). These estimates translate to more than

¹⁷ These poverty rates were taken from the U.S. Census 2004 Historical Poverty Tables. The Census Bureau defines poverty according to the poverty thresholds.

122,000 individuals potentially in need of long-term care in 2005. The percentage of Wisconsin's population that has a developmental or physical disability and thus may need long-term care is expected to remain steady over time.

Elderly population: Many of the human services funded by Community Aids, such as investigations of elder abuse and the Alzheimer's Family and Caregiver Support program, target older Wisconsin residents. Population projections for Wisconsin indicate that the elderly population will increase slowly over the next four years. After 2010, however, the number of individuals older than 65 will drastically increase. The Demographic Services Center of the Department of Administration estimates that between 2000 and 2030, the number of individuals over 65 will increase from 702,000 to 1,336,000, an increase of 90 percent (Egan-Robertson, Harrier, and Kale 2004). Over the same time period, the number of individuals aged 85 or older is projected to rise from 95,000 to 158,000, an increase of 66 percent. Thus, by 2030, some 21 percent of Wisconsin's population will be older than 65, and 2.5 percent will be older than 85.¹⁸ Such a rapid increase will clearly create pressure on the human services system in Wisconsin.

Cost of Services

In this section we analyze WDHFS data to examine how per client expenditures for human services have changed over time. The data show that, with few exceptions, per client expenditures have been increasing. We then explore factors that are likely driving the increased cost of human services.

Per Client Expenditures

Community Aids specific per client expenditure data do not exist, but counties do report information to WDHFS on the number of clients served and the expenditures for services funded by Community Aids, Youth Aids, the Community Options Program, the Intoxicated Drivers Program, and the Community Integration Programs through the Human Services Reporting System. The types of services counties report are categorized into 13 program clusters. (See Appendix E for a list of the services included in each category). As shown in Table 8, the per client expenditures for 11 of the 13 program clusters increased between 1991 and 2003.¹⁹

¹⁸ For a discussion of the growing elderly population and its implications on long-term care, see "Older People, New Problems: Implications for Long-Term Health Care in Wisconsin," a report submitted to the Joint Legislative Council in May 2005 by graduate students at the University of Wisconsin – Madison's Robert M. La Follette School of Public Affairs. <http://www.lafollette.wisc.edu/publications/workshops/2004-2005/legcounhealthcare.pdf>.

¹⁹ 2003 is the most recent year for which complete Human Services Reporting System data are available from the Wisconsin Department of Health and Family Services.

Table 8
Change in Expenditures
(Calendar Year 1991 to 2003)

Standard Program Category Cluster	1991 Per Client Expenditure in 2005 Dollars	2003 Per Client Expenditures in 2005 Dollars	% Change
Community Treatment Services	\$928	\$1647	78%
Investigation and Assessment	\$370	\$958	159%
Community Living/Support Services	\$1,517	\$2,814	85%
Community Residential Services	\$7,736	\$15,228	97%
Total Inpatient and Institutions	\$5,189	\$5,424	5%
Work-related and Day Services	\$4,505	\$4,380	-3%
Supportive Home Care	\$3,745	\$6,656	78%
Child Care	\$1,992	\$3,477	75%
Community Prevention, Access, and Outreach	\$2,539	\$4,224	66%
Community Support	\$3,634	\$6,568	81%
Specialized Transportation/Escort	\$1,812	\$1,838	1%
Supportive Employment	\$4,907	\$3,056	-38%
Juvenile Corrections Institutional Services	\$25,537	\$39,148	53%

Most noteworthy, expenditures for investigation and assessment, and juvenile corrections, two mandated service areas for which counties have little flexibility to decrease services in the face of fiscal constraints, have increased by 159 and 53 percent, respectively. If one assumes the types of services provided in 1991 and 2003 are similar, then the increase in expenditures per client suggest the cost of service provision has increased.

Factors Influencing the Cost of Services

A variety of factors influence the cost of service provision for counties' human services departments. Each target group has specific and unique costs. However, human services directors consistently identified several general factors that affect the cost of service provision. These factors include labor costs; the rising cost of health care; contracting costs; liability insurance; transportation and utilities; and increasing complexity of clients' needs. Each will be discussed below.

Labor Costs: The services and direct care provided to Community Aids target groups are labor intensive. One representative agency that provides care to individuals with developmental disabilities estimates that more than 80 percent of the

organization's costs are related to staffing (Leipzig 2006). The cost of labor is ever increasing due largely to wage adjustments, health insurance, and other employment benefits. For example, total compensation for state and local government employees in the health services arena has increased by 3.3 to 5.5 percent each year since 2000 (U.S. Bureau of Labor Statistics 2006). Likewise, the total compensation for private industry providers of health services has increased by 3.3 to 5.2 percent each year. This suggests that the cost of total compensation for these groups has been increasing on average at a higher rate than the Consumer Price Index.

While labor costs are increasing, direct human service employees, such as personal care givers, nursing home attendants, nursing assistants, and some social workers, are paid relatively low wages. According to a report conducted for the Wisconsin Council on Development Disabilities, "Median wages for direct service workers, regardless of tenure and in all settings (residential, vocational) in Wisconsin range from \$7.95 to \$10.43 which is less than what the average worker in Wisconsin earns and, at the lowest end of the median earning range, less in some cases than the poverty wage of \$8.19 an hour" (Mulliken 2003). Consequently, there is often high turnover in human service positions, causing counties and their contracted providers to incur increasing costs in the continuous recruitment and training of staff (Community Alliance of Providers of Wisconsin 2005).

Health-Care Costs: A driving force behind increasing labor costs is the rapidly rising cost of health insurance. According to the Henry J. Kaiser Family Foundation, the cost of employer-sponsored health insurance rose by 9.2 percent between spring of 2004 and spring of 2005. While this increase is not as dramatic as the 11.2 percent and 13.9 percent increases in premiums experienced in 2003 and 2004, premiums are nonetheless increasing faster than the Consumer Price Index, which grew by 3.2 percent between 2004 and 2005 (The Henry J. Kaiser Family Foundation 2005a). The challenges presented by increases in health care costs are significant because employee health insurance constitutes a large portion of county health and human service budgets. In Sheboygan County, for example, wages, benefits, and employee related insurance constitute over 45 percent of the county's health and human service administration budget. In fact, between 2004 and 2005, expenditures for these items increased by 3.61, 6.36 and 17.23 percent, respectively (Sheboygan County 2005).

Increasing health insurance costs affect the costs of services provided directly by the county and services that the county contracts out to private providers. Human service departments provide health insurance benefits to direct care workers and administrative staff employed by the county. When counties contract out direct care services, they must pay for increasing health insurance costs through the cost of the contract agreement. The human service director of Calumet County made this point in this reports' survey: "The alarming rate at which health insurance costs have increased has been a significant factor in the cost of providing services.

This is not only true for county staff, but also impacts purchased service providers resulting in increased per unit rates of services we purchase for our consumers.”

In addition to paying for the health insurance of county employees and contracted employers, counties are further affected by the rising cost of health care because many of the services that they provide are health related. The increasing costs of health care result from a number of factors, such as the growing cost of pharmaceuticals, expensive new technologies and increasing demand due to an aging and generally less healthy population. In 2004 expenditures on health care in the United States were approximately \$1.9 trillion, almost two and a half times the amount spent in 1990 (The Henry J. Kaiser Family Foundation 2005b). As providers of health-related services, counties are affected by the national trend in growing health-care expenditures.

Contracting Costs: As county governments face increasing demand for publicly provided human services with ever increasing fiscal constraints, greater consideration is being given to alternative options for service delivery, namely subcontracting. Subcontracting is considered a cost-saving alternative because lower service costs are often attributed to private firms. Based on our survey results, counties appear to be using subcontracting as a means of providing compulsory services to target groups, particularly elderly and adult populations, and individuals with developmental disabilities not receiving institutional care.

In some instances the cost of service provision may increase with subcontracting, as human service departments must administer the contracts and oversee the services provided. In addition, cost savings due to subcontracting are largely dependent on whether market competition exists. Survey responses indicate that many counties face increasing service contract costs due to the factors discussed above. As stated by one human service director, “[We have a] limited ability to negotiate increases with major service providers as often they are the ‘only show in town.’”

Liability Insurance Costs: Private providers must cover the cost of insurance, particularly liability insurance. The cost of liability insurance for direct-care providers is very high due largely to the risks associated with working with a fragile population, frequent lifting and moving, and the high degree of person-to-person contact. Finding a liability insurance company with reasonable rates is increasingly difficult in an industry in which many private providers are perceived as “one major lawsuit away from being out of business” (Leipzig 2006). In our survey, several counties acknowledged the high costs of liability insurance as contributing to increased costs of service provision.

Transportation and Utilities Costs: Transportation and utility costs for counties are increasing due to rising energy costs. In the residential, commercial and industrial sectors, the cost of natural gas increased by approximately 12 percent

in 2004. Similarly, the electric power end-use sector reported an increase of 10 percent above 2004's level (Energy Information Administration 2005a). During 2005, gasoline prices rose from \$1.78 on January 3, 2005, to a high of \$3.07 on September 5, 2005. This increase was due partially to the effect that Hurricane Katrina had on gasoline supplies. Despite efforts to decrease the cost of gasoline, prices are expected to remain high as long as the United States has compromised production and refinery capacity (Energy Information Administration 2005b). The increased cost of energy was mentioned several times in survey responses as contributing to the increase in service provision costs.

Costs Associated with Complex Client Needs: Providing care for individuals with complex needs was one of the most frequently mentioned reasons for increasing costs of service provision in our survey responses. While quantifying the impact of increasingly complex social problems on the cost of human service provision is difficult, county human service directors offered several illustrations of this trend. For example, individuals with alcohol and drug abuse problems and with mental illness require a mix of treatments. Similarly, in cases where there is parental drug abuse, counties not only provide the parent with treatment, they provide services to the family, such as counseling. The recent rise in the use of methamphetamine, a highly addictive drug, offers another illustration of the increasingly complex social problems that counties face.

Key Findings

Our analysis of the funding and provision of Community Aids eligible services has resulted in the following key findings:

- Counties in Wisconsin are bearing an increased proportion of fiscal responsibility for the provision of Community Aids eligible services. Consequently, disparity in the level of Community Aids expenditures across counties exists – counties with poorer property wealth and higher poverty rates spend less per capita on Community Aids eligible services.
- Local property tax dollars are increasingly being used to maintain levels of service provision.
- Demographic indicators show that the number of individuals eligible for Community Aids services is increasing. With the projected increase of the state's elderly population in the near future, the expected demand for Community Aids services will increase at an even faster rate.
- Costs of service provision are increasing faster than inflation due to various factors including labor costs, health care costs, and energy costs.

Responses to Trends

We have demonstrated that counties face fiscal pressures in the provision of human services as a result of reduced state contributions, demographic trends that have increased the number of individuals in need, and the rising cost of services. When faced with these trends, to fulfill mandates for the provision of human services, counties can either increase revenue or reduce their expenditures on human services. To investigate responses counties have taken, we analyze the survey responses of human service directors.

Increasing Revenue

There are two primary ways counties can increase revenue for human services: increasing property tax revenue or obtaining alternative funding sources, such as grants from government or private foundations. We will discuss these responses and the limitations of each approach below.

Property Taxes

The property tax is the largest and most important source of local tax revenue in Wisconsin (WLFB 2005c; WDOR 2004).²⁰ In 2001-2002, property tax constituted 32.7 percent of all local revenue in Wisconsin, higher than the national average of 27.1 percent (WLFB 2005c). As Table 9 shows, in 2004, property taxes accounted for approximately 31 percent of *total county* revenues (WDOR 2004). In terms of county generated tax and fee based revenue that counties can allocate to human services, however, the property tax accounts for a much higher share.²¹ Seventy-seven percent of county tax and fee based revenue came from the property tax in 2004 (Table 9). The net property tax levies were \$7.6 billion in the 2004-2005 fiscal year and are expected to be \$7.7 billion and \$7.9 billion, respectively, in the fiscal years of 2005-2006 and 2006- 2007 (WLFB 2005c.).

²⁰ Local governments encompass municipalities, counties, school districts, vocational districts, and special purpose districts.

²¹ We define county generated tax and fee based revenue as only those county resources that are not earmarked for any specific purposes and that human services can draw from. Therefore, in calculating the amount of county generated tax and fee based revenues, we include property, sales, and other taxes; public fees/charges for human services; and other miscellaneous donations. We exclude not only state and federal aid and aid dollars from intergovernmental fees but also some local monies such as insurance recoveries; transfers from other funds; proceeds from long-term debt issues and refunding bonds; all public charges for services except human services; all fees associated with licensing and permits; property sales; sales of general fixed assets; local aid (all related to specific services); fines and penalties; and miscellaneous revenues associated with special assessment interest. We assume that these county sources are directed toward the provision of particular services and therefore not toward a fund from which human services can draw.

**Table 9
County Revenue by Source (2004)**

All County Revenue Sources		County-Generated Revenue Sources Available to Fund Human Services	
Revenue Source	Percentage	Revenue Source	Percentage
Federal and State	39%	-	-
Property Taxes	31%	Property Taxes	77%
Charges for Public Services	11%	Charges for Public Services	5%
Other County Taxes	7%	Other County Taxes	16%
All Other County Sources	12%	All Other County Sources	2%

Table 9 shows that most Wisconsin counties collect property taxes that represent more than half their county generated tax and fee based revenues. From 2001-2004, property taxes as a share of these county revenues ranged from slightly more than half in some counties to over 90 percent in others. Thus, we can assume that property taxes usually provide a majority of the financial support for county services and, therefore, human services. While the county sales tax also provides funding for county human services, it does not generate as much revenue as property taxes. Also, the county sales tax rate is fixed by state statute and the revenue it generates is largely outside the control of county governments.

Property Tax Freeze, Overmatch Funds, and Human Services Expenditures

Overall, counties spend approximately 40 percent of their total revenues from all sources on health and human services (WLFB 2005c). Because the property tax represents a significant source of county revenues, it is a substantial source of county overmatch funds for human services. Not surprisingly, in survey responses, county human service directors report that property tax revenue largely funds the overmatch.

The net amount of property taxes collected has increased since 2000 (WLFB 2005c). However, in 2005, the governor and legislators instituted a “freeze” on property taxes to provide tax relief to all Wisconsin taxpayers. In July of 2005, they implemented a two-year cap on increases in property taxes by passing Wisconsin Act 25, which states that local jurisdictions are only allowed to increase their property tax levies by 2 percent or by the percentage increase in value of the previous year’s tax base due to “net new construction,” whichever is higher. The “net new construction” is the amount of “new construction” (the change in improvement value due to new construction) minus the demolition of older buildings (DOR 2006a). Thus, for example, Adams County can increase its property tax rate by 2.57 percent for the 2005-2006 fiscal year because in 2004 its

total equalized property value was \$1.76 billion and its net new construction was \$45.3 million (\$45.3 million divided by \$1.76 billion). On the other hand, Ashland County can only increase its property tax rate by 2 percent because its net new construction in 2004 was \$17 million, which represented 1.66 percent of its total equalized value of \$1 billion. Appendix F lists the maximum allowable increases in property tax levy in each county in 2005-2006. The maximum allowable increase is 6.4 percent in St. Croix County. Increases are limited to 2 percent in 20 of Wisconsin's 72 counties (DOR 2006b).

Although the freeze may provide Wisconsin taxpayers with some property tax relief, it will limit the amount of total revenue counties receive, and thus, affect counties' ability to fund human services. Several individuals we interviewed informed us that the current property tax freeze will affect the amount of overmatch funds counties can provide (Onsager 2006; Green 2006). As Wisconsin lawmakers debated the property tax freeze legislation in early 2005, the Wisconsin Counties Association, concerned with the implications of the proposed freeze on county capacity to adequately fund state-mandated human services, called for an advisory referendum, in which voters in 69 of the 72 counties were asked whether the state, not the county taxpayer, should pay for the costs of state-mandated human services and court services (Lee 2005). In the April 5 referendums, 85 percent of voters said the state, not county taxpayers, should pay for mandated human services (Johnson 2005).

We examine this general perception that the property tax freeze will further constrain local funding and thus limit the provision of human services. We use data on county property tax rates and other sources of county revenue, demographic data, and poverty rates.

Reduction in Property Tax Levies: A Substantial Source of Local Revenue

While the property tax freeze restricts counties to a 2 percent growth in property tax revenue, as Table 10 shows, during the past 10 years, the rate of inflation as measured by the Consumer Price Index has typically exceeded 2 percent. Thus, if the total county generated tax and fee based revenue is to keep pace with inflation, then the other county generated revenues excluding property taxes ("other county generated revenues") must increase by more than 2 percent.²² However, the data in Appendix G showing the year-to-year percentage increase or decrease in other county generated revenues indicate that a significant number of counties during the past several years have encountered highly erratic fluctuations in these revenue sources. For example, in Ashland County, these revenues decreased by 3.6 percent from 2001 to 2002, increased by 4.5 percent from 2002 to 2003, and decreased by 0.6 percent from 2003-2004. In Columbia County, these revenues increased by 8.6 percent from 2001 to 2002, decreased by 2.3 percent from 2002 to 2003, and decreased by 0.2 percent from 2003-2004. In

²² These other county generated revenues (excluding property taxes) come from sales and miscellaneous taxes, fees/charges for human services, and other miscellaneous county sources.

Dane County, the 2001-2002 decrease was 0.6 percent, the 2002-2003 increase was 0.4 percent, and the 2003-2004 increase was 6.5 percent. In Milwaukee County, the 2001-2002 decrease was 35.2 percent, the 2002-2003 increase was 9.4 percent, and the 2003-2004 increase was 0.2 percent. Many other Wisconsin counties have shown similar erratic changes in these revenues.

Table 10
Change in the Consumer Price Index
(Calendar Year 1995 to 2005)

1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
3.1%	3.1%	2.4%	1.7%	2.1%	3.4%	2.7%	1.2%	1.9%	2.4%	3.2%

Source: U.S. Bureau of Labor Statistics, 2006

The property tax freeze will have different impacts on different counties. The more important the share of property taxes in total county generated tax and fee based revenues, the greater the difficulty that the county will face in increasing overall revenues. Thus, counties such as Lincoln, Manitowoc, Buffalo, and Bayfield, all subjected to the 2 percent levy limit and all with property taxes comprising at least 75 percent of their county generated tax and fee revenues, will find increasing these revenues more difficult than counties such as Grant, Chippewa, and Crawford, counties with higher levy limits and whose property tax base usually comprises no more than 65 percent of their county generated tax and fee revenues. (Please refer to Appendix H for more information).

Even counties whose net new construction enables them to increase property tax revenue above the 2 percent limit will be affected by the freeze. Although not bound by the 2 percent limit, many counties that have significantly increased their property tax collections in the past several years are now bound by a percentage increase that is substantially less than their previous annual increases. For example, St. Croix, Sauk, Sheboygan, and Washington counties all have revenue limits above 2 percent and all fund their overmatch primarily through the property tax. From 2001-2004, the year-to-year property tax increases fluctuated from 5 to 8 percent in Sheboygan County, 9.5 to 20 percent in St. Croix County, 4 to 16 percent in Sauk County, and 2.5 to 6.3 percent in Washington County. With the exception of Washington County, all these percentage increases are above their current caps. Thus, while these counties have a greater ability to raise revenue, the property tax freeze still reduces their capacity to do so.

The Property Tax Freeze and Poverty Rates

While counties differ in terms of the amount of property tax revenue they can raise, they also differ in terms of their residents' relative need for human services. As discussed, the poverty rate in Wisconsin has been increasing since 2001. A significant number of Wisconsin counties have followed this trend. Interestingly, under the property tax freeze, counties with the lowest poverty rates (under 5 percent) are advantaged relative to those with the highest poverty rates. None of

the counties with the lowest poverty levels are restricted by the 2 percent cap. The five counties with the lowest poverty rates are Ozaukee, Waukesha, St. Croix, Washington, and Calumet, and their property tax levy limits range from 2.3 to 6.4 percent (For more detailed information on each county's poverty rates, please see Appendix I). While these counties have low poverty rates compared to Wisconsin in general, each of their poverty rates has been increasing since 1999.

Milwaukee and Menominee counties, the two with the highest poverty rates, are only allowed a 2 percent levy increase. From 2000 to 2005, a time period before the property tax freeze, Menominee County had yearly property tax increases that fluctuated from 7.8 to 10 percent; these amounts are well above its current cap of 2 percent. In Milwaukee County, prior to the property tax freeze, the property tax increases had also fluctuated between 0 percent and 5.84 percent; with the new property tax rate capped at a 2 percent levy increase, Milwaukee County will have less ability to raise county revenue.

Alternative Funding Sources

A few counties stated that they used grants to help fund the provision of human services. Compared to the property tax, however, these grants made up a small share of the overmatch and appear to be short term. For example, in 2002 outside funding enabled Marquette County to provide substance abuse prevention services. In 2006 the same services were eliminated due to insufficient funding.

Decreasing Expenditure

With limited ability to raise revenues, county governments have had to turn to spending cuts. Our survey data indicate that counties have tried varied approaches to decreasing expenditures.

Efficiency Gains

In the face of funding strains, counties have looked for ways to offer services eligible for Community Aids more efficiently so that the cost per person, unit, or episode decreases. Some of the methods counties use include contracting services out to private providers, collaborating with other counties or departments, and trying to decrease the need for more expensive services.

Several counties report contracting with private providers as one cost-saving approach. Economies of scale as well as lower labor costs oftentimes enable private agencies to provide services at lower per-unit prices. Furthermore, competition among private agencies can lower the cost to counties. County human services departments that report contracting out services as a means of cost savings included Marquette, Sauk, Waukesha, and Dodge.

To increase efficiency, several counties have consolidated units within their health and human services department or worked collaboratively with other counties. Collaboration among departmental units and among counties

allows counties to benefit from economies of scale. Iowa County’s human service director explained that “collaboration with other counties to purchase services at a lower cost has helped.” Human service directors of Dodge and Calumet counties echoed this sentiment. Directors in Kewaunee and Sauk counties indicate that they increased efficiency by combining units with their human services departments.

Counties also report that they attempt to achieve cost savings by reducing placements in institutional care when possible. For example, Taylor County’s human service director stated the department has aimed at attaining “better coordination with law enforcement in order to reduce emergency detentions.” Calumet, Crawford, and St. Croix report expanding intensive community-based care as a means of reducing more expensive institutional care placements. For example, one county provides intensive in-home services to families to prevent out-of-home placements of children, whereas another county expanded community-based services to reduce residential care and hospital placements.

Declining Investments in Infrastructure

County human services directors report diverting resources away from their infrastructure in response to decreases in state and federal aid for human services. We measure investments in infrastructure as both building maintenance and administrative staffing levels. Many human service directors report sacrificing building maintenance and repairs to stave off service cuts. Moreover, others state that investments in infrastructure have been delayed, resulting in outdated technology and computer systems as well as older car fleets. Declining investments in technology are noteworthy because these investments likely increase long-term efficiency. That being said, more than 75 percent of directors report that reductions in Community Aids have not affected building maintenance in their counties.

Survey respondents from nine counties—Washington, Menominee, St. Croix, Sheboygan, Chippewa, Waushara, Washburn, Grant, and Waukesha—indicate that they have decreased administrative and support staff in recent years, despite the increasing demands on their departments. As a consequence, directors report concerns that administrative staff are spread too thin, resulting in inadequate supervision, program development and program monitoring. In addition, cuts in staff have resulted in some daily tasks, such as record keeping, data entry, and filing being done in a less timely or consistent manner. Respondents from some counties, such as Crawford and Juneau, indicate that while their staffing levels have remained constant, the responsibilities of staff have increased. They report staff are having to perform extra duties and tasks, resulting in similar situations as those experienced by counties that have reduced staffing levels. Only two counties, Sauk and Dodge, report increases in staffing levels. Dodge attributed the additional staff to increased reporting requirements imposed by the state.

In our survey questions about staffing, we specifically asked counties to detail changes in caseloads. Nearly every human service director reports that caseloads have increased in their counties since 2000. This especially holds true in the area of child welfare. The increases in caseloads reported by counties ranged from two to 15 additional clients per caseworker. The average increase per caseload was seven clients. Recent data from the Government Accountability Office (2003) suggest that a similar trend of growing caseloads is occurring nationwide. High caseloads contribute to high turnover rates in staff as well as inadequate services to families. Overall, shortages in staff, high caseloads, and high worker turnover affect the child welfare services, and the safety and well-being of children (GAO 2003).

Reductions in Services

Survey responses indicate counties have decreased expenditures toward human services by using tactics such as eliminating services entirely, reducing the number of people served through waiting lists, and changing eligibility requirements. Many counties report that they have had to cut preventive and early intervention services because these are not mandated. Counties have expressed concern that, in the long run, this practice might not be cost efficient, as preventive and early intervention services reduce future need for mandated, more expensive services. Research indicates that preventive services during pregnancy, infancy, and early childhood can reduce the incidence and severity of future medical, behavioral, and social problems (U.S. Department of Health and Human Services n.d.).

Limiting the number of clients served is another means of reducing human service expenditures for counties. Most counties report wait-listing individuals, particularly elderly people, those with physical and developmental disabilities, and persons with mental illness. Juneau County reports having a seven- to eight-year wait list for individuals with developmental disabilities, and an even longer waiting list for individuals with physical disabilities. When counties are unable to serve all who apply to a particular program, they commonly report making referrals to community resources, such as faith based and not-for-profit agencies. The use of more restrictive eligibility requirements is another means by which counties have reduced the number of persons served. Based on our survey results, this approach seems to be commonly used for services targeting individuals with mental illness, substance abuse issues, and developmental disabilities.

Overall, our survey data suggest that counties vary in terms of the future prospects for human services delivery. Two counties report that they have been able to maintain a similar level of programming through increases in the property tax levy. Others explained that while they have avoided service cuts by first cutting staff and infrastructure investments, they have now reached a point where service cuts are imminent. Several counties reported that they are operating at a “bare bones” level already, and believe that they will soon be unable to meet state mandates.

Conclusion

In this paper we have documented three trends that are placing increased fiscal pressure on counties for the provision of Community Aids eligible services. First, an analysis of demographic trends in Wisconsin indicates that the need for human services is increasing. The number of individuals living in poverty has increased faster than population growth. Of particular concern, beginning in 2010, the proportion of Wisconsin's population older than 65 is expected to increase rapidly. Second, the increasing cost of service provision caused by the rising costs of labor, health insurance, health care, liability insurance, and contracting services, and the increasing complexity of client needs, has placed further fiscal pressure on counties. Third, state and federal budgeted aid for Community Aids has remained relatively stagnant, creating a real (inflation-adjusted) decrease in financial assistance received by counties. In turn, counties are increasingly reliant on the money each allocates toward human services beyond what the state requires it to match. This overmatch is funded primarily by the property tax to finance mandated human services.

Our analysis shows that a disparity in Community Aids expenditures across counties exists. This disparity is due partly to the difference in counties' capacity to raise overmatch funds. Counties with poorer property wealth contribute on average \$40 per capita less in overmatch than counties with higher property value. This difference in expenditures may result in variation in human services across counties. Our survey results illustrate that some counties have been able to maintain human services and their infrastructure through increasing tax revenue and overmatch. Through reductions in staff and investments in infrastructure, other counties minimized service cuts. These counties, however, report that they have reached a point where service cuts are imminent. Several counties expressed that they are operating at a "bare bones" level already, and believe that they will soon be unable to meet state mandates.

We expect the disparity that exists among counties to increase because of the property tax freeze. A comparison of Rusk and Marquette counties illustrates this point. As Table 11 shows, these two counties are of similar size and are being held to the same allowable levy increase in percent terms. Under the property tax freeze, Marquette is able to increase its 2004-05 property tax base of \$8.17 million by \$149,815. In comparison, Rusk County is able to increase its 2004-05 property tax base of \$4.67 million by \$81,492.

**Table 11
Comparison of Rusk and Marquette County**

	Rusk County	Marquette County
Population in 2004	15,512	15,051
Allowable Levy Increase (%)	1.82%	1.83%
Allowable Levy Increase (\$)	\$81,492	\$149,815
Per Capita Value	\$59,891	\$83,446
Property Value in 2004	\$929,031,600	\$1,255,947,800
County Overmatch	\$378,596	\$637,869
Poverty Rate	11.0	8.4

Note: Poverty rate and county overmatch are given for calendar year 2003, the most recent year for which county specific data are available.

The overmatch contributed by Rusk County is approximately \$260,000 less than Marquette. With a more limited revenue raising capacity, the disparity in the overmatch will most likely increase. This is especially problematic given that the high poverty rate in Rusk County suggests that its residents have a relatively higher need for public human services. Based on our analysis, we expect these trends to be occurring statewide.

Recommendations

As stated by the county human service director in Taylor County, Community Aids is the backbone of human services departments, supporting programming for the most vulnerable populations in the state. Our study finds trends that, unless addressed, it will result in a greater disparity between property value rich and poor counties. This warrants further investigation. Thus, we have developed these recommendations for the Wisconsin Joint Legislative Council.

- **We recommend that the Wisconsin Joint Legislative Council form a study committee to consider alternatives for the future funding of human services in Wisconsin.** As our report illustrates, both the cost of services and the need for services are rising but the Community Aids allocations that counties receive have decreased in real terms. Counties face an increased burden to fund state-mandated human services but the property tax freeze limits their revenue-raising capacity. The continued ability of county governments to meet their responsibilities to provide human services through Community Aids funds seems to be in serious jeopardy.
- **We recommend that the Council form a committee to study the impacts of diminished state funding on the quality and scope of human service delivery in Wisconsin.** In this project we were only able to address this topic through inference and anecdotal evidence. A study committee could look in more depth at health and well-being outcomes of Wisconsin residents in need of human services funded, in part, through Community Aids. Some questions that the study committee might consider are:
 - What future costs may be incurred by individuals, families, counties, and the state if human services are not provided to vulnerable populations due to service cuts, wait-listing, and restricted eligibility requirements?
 - How are the needs of individuals who are not able to receive human services because of service cuts, wait-listing and restricted eligibility requirements being met? What are the consequences for individuals, their families, and the county of not meeting these human services needs?
 - What are the long-term implications of the widespread funding cuts for preventive human services?
 - To what extent are disparities in health and well-being outcomes growing across counties due to differences in Community Aids expenditures?

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Appendix A: Survey Respondents

Our survey was distributed to the 72 county human services directors in Wisconsin. Twenty counties responded, a response rate of 28 percent. Below we list the counties that responded. As shown, each geographic region of the state is represented at least once. Notably absent are Dane and Milwaukee counties, Wisconsin's two largest counties. Overall, the counties that responded appear diverse in terms of population and poverty rate. While we are unable to draw statistical conclusions from our survey data, we believe the responses provided by human services directors represent the experiences of Wisconsin's counties.

Region	County	Population (2004)	% Living in Poverty (2003)
East Central	Calumet	44,361	4.8
	Green Lake	19,344	7.8
	Juneau	25,470	9.6
	Kewaunee	20,860	5.6
	Marquette	15,051	8.4
	Sauk	58,595	7.6
	Sheboygan	115,447	6.6
	Waushara	24,806	9.6
Northeast	Menominee	4,616	19.3
Northwest	Taylor	19,872	8.8
	Washburn	16,762	9.7
Southeast	Dodge	88,285	6.7
	Washington	123,587	4.6
	Waukesha	373,339	4.1
Southwest	Crawford	17,501	10.1
	Grant	50,552	9.5
	Iowa	23,639	7.1
West Central	Chippewa	59,466	9.0
	La Crosse	109,616	9.7
	St. Croix	72,522	4.2

Appendix B: Community Aids Survey

Survey Directions

I) Definitions

For the purposes of this survey, we define “Community Aids” to include the Basic County Allocation (BCA) that counties receive and the categorical allocations of the Substance Abuse Prevention and Treatment Block Grant, Family Support Program, Community Mental Health Block Grant, Alzheimer’s Family and Caregiver Support Program, and Tribal Child Care.

We define “overmatch” as county spending on Community Aids eligible services that exceeds the required 9.89 percent county match.

Community Aids are distributed to counties for the provision of human services in two statutorily defined areas: 1) social services for low income persons and children in need of protection and services; and 2) services for persons with needs relating to mental illness, substance abuse, or developmental disabilities. We define “Community Aids eligible services” to include the following:

<p>Child Care</p> <p>Investigations and Assessment Court intake and studies Intake assessment</p> <p>Community Treatment Services Juvenile probation and supervision Juvenile reintegration and aftercare Restitution Crisis intervention Counseling/therapy Medical day treatment</p> <p>Specialized Transportation and Escort Services</p> <p>Community Living/Support Services Adult day care Protective payment Respite care Housing/energy assistance Daily living skill training Family planning Home delivered meals Interpreter services Adaptive equipment Case management Family support Congregate meals</p> <p>Work-Related and Day Services Work-related services Non-medical day services</p>	<p>Support and Employment Services</p> <p>Community Residential Services Adoptions Adult family home care Foster home care Group home care Shelter care Community based residential care Detoxification</p> <p>Institution for Mental Disease (IMD) Services</p> <p>Community Support</p> <p>Inpatient and Institutional Care DD center/ nursing home Juvenile correctional Detoxification- hospital inpatient Institutional Services Child caring institutional services</p> <p>Community Prevention, Access and Outreach Recreational /Alternative activities Community prevention Outreach Information and referrals Advocacy and defense Health screening</p>
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Source: Wisconsin Legislative Fiscal Bureau 2005

II. Completing the Survey

Please type your answers directly onto the Microsoft Word document. Please be as thorough and specific as possible when answering the questions.

III. Returning the Survey

Once you have completed the survey, please email it as an attachment to communityaidssurvey@hotmail.com.

IV. Questions

Please feel free to email us with questions at communityaidssurvey@hotmail.com

COMMUNITY AIDS SURVEY

County:

Job Title of Survey Respondent:

Part I: Demand for Human Services in Your County

- 1) Since 2000, has the number of people served by Community Aids eligible services in your county increased, decreased, or stayed the same? Please type an X next to the appropriate answer.

Increased Decreased Stayed the Same

1a) Please indicate the approximate percent change in the number of people served by Community Aids eligible services from 2000 to 2005. Please type an X next to the appropriate answer.

Less than 5% 51-60%
5-10% 61-70%
11-20% 71-80%
21-30% 81-90%
31-40% 91-100%
41-50% Over 100%

- 2) If your county is unable to provide a certain Community Aids eligible service to all who apply due to insufficient funding, how does your county proceed? For example, do you assign them to waiting lists or make referrals to local nonprofits? Please be specific when listing the services which you are unable to provide to all who apply and your county’s response.
- 3) Are there Community Aids eligible services that you, as county human services director, would like to offer, but cannot due to insufficient funding? Please type an X next to the appropriate answer.

Yes No

3a) If so, which services?

3b) Please estimate the annual operating costs for each of the services listed above.

- 4) Are there Community Aids eligible services that your county currently provides that you, as county human services director, would like to expand to serve more people but cannot due to insufficient funding? Please type an X next to the appropriate answer.

Yes No

4a) If so, which services and why?

Part II: Your County's Response to Funding Trends - Programs and Services

- 5) Since 2000, has your county eliminated any Community Aids eligible programs due to insufficient funding? Please type an X next to the appropriate answer.

Yes No

5a) If so, please list the eliminated programs, their target population, and the year they were eliminated.

- 6) Since 2000, has your county made eligibility requirements more restrictive for any Community Aids eligible programs or services due to insufficient funding? Please type an X next to the appropriate answer.

Yes No

6a) If yes, please list the program and the target population.

- 7) Please describe other decisions that have been made regarding Community Aids eligible services that were a response to funding constraints. For example, has your county opted to provide less intensive services so that a larger population can be served or have you kept the level of services the same and served fewer people? Have you reduced the availability of preventive services as a means of fully funding state mandated services?

- 8) Since 2000, has your county added any Community Aids eligible programs or services? Please type an X next to the appropriate answer.

Yes No

8a) If so, please list the added programs, their target population, and the year they were added.

- 9) Please list any other expansions that your county has made to Community Aids eligible services. For example, have you made any eligibility requirements less restrictive for a program or service? Have you improved the quality of any services or increased the number of people who receive a particular service? Please be specific.

Part III: Your County's Response to Funding Trends: Infrastructure

- 10) Has the size of the administrative and support staff of your county's human service department changed over recent years? (Please do not consider direct service staff, such as caseworkers, when answering this question.) Has there been a relationship between human services funding and your administrative and support staff? If so, please explain how these changes have affected the provision of human services in your county.

- 11) In general, how have caseloads been affected by trends in Community Aids funding?

- 12) In the area of child welfare, please list the caseload to caseworker ratio in 2000 and 2006.

Caseload/Caseworker Ratio in 2000: _____

Caseload/Caseworker Ratio in 2006: _____

- 13) Has Community Aids funding affected the maintenance of your county's human services facilities? If so, please explain.

PART IV: Trends in Costs of Providing Human Services

- 14) Because of inflation, the provision of human services today is more expensive than in 2000. Beyond inflation, are there other factors, general or specific to your county, that have made providing human services more expensive? If so, please explain these factors.

- 15) Has your county found ways to offer any Community Aids eligible services more efficiently so that the cost per person/unit/episode has decreased? Please explain the strategies you used to increase efficiency.

16) Have you been able to provide cost of living adjustments (COLA) to service providers? If possible, please list the specific adjustments made between 2000 and 2006.

PART V: Your County's Overmatch

17) Would your county be able to cover the costs of providing state mandated human services without the overmatch funds? Please type an X next to the appropriate answer.

Yes No

18) In 2005 what were the major sources of funding for your overmatch (Ex. Federal grants, property tax levy, private donations, etc.)? Please be specific about the sources. If possible, please estimate approximate dollar totals for each source.

19) What percentage of your county's total human service budget does the Community Aids block grant (Basic County Allocation and categorical allocations) represent?

PART VI: Future Prospects for Human Services in Your County

20) State budgeted Community Aids funding has remained relatively level in recent years. Counties are also under a property tax freeze which restricts their ability to raise revenue. At the same time that counties are facing these fiscal constraints, they may also be facing pressures such as the increasing cost of human service provision and a growing number of individuals seeking services. If these trends continue over the next five years, as human service director what steps do you believe you would have to take in response?

21) Are there any other comments about Community Aids that you would like to make?

Appendix C: 2003 Wisconsin Act 318 and Wisconsin Medicaid Cost Reporting

The 2003 Wisconsin Act 318 created a new program called Wisconsin Medicaid Cost Reporting (WIMCR), which affected the funding sources for Community Aids eligible programs. The act was originally set to sunset in 2006; however the sunset was removed, making these changes permanent.

Prior to 2003 Wisconsin Act 318, Medical Assistance reimbursements could be attained by counties through the federal reimbursement program known as the Community Service Deficit Reduction Benefit (CSDRB). This program was established to provide counties additional Medical Assistance reimbursements from the federal government to supplement services that the state reimbursed at a rate below cost. If the state reimbursement for Medical Assistance services did not cover a county's full cost of service provision, the county could submit an actual cost report to the state at the end of the fiscal year. The state then applied for the federal match, which is set at a rate of 60 percent. The 60 percent reimbursement that the state received from the federal government was then passed straight through to the counties. This program was not used by all counties, nor was it used consistently for all possible Medical Assistance reimbursements. In 2002, the total CSDRB reimbursements totaled approximately \$16 million.

The 2003-05 Wisconsin biennium budget projected a shortfall in state funding to support Medical Assistance benefits. To increase available funding for the state to avoid a Medical Assistance deficit, the 2003 Wisconsin Act 318 established the Wisconsin Medicaid Cost Reporting program (WIMCR), replacing the CSDRB program. WIMCR held harmless all claims made by counties through CSDRB by budgeting \$17 million that could be applied to services previously reimbursed through CSDRB.

The cost of providing Medical Assistance services has increased since 2003, and the federal reimbursement remains at 60 percent. As a result, the state has received federal reimbursements beyond the \$17 million that it must distribute to counties. However, to provide only the \$17 million agreed to through the CSDRB hold-harmless agreement, the state decreases the Community Aids allocation by the difference between the \$17 million and the actual federal reimbursement. For example: If Wisconsin counties submit a request for \$100 million in federal reimbursements through WIMCR for Medical Assistance services, then the federal government provides the state with a \$60 million reimbursement that it must pass on to counties. However, since the state is only obligated to provide \$17 million in federal Medical Assistance reimbursements, the state recoups its \$43 million by reducing the GPR allocated to Community Aids. In essence, the

amount of funding available to counties under Community Aids remains the same; it simply comes from a different source (Waller 2006).

While Wisconsin Act 318 was originally intended to sunset on January 1, 2006, the sunset date was removed. In the 2005-07 biennial budget, the hold harmless amount was increased to \$19.3 million. In comparison to fiscal year 2005, the estimated fiscal year 2006 and fiscal year 2007 Medical Assistance payment adjustments are not as great. This occurs because the fiscal year 2005 payment adjustment covered a two-calendar-year time span.

Because WIMCR is a new policy initiative, limited data are available for a complete analysis of its effects on counties or the funding structure of Wisconsin human services. In this report we mention some of the fiscal impacts of WIMCR based on fiscal year 2005 data; however, fiscal year 2005 may not be a typical year for the reason mentioned above. With the continuation of WIMCR program, further analysis of its fiscal impact is warranted.

Appendix D: Budgeted Community Aids Allocations by County (1999 to 2006)

County	1999	2000	2001	2002	2003	2004	2005	2006	Change 99-06
Adams	\$832,378	\$867,491	\$869,266	\$871,357	\$869,614	\$868,259	\$867,778	\$869,796	4%
Ashland	\$1,133,916	\$1,178,955	\$1,180,905	\$1,184,337	\$1,181,934	\$1,180,068	\$1,179,406	\$1,182,287	4%
Barron	\$2,128,760	\$2,236,290	\$2,241,357	\$2,247,480	\$2,242,989	\$2,39,491	\$2,238,249	\$2,244,604	5%
Bayfield	\$861,901	\$893,806	\$895,130	\$899,031	\$897,259	\$895,883	\$895,394	\$896,830	4%
Brown	\$9,775,682	\$10,152,761	\$10,170,042	\$10,194,348	\$10,173,862	\$10,157,957	\$10,152,309	\$10,177,338	4%
Buffalo	\$879,824	\$913,169	\$914,565	\$916,574	\$914,706	\$913,256	\$912,741	\$914,128	4%
Burnett	\$856,418	\$892,361	\$893,932	\$895,397	\$893,956	\$892,547	\$892,047	\$894,924	4%
Calumet	\$1,293,698	\$1,340,643	\$1,342,669	\$1,347,304	\$1,344,615	\$1,342,528	\$1,341,786	\$1,344,417	4%
Chippewa	\$2,867,224	\$2,976,285	\$2,980,875	\$2,987,621	\$2,981,587	\$2,976,903	\$2,975,239	\$2,982,358	4%
Clark	\$1,957,749	\$2,035,964	\$2,039,336	\$2,044,180	\$2,040,023	\$2,036,796	\$2,035,648	\$2,040,032	4%
Columbia	\$2,003,155	\$2,081,218	\$2,084,571	\$2,090,089	\$2,085,900	\$2,082,646	\$2,081,491	\$2,085,072	4%
Crawford	\$1,451,485	\$1,504,195	\$1,505,954	\$1,508,060	\$1,504,935	\$1,502,510	\$1,501,648	\$1,503,982	4%
Dane	\$18,116,305	\$18,904,385	\$18,942,160	\$18,977,654	\$18,939,209	\$18,909,357	\$18,898,758	\$18,940,551	5%
Dodge	\$3,207,181	\$3,341,920	\$3,348,271	\$3,357,832	\$3,351,097	\$3,345,867	\$3,344,011	\$3,352,686	5%
Door	\$1,200,098	\$1,242,280	\$1,243,743	\$1,249,268	\$1,246,793	\$1,244,871	\$1,244,188	\$1,247,081	4%
Douglas	\$3,057,319	\$3,168,171	\$3,160,074	\$3,178,112	\$3,171,676	\$3,166,616	\$3,164,904	\$3,169,596	4%
Dunn	\$1,859,550	\$1,934,933	\$1,938,413	\$1,942,315	\$1,938,399	\$1,935,358	\$1,934,279	\$1,938,315	4%
Eau Claire	\$5,328,513	\$5,542,375	\$5,551,900	\$5,562,638	\$5,551,387	\$5,542,651	\$5,539,548	\$5,554,610	4%
Florence	\$469,933	\$485,959	\$486,468	\$488,108	\$487,117	\$486,346	\$486,073	\$487,081	4%
Fond du Lac	\$4,925,160	\$5,109,467	\$4,090,871	\$4,083,327	\$4,075,130	\$4,068,749	\$4,066,479	\$4,079,265	-17%
Forest	\$764,243	\$791,215	\$792,194	\$794,165	\$792,568	\$791,328	\$790,887	\$792,358	4%
Grant	\$2,503,181	\$2,591,080	\$2,592,977	\$2,601,912	\$2,596,665	\$2,592,592	\$2,596,966	\$2,601,449	4%
Green	\$1,301,356	\$1,356,193	\$1,358,746	\$1,362,150	\$1,359,408	\$1,357,278	\$135,6521	\$1,360,400	5%
Green Lake	\$853,110	\$886,274	\$887,664	\$890,161	\$888,378	\$886,993	\$886,500	\$888,391	4%

County	1999	2000	2001	2002	2003	2004	2005	2006	Change 99-06
Iowa	\$972,167	\$1,012,249	\$1,013,471	\$1,016,778	\$1,014,723	\$1,013,127	\$1,006,738	\$1,009,092	4%
Iron	\$444,381	\$459,530	\$460,049	\$461,127	\$460,185	\$459,452	\$459,192	\$460,027	4%
Jackson	\$1,435,865	\$1,488,628	\$1,490,543	\$1,494,597	\$1,491,556	\$1,489,194	\$1,488,355	\$1,490,870	4%
Jefferson	\$2,960,861	\$3,067,414	\$3,071,646	\$3,080,081	\$3,073,906	\$3,069,112	\$3,067,409	\$3,071,139	4%
Juneau	\$1,131,931	\$1,178,250	\$1,180,427	\$1,183,474	\$1,181,102	\$1,179,259	\$1,178,604	\$1,181,072	4%
Kenosha	\$8,104,316	\$8,507,906	\$8,528,651	\$8,541,929	\$8,524,662	\$8,511,255	\$8,506,495	\$8,529,016	5%
Kewaunee	\$920,588	\$948,959	\$949,881	\$953,240	\$951,323	\$949,836	\$949,307	\$951,291	3%
La Crosse	\$5,922,531	\$6,188,500	\$4,973,740	\$4,959,057	\$4,949,150	\$4,941,476	\$4,938,695	\$4,956,857	-16%
Lafayette	\$910,183	\$946,761	\$948,392	\$952,987	\$951,084	\$949,605	\$949,080	\$951,257	5%
Langlade	\$1,223,537	\$951,408	\$953,651	\$1,281,087	\$1,278,524	\$1,276,534	\$1,275,827	\$1,256,799	3%
Lincoln	\$1,368,495	\$1,742,033	\$1,744,134	\$1,426,401	\$1,423,535	\$1,421,310	\$1,420,520	\$1,408,908	3%
Manitowoc	\$4,056,548	\$4,230,479	\$4,238,449	\$4,247,773	\$4,239,191	\$4,232,527	\$4,230,161	\$4,239,940	5%
Marathon	\$5,281,063	\$5,521,750	\$5,533,836	\$5,547,365	\$5,536,256	\$5,527,630	\$5,524,567	\$5,574,763	6%
Marinette	\$1,918,943	\$1,984,543	\$1,987,196	\$1,993,278	\$1,989,307	\$1,986,225	\$1,985,130	\$1,988,324	4%
Marquette	\$686,162	\$713,189	\$714,425	\$716,644	\$715,210	\$714,097	\$713,702	\$713,515	4%
Menominee	\$1,148,557	\$1,194,908	\$1,196,000	\$1,199,230	\$1,196,795	\$1,194,905	\$119,4233	\$1,196,087	4%
Milwaukee	\$91,033,233	\$93,792,193	\$91,975,793	\$51,927,874	\$51,218,138	\$51,132,970	\$51,102,716	\$51,159,406	-44%
Monroe	\$1,948,427	\$2,035,820	\$2,040,173	\$2,046,016	\$2,041,916	\$2,038,731	\$2,037,601	\$2,039,913	5%
Oconto	\$1,417,745	\$1,474,179	\$1,476,701	\$1,481,825	\$1,478,865	\$1,476,568	\$1,475,751	\$1,479,368	4%
Oneida	\$1,546,416	\$1,620,479	\$1,624,140	\$1,628,353	\$1,625,091	\$1,622,559	\$1,621,659	\$1,624,566	5%
Outagamie	\$6,609,634	\$6,854,428	\$6,865,136	\$6,881,778	\$6,867,931	\$6,857,179	\$6,853,362	\$6,855,942	4%
Ozaukee	\$2,716,182	\$2,807,359	\$2,810,913	\$2,818,195	\$2,812,505	\$2,808,088	\$2,806,519	\$2,810,700	3%
Pepin	\$630,099	\$654,470	\$655,397	\$657,083	\$655,737	\$654,693	\$654,321	\$655,389	4%
Pierce	\$1,441,083	\$1,500,955	\$1,503,683	\$1,507,067	\$1,504,026	\$1,501,665	\$1,500,827	\$1,503,466	4%
Polk	\$1,947,339	\$2,032,796	\$2,036,221	\$2,041,331	\$2,037,107	\$2,033,914	\$2,032,780	\$2,037,713	5%
Portage	\$2,528,653	\$2,624,938	\$2,115,872	\$2,107,472	\$2,103,341	\$2,100,079	\$2,098,983	\$2,106,019	-17%

County	1999	2000	2001	2002	2003	2004	2005	2006	Change 99-06
Price	\$880,794	\$912,129	\$913,336	\$916,557	\$914,723	\$913,284	\$912,772	\$914,277	4%
Racine	\$11,074,613	\$11,560,093	\$11,583,270	\$1,1603,410	\$11,580,122	\$11,562,039	\$11,555,618	\$11,586,074	5%
Richland	\$1,202,545	\$1,243,704	\$1,245,098	\$991,339	\$989,330	\$987,823	\$987,208	\$990,116	-18%
Rock	\$9,399,661	\$9,815,329	\$9,833,852	\$9,848,887	\$9,828,877	\$9,813,340	\$9,807,823	\$9,819,864	4%
Rusk	\$1,128,294	\$1,163,455	\$1,165,268	\$1,168,147	\$1,165,164	\$1,163,311	\$1,162,653	\$1,164,830	3%
St. Croix	\$1,799,458	\$1,865,622	\$1,868,533	\$1,875,764	\$1,872,049	\$1,869,165	\$1,868,141	\$1,871,900	4%
Sauk	\$2,375,980	\$2,481,317	\$2,486,171	\$2,491,746	\$2,486,702	\$2,484,787	\$2,481,396	\$2,487,854	5%
Sawyer	\$1,194,484	\$1,236,138	\$1,237,571	\$1,242,071	\$1,237,602	\$1,237,685	\$12,37,004	\$1,238,422	4%
Shawano	\$1,727,644	\$1,784,536	\$1,786,720	\$1,791,507	\$1,787,939	\$1,785,170	\$1,784,186	\$1,786,773	3%
Sheboygan	\$5,180,747	\$5,371,936	\$5,390,939	\$5,403,001	\$5,392,093	\$5,383,623	\$5,380,616	\$5,391,745	4%
Taylor	\$1,258,771	\$1,305,840	\$1,307,629	\$1,309,979	\$1,307,288	\$1,305,197	\$1,304,455	\$1,307,710	4%
Trempealeau	\$1,616,537	\$1,671,207	\$1,673,355	\$1,676,780	\$1,673,367	\$1,670,716	\$1,669,774	\$1,672,184	3%
Vernon	\$1,499,357	\$1,558,389	\$1,560,932	\$1,563,950	\$1,560,766	\$1,558,292	\$1,557,414	\$1,554,640	4%
Vilas	\$919,345	\$954,657	\$956,027	\$958,714	\$956,803	\$955,320	\$954,792	\$957,544	4%
Walworth	\$3,492,706	\$3,633,734	\$3,639,564	\$3,647,494	\$3,640,091	\$3,634,343	\$3,632,301	\$3,638,576	4%
Washburn	\$903,716	\$960,511	\$961,977	\$963,673	\$962,037	\$960,516	\$959,976	\$962,454	3%
Washington	\$3,649,997	\$3,776,305	\$3,781,861	\$3,793,888	\$3,786,305	\$3,780,416	\$3,778,324	\$3,777,072	3%
Waukesha	\$11,840,848	\$12,252,919	\$12,269,786	\$12,301,117	\$12,276,375	\$12,257,164	\$12,250,343	\$12,273,469	4%
Waupaca	\$2,073,271	\$2,148,467	\$2,151,692	\$2,158,179	\$2,153,881	\$2,150,544	\$2,149,359	\$2,155,185	4%
Waushara	\$1,122,815	\$1,167,364	\$1,169,407	\$1,174,563	\$1,172,231	\$1,170,421	\$1,169,778	\$1,167,233	4%
Winnebago	\$7,427,107	\$7,742,352	\$7,757,280	\$7,772,560	\$7,756,820	\$7,744,599	\$7,740,260	\$7,760,923	4%
Wood	\$3,773,081	\$3,943,281	\$3,952,066	\$3,962,781	\$3,954,813	\$3,948,626	\$3,946,429	\$3,959,745	5%
Total	\$295,471,847	\$306,520,801	\$302,293,645	\$262,441,548	\$261,307,752	\$260,893,221	\$260,746,005	\$261,164,642	-12%

Source: Wisconsin Legislative Fiscal Bureau, 2005a

Appendix E: Category Service Cluster

Program Category Cluster	Type of Service Provided
Investigation and Assessment	Court Intake and Studies Intake Assessment
Community Treatment and Services	Juvenile Probation & Supervision Juvenile Reintegration & Aftercare Restitution Crisis Intervention Counseling/Therapeutic Resources Day Treatment - Medical
Community Living Support Services	Respite Care Housing/Energy Assistance Daily Living Skills Training Family Support Adult Day Care Interpreter Services and Adaptive Equipment Congregate Meals Home Delivered Meals Family Planning Protective Payment/Guardianship Case Management
Community Residential Services	Adoptions Adult Family Home Foster Home Group Home Shelter Care Detoxification - Social Setting Community Based Residential Facility
Inpatient and Institutional Care	Detoxification - Hospital Setting Inpatient Child Care Institution DD Centers/Nursing Homes
Work-related and Day Services	Work-Related Services Day Center Services - Non-medical
Supportive Home Care	Supportive Home Care
Child Care	Child Care
Community Prevention, Access and Outreach	Recreational/Alternative Activities Community Prevention, Organization, and Awareness Outreach Information and Referral Advocacy and Defense Resources Health Screening and Accessibility
Community Support	Community Support
Specialized Transportation	Specialized Transportation
Supportive Employment	Supportive Employment
Juvenile Corrections Institutions	Juvenile Corrections Institutions
Institutions for Mental Disease.	Institution for Mental Disease

Appendix F: Change in Property Tax Revenue (FY 2001 to FY 2006)

Counties	% Change 2000- 2001	% Change 2001- 2002	% Change 2002- 2003	% Change 2003-2004	% Change 2004- 2005	Maximum Allowable % Increase 2005-2006
Adams	5.18%	11.3%	4.3%	0.5%	5.9%	2.6%
Ashland	11.18%	12.9%	5.3%	0.1%	12.5%	1.7% (2.0%)
Barron	9.82%	14.5%	0.4%	15.6%	-1.3%	2.8%
Bayfield	4.69%	0.1%	2.9%	6.7%	3.4%	1.6% (2.0%)
Brown	10.06%	6.9%	7.1%	0.0%	3.1%	3.9%
Buffalo	6.95%	8.2%	8.2%	5.2%	5.1%	1.9% (2.0%)
Burnett	-0.96%	7.7%	11.2%	6.3%	7.5%	1.7% (2.0%)
Calumet	10.07%	15.9%	7.7%	3.2%	5.9%	3.4%
Chippewa	10.91%	11.6%	0.9%	7.6%	3.9%	2.9%
Clark	6.76%	-0.7%	-0.9%	-0.3%	15.0%	2.2%
Columbia	13.86%	11.0%	10.1%	13.6%	13.6%	3.3%
Crawford	12.93%	5.5%	8.5%	24.5%	3.4%	2.1%
Dane	4.78%	4.5%	3.1%	4.8%	3.5%	4.2%
Dodge	6.07%	4.5%	2.5%	4.8%	6.7%	2.0%
Door	13.92%	16.8%	8.9%	2.4%	1.5%	2.3%
Douglas	11.38%	52.1%	7.0%	3.4%	4.8%	1.2% (2.0%)
Dunn	6.81%	2.8%	4.6%	4.3%	8.6%	3.0%
Eau Claire	13.45%	17.5%	3.5%	8.8%	7.7%	2.9%
Florence	-0.05%	-0.3%	-0.1%	8.7%	7.6%	1.2% (2.0%)
Fond du Lac	7.13%	11.5%	8.7%	8.0%	5.9%	2.3%
Forest	30.89%	46.4%	15.0%	2.2%	8.0%	1.8% (2.0%)
Grant	0.01%	-0.1%	-4.8%	14.4%	8.7%	2.5%
Green	17.26%	17.3%	-2.5%	3.0%	0.0%	3.7%
Green Lake	8.24%	6.7%	9.1%	1.5%	3.4%	1.6% (2.0%)
Iowa	0.81%	7.7%	9.3%	4.6%	-3.3%	2.3%
Iron	15.74%	22.4%	2.5%	3.5%	3.9%	2.4%
Jackson	8.16%	8.3%	2.3%	11.3%	-2.0%	2.2%
Jefferson	5.62%	9.0%	6.1%	3.5%	-1.0%	3.1%
Juneau	14.96%	13.9%	13.7%	5.7%	9.0%	3.3%
Kenosha	- 12.35%	7.5%	7.9%	3.8%	3.1%	3.4%
Kewaunee	6.51%	5.1%	7.8%	6.7%	-0.3%	2.7%
La Crosse	14.56%	6.8%	6.1%	7.0%	8.8%	2.7%
Lafayette	-5.20%	-8.7%	-3.3%	0.0%	6.1%	3.0%

Counties	% Change 2000- 2001	% Change 2001- 2002	% Change 2002- 2003	% Change 2003-2004	% Change 2004- 2005	Maximum Allowable % Increase 2005-2006
Langlade	-1.45%	6.4%	16.2%	-3.6%	4.7%	2.1%
Lincoln	4.07%	10.4%	3.2%	0.0%	3.6%	1.4% (2.0%)
Manitowoc	6.49%	7.8%	8.3%	2.7%	3.0%	1.9% (2.0%)
Marathon	7.32%	7.0%	4.5%	2.5%	4.6%	3.1%
Marinette	14.78%	-9.0%	9.7%	3.6%	3.1%	2.1%
Marquette	11.60%	10.2%	2.8%	3.0%	4.6%	1.8% (2.0%)
Menominee	9.16%	7.8%	10.0%	10.8%	8.8%	1.3% (2.0%)
Milwaukee	5.84%	5.8%	0.4%	0.0%	2.9%	1.9% (2.0%)
Monroe	21.05%	5.5%	7.8%	9.4%	15.2%	3.8%
Oconto	16.59%	16.8%	9.2%	7.6%	3.7%	2.6%
Oneida	8.01%	14.2%	6.1%	-1.8%	0.0%	2.1%
Outagamie	10.19%	13.4%	2.9%	2.9%	3.8%	3.5%
Ozaukee	37.68%	18.8%	-0.2%	7.2%	2.7%	2.3%
Pepin	14.95%	19.9%	6.4%	3.4%	5.2%	2.5%
Pierce	11.53%	12.4%	7.8%	0.4%	-0.3%	3.4%
Polk	24.12%	16.5%	6.0%	7.5%	11.9%	2.7%
Portage	7.03%	8.1%	6.2%	5.0%	5.3%	2.2%
Price	5.23%	2.7%	0.0%	4.0%	5.5%	1.2% (2.0%)
Racine	6.99%	6.4%	6.7%	3.7%	3.8%	2.7%
Richland	6.22%	7.7%	3.4%	4.3%	-0.3%	1.6% (2.0%)
Rock	10.86%	-5.4%	5.9%	5.1%	4.8%	2.9%
Rusk	8.47%	9.9%	-9.2%	-1.1%	25.7%	1.8% (2.0%)
Sauk	15.92%	15.1%	8.6%	14.6%	3.9%	3.4%
Sawyer	4.05%	15.9%	6.1%	5.8%	6.8%	2.1%
Shawano	7.03%	9.6%	3.1%	2.5%	3.4%	2.4%
Sheboygan	8.00%	5.7%	6.7%	5.0%	4.6%	3.3%
St Croix	14.51%	20.3%	14.6%	9.5%	1.1%	6.4%
Taylor	14.56%	10.6%	9.5%	2.6%	5.5%	1.7% (2.0%)
Trempealeau	3.23%	8.2%	6.3%	4.7%	14.1%	2.3%
Vernon	20.81%	15.0%	0.0%	5.2%	6.5%	2.5%
Vilas	38.51%	0.0%	22.6%	-0.4%	16.1%	1.7% (2.0%)
Walworth	8.59%	10.2%	7.6%	5.7%	4.6%	2.8%
Washburn	10.67%	12.9%	2.8%	3.2%	7.8%	2.3%
Washington	5.62%	6.3%	2.5%	3.0%	3.7%	3.5%
Waukesha	3.87%	6.1%	3.9%	4.6%	4.0%	2.8%
Waupaca	12.79%	4.8%	15.5%	2.0%	10.6%	2.3%

Counties	% Change 2000- 2001	% Change 2001- 2002	% Change 2002- 2003	% Change 2003-2004	% Change 2004- 2005	Maximum Allowable % Increase 2005-2006
Waushara	1.59%	11.7%	8.4%	6.0%	2.8%	2.1%
Winnebago	7.57%	13.1%	7.7%	3.9%	8.0%	2.8%
Wood	6.42%	4.7%	6.6%	-12.3%	7.8%	1.6% (2.0%)

Source: Calculated from the Wisconsin Department of Revenue 2000-2004 Reports
on County and Municipal Revenues and Expenditures;
Maximum Allowable % Increase from WLFB 2005d

Appendix G: County Derived Sources of Revenue Excluding Property Taxes (2001-2004)

Counties	2001 County Revenue Sources	2002 County Revenue Sources	2003 County Revenue Sources	2004 County Revenue Sources	2001-2002 % Change	2002-2003 % Change	2003-2004 % Change
Adams	\$2,529,536	\$2,699,782	\$2,901,584	\$3,358,112	6.7%	7.5%	15.7%
Ashland	1,841,056	1,774,065	1,853,482	1,842,920	-3.6%	4.5%	-0.6%
Barron	5,484,453	6,040,790	4,714,460	5,476,929	10.1%	-22.0%	16.2%
Bayfield	1,132,429	1,185,655	1,796,626	1,245,314	4.7%	51.5%	-30.7%
Brown	7,824,169	12,774,912	14,032,425	14,019,567	63.3%	9.8%	-0.1%
Buffalo	689,051	1,145,548	868,202	925,636	66.3%	-24.2%	6.6%
Burnett	1,960,649	1,989,431	1,932,913	2,156,358	1.5%	-2.8%	11.6%
Calumet	1,734,050	1,776,940	1,953,849	2,004,167	2.5%	10.0%	2.6%
Chippewa	6,632,603	6,630,467	7,072,483	6,965,951	0.0%	6.7%	-1.5%
Clark	3,438,552	3,652,424	3,440,346	4,293,546	6.2%	-5.8%	24.8%
Columbia	4,567,457	4,959,910	4,845,538	4,834,704	8.6%	-2.3%	-0.2%
Crawford	3,517,853	3,757,702	3,776,942	3,536,865	6.8%	0.5%	-6.4%
Dane	45,463,620	45,202,847	45,383,336	48,333,469	-0.6%	0.4%	6.5%
Dodge	6,112,319	5,367,815	5,750,746	6,163,062	-12.2%	7.1%	7.2%
Door	4,061,788	5,520,304	6,114,393	6,346,259	35.9%	10.8%	3.8%
Douglas	3,766,877	3,882,605	4,264,252	4,478,704	3.1%	9.8%	5.0%
Dunn	4,875,394	5,292,327	4,868,686	5,145,503	8.6%	-8.0%	5.7%
Eau Claire	11,209,598	11,786,686	12,526,371	12,846,331	5.1%	6.3%	2.6%
Florence	340,246	772,256	855,897	348,259	127.0%	10.8%	-59.3%
Fond du Lac	4,047,183	3,510,056	3,918,587	4,003,440	-13.3%	11.6%	2.2%
Forest	798,974	918,027	943,057	742,987	14.9%	2.7%	-21.2%
Grant	4,459,686	6,130,260	6,243,133	6,767,631	37.5%	1.8%	8.4%
Green	2,516,827	2,517,670	4,074,938	3,569,180	0.0%	61.9%	-12.4%

Counties	2001 County Revenue Sources	2002 County Revenue Sources	2003 County Revenue Sources	2004 County Revenue Sources	2001-2002 % Change	2002-2003 % Change	2003-2004 % Change
Green Lake	2,239,210	2,332,534	2,380,365	3,019,123	4.2%	2.1%	26.8%
Iowa	1,698,558	1,726,517	2,079,067	2,036,156	1.6%	20.4%	-2.1%
Iron	965,185	1,357,731	1,129,509	916,771	40.7%	-16.8%	-18.8%
Jackson	1,797,892	1,859,800	1,925,422	2,345,158	3.4%	3.5%	21.8%
Jefferson	6,691,221	6,303,942	7,365,373	7,405,517	-5.8%	16.8%	0.5%
Juneau	3,668,064	2,790,502	4,014,358	4,503,608	-23.9%	43.9%	12.2%
Kenosha	13,605,326	12,249,995	12,067,283	13,314,128	-10.0%	-1.5%	10.3%
Kewaunee	1,933,468	1,914,286	2,008,835	2,656,381	-1.0%	4.9%	32.2%
La Crosse	12,340,628	11,579,284	12,476,573	13,219,086	-6.2%	7.7%	6.0%
Lafayette	1,282,092	1,668,766	1,625,390	1,646,508	30.2%	-2.6%	1.3%
Langlade	1,944,953	1,967,330	2,106,645	2,126,821	1.2%	7.1%	1.0%
Lincoln	1,962,541	2,062,184	2,055,216	2,124,762	5.1%	-0.3%	3.4%
Manitowoc	1,557,010	3,869,235	3,533,665	1,808,668	148.5%	-8.7%	-48.8%
Marathon	13,659,015	13,174,376	14,255,623	14,074,848	-3.5%	8.2%	-1.3%
Marinette	5,421,660	7,604,874	8,540,434	9,359,582	40.3%	12.3%	9.6%
Marquette	1,728,889	1,492,896	1,473,784	1,708,529	-13.6%	-1.3%	15.9%
Menominee	661,984	342,390	355,953	416,541	-48.3%	4.0%	17.0%
Milwaukee	117,536,978	76,125,382	83,277,670	83,419,599	-35.2%	9.4%	0.2%
Monroe	5,215,851	5,174,611	5,003,943	5,592,657	-0.8%	-3.3%	11.8%
Oconto	3,676,381	3,717,111	3,648,845	4,167,869	1.1%	-1.8%	14.2%
Oneida	4,144,572	4,394,528	4,736,589	5,183,706	6.0%	7.8%	9.4%
Outagamie	2,623,151	2,676,246	2,624,832	4,508,378	2.0%	-1.9%	71.8%
Ozaukee	9,149,840	8,684,990	9,109,556	8,837,429	-5.1%	4.9%	-3.0%
Pepin	792,074	696,069	716,507	790,448	-12.1%	2.9%	10.3%
Pierce	3,196,265	3,492,465	3,210,087	3,770,392	9.3%	-8.1%	17.5%
Polk	4,157,974	4,480,786	4,594,318	5,376,658	7.8%	2.5%	17.0%

Counties	2001 County Revenue Sources	2002 County Revenue Sources	2003 County Revenue Sources	2004 County Revenue Sources	2001-2002 % Change	2002-2003 % Change	2003-2004 % Change
Portage	5,283,093	5,691,973	5,721,523	6,199,686	7.7%	0.5%	8.4%
Price	1,806,171	1,694,434	1,741,564	1,941,775	-6.2%	2.8%	11.5%
Racine	9,205,137	9,296,069	10,679,167	11,808,905	1.0%	14.9%	10.6%
Richland	1,792,163	1,758,603	1,806,312	1,819,798	-1.9%	2.7%	0.7%
Rock	3,037,307	2,975,227	2,881,677	3,037,137	-2.0%	-3.1%	5.4%
Rusk	1,431,904	1,650,224	1,588,741	2,015,100	15.2%	-3.7%	26.8%
Sauk	7,933,676	6,779,510	7,636,716	8,541,490	-14.5%	12.6%	11.8%
Sawyer	1,803,194	1,915,530	1,930,777	2,196,872	6.2%	0.8%	13.8%
Shawano	3,686,880	3,559,662	4,153,697	4,528,852	-3.5%	16.7%	9.0%
Sheboygan	1,847,100	2,479,033	2,023,131	2,813,223	34.2%	-18.4%	39.1%
St. Croix	11,360,087	10,596,222	11,892,621	13,888,905	-6.7%	12.2%	16.8%
Taylor	1,755,350	1,777,783	1,720,662	1,882,484	1.3%	-3.2%	9.4%
Trempealeau	2,660,520	2,250,955	2,214,187	2,391,429	-15.4%	-1.6%	8.0%
Vernon	2,169,202	2,101,208	1,972,677	2,191,097	-3.1%	-6.1%	11.1%
Vilas	2,670,701	3,128,241	2,931,301	3,168,999	17.1%	-6.3%	8.1%
Walworth	14,707,051	14,504,403	15,687,517	18,271,880	-1.4%	8.2%	16.5%
Washburn	2,691,424	3,119,802	3,124,211	3,339,893	15.9%	0.1%	6.9%
Washington	9,983,330	10,954,812	10,715,987	9,234,428	9.7%	-2.2%	-13.8%
Waukesha	5,213,152	6,000,564	7,690,629	7,402,226	15.1%	28.2%	-3.8%
Waupaca	6,669,181	7,406,467	7,870,619	8,941,153	11.1%	6.3%	13.6%
Waushara	2,368,956	2,364,321	2,153,973	2,683,759	-0.2%	-8.9%	24.6%
Winnebago	2,893,587	4,097,474	3,544,505	3,950,551	41.6%	-13.5%	11.5%
Wood	869,571	988,479	889,986	5,062,148	13.7%	-10.0%	468.8%
State Total	456,493,889	430,118,305	453,020,268	481,046,007	-5.8%	5.3%	6.2%

Source: Calculated from the Wisconsin Department of Revenue 2000-2004 Reports on County and Municipal Revenues and Expenditures

Appendix H: Property Tax as a Percentage of County Generated Tax and Fee Based Revenue

County	2001%	2002%	2003%	2004%	2005-2006 Maximum Increase Of Tax Base
Adams	80.31%	80.96%	80.50%	78.19%	2.57%
Ashland	68.89%	72.18%	72.35%	72.49%	1.66% (2.0%)
Barron	66.15%	67.01%	72.33%	72.24%	2.80%
Bayfield	85.54%	84.98%	79.35%	85.55%	1.60% (2.0%)
Brown	88.29%	83.16%	82.81%	82.82%	3.86%
Buffalo	85.37%	79.15%	84.43%	84.25%	1.87% (2.0%)
Burnett	72.87%	74.04%	76.55%	75.66%	1.70% (2.0%)
Calumet	84.03%	85.61%	85.35%	85.43%	3.40%
Chippewa	59.91%	62.53%	61.20%	63.29%	2.90%
Clark	73.46%	72.12%	73.13%	68.50%	2.15%
Columbia	72.72%	73.15%	75.43%	77.75%	3.27%
Crawford	51.62%	51.31%	53.21%	60.18%	2.10%
Dane	65.48%	66.60%	67.19%	66.84%	4.21%
Dodge	79.62%	82.29%	81.64%	81.30%	2.30%
Door	78.45%	75.78%	75.46%	75.21%	2.34%
Douglas	64.79%	73.08%	72.56%	72.25%	1.21% (2.0%)
Dunn	71.68%	70.57%	73.17%	72.90%	3.14%
Eau Claire	53.00%	55.75%	55.11%	56.56%	2.95%
Florence	88.94%	77.94%	76.11%	89.49%	1.17% (2.0%)
Fond du Lac	83.22%	86.44%	86.13%	86.78%	2.33%
Forest	74.14%	78.50%	80.35%	84.13%	1.81% (2.0%)
Grant	62.97%	55.27%	53.59%	54.93%	2.54%
Green	77.02%	79.71%	70.29%	73.56%	3.67%
Green Lake	80.16%	80.54%	81.57%	77.98%	1.61% (2.0%)
Iowa	80.03%	80.93%	79.40%	80.45%	2.25%
Iron	72.19%	69.31%	73.56%	78.01%	2.41%
Jackson	78.10%	78.88%	78.67%	77.12%	2.21%
Jefferson	73.93%	76.64%	74.86%	75.40%	3.06%
Juneau	61.78%	70.76%	65.66%	64.31%	3.28%
Kenosha	74.34%	77.57%	79.11%	78.08%	3.41%
Kewaunee	76.06%	77.12%	77.59%	73.64%	2.65%
La Crosse	58.93%	62.03%	61.66%	61.90%	2.71%
Lafayette	81.35%	75.37%	75.24%	75.00%	2.98%
Langlade	75.28%	76.21%	77.65%	76.84%	2.07%

County	2001%	2002%	2003%	2004%	2005-2006 Maximum Increase Of Tax Base
Lincoln	82.18%	82.89%	83.37%	82.91%	1.39% (2.0%)
Manitowoc	93.05%	85.32%	87.33%	93.26%	1.93% (2.0%)
Marathon	72.31%	74.33%	73.65%	74.37%	3.18%
Marinette	68.25%	58.23%	57.67%	56.30%	2.13%
Marquette	79.48%	83.18%	83.73%	82.06%	1.83% (2.0%)
Menominee	69.64%	82.70%	83.49%	82.73%	1.28% (2.0%)
Milwaukee	63.84%	74.26%	72.57%	72.53%	1.93% (2.0%)
Monroe	62.18%	63.61%	66.08%	65.59%	3.84%
Oconto	74.90%	77.51%	79.31%	78.31%	2.56%
Oneida	73.24%	74.67%	74.36%	72.24%	2.12%
Outagamie	93.66%	94.26%	94.51%	91.17%	3.56%
Ozaukee	58.53%	63.85%	62.69%	65.00%	2.26%
Pepin	74.44%	79.89%	80.41%	79.38%	2.53%
Pierce	75.78%	76.30%	79.06%	76.34%	3.41%
Polk	71.95%	73.49%	74.13%	72.47%	2.78%
Portage	75.38%	75.45%	76.45%	75.88%	2.21%
Price	76.90%	78.47%	78.00%	76.78%	1.25% (2.0%)
Racine	81.82%	82.57%	81.49%	80.50%	2.70%
Richland	73.22%	75.00%	75.13%	75.77%	1.59% (2.0%)
Rock	93.66%	93.45%	93.98%	93.96%	2.88%
Rusk	72.46%	71.49%	70.29%	64.84%	1.82% (2.0%)
Sauk	66.10%	72.42%	71.69%	72.18%	3.40%
Sawyer	76.73%	78.25%	79.10%	77.88%	2.10%
Shawano	73.34%	75.74%	73.39%	72.16%	2.41%
Sheboygan	94.94%	93.67%	95.08%	93.59%	3.29%
St Croix	54.62%	60.83%	61.33%	59.78%	6.40%
Taylor	77.83%	79.31%	81.27%	80.26%	1.66% (2.0%)
Trempealeau	69.44%	74.40%	75.85%	75.28%	2.34%
Vernon	73.34%	76.56%	77.68%	76.72%	2.46%
Vilas	75.59%	72.55%	77.57%	76.10%	1.65% (2.0%)
Walworth	70.95%	73.19%	73.08%	71.13%	2.83%
Washburn	72.87%	72.34%	72.85%	72.15%	2.32%
Washington	75.12%	74.52%	75.39%	78.56%	3.53%
Waukesha	93.35%	92.82%	91.29%	91.93%	2.84%
Waupaca	66.43%	65.13%	66.99%	64.56%	2.29%
Waushara	79.69%	81.45%	83.93%	81.63%	2.08%

County	2001%	2002%	2003%	2004%	2005-2006 Maximum Increase Of Tax Base
Winnebago	93.22%	91.65%	93.18%	92.72%	2.84%
Wood	95.52%	95.15%	95.88%	78.20%	1.58% (2.0%)

Source: Calculated from the Wisconsin Department of Revenue 2000-2004 Reports on County and Municipal Revenues and Expenditures; Maximum Allowable % Increase from WLF 2005d

Appendix I: Poverty Rates by County (Calendar Year 1999 to 2003)

Counties	1999 Rate	2000 Rate	2001 Rate	2002 Rate	2003 Rate
Adams	11.5	12.3	12.9	12.3	11.0
Ashland	12.4	12.5	12.4	12.3	12.0
Barron	9.5	9.3	9.4	9.3	9.2
Bayfield	11.1	11.4	10.9	10.0	9.6
Brown	7.0	6.6	6.6	7.1	8.1
Buffalo	8.9	8.5	8.5	8.1	7.9
Burnett	9.8	10.1	10.1	10.1	9.3
Calumet	4.3	4.1	4.3	4.3	4.8
Chippewa	8.5	8.2	7.8	8.5	9.0
Clark	10.6	10.9	10.7	11.1	10.1
Columbia	5.9	5.8	5.9	6.2	6.2
Crawford	10.3	10.5	11.1	10.8	10.1
Dane	7.1	6.9	6.8	7.1	7.9
Dodge	5.6	5.9	6.2	6.6	6.7
Door	7.0	6.7	7.1	7.2	7.1
Douglas	11.1	10.8	10.5	10.6	11.3
Dunn	10.4	10	9.6	9.9	9.4
Eau Claire	8.9	8.7	8.8	9.2	9.6
Florence	8.7	9.2	9.3	8.4	8.4
Fond du Lac	6.1	6.1	6.1	6.6	6.9
Forest	11.0	11.5	11.7	10.8	10.0
Grant	9.3	9.2	9.6	9.6	9.5
Green	6.5	6.4	6.8	6.7	6.7
Green Lake	8.0	7.5	8.1	7.9	7.8
Iowa	7.6	7.5	7.2	7.3	7.1
Iron	10.2	10.9	10.4	9.9	9.6
Jackson	10.2	10.2	10.5	10.1	9.5
Jefferson	5.3	5.3	5.5	5.6	5.7
Juneau	9.8	9.7	10.0	9.9	9.6
Kenosha	8.3	8.2	8.0	8.3	8.8
Kewaunee	5.4	5.7	5.8	5.8	5.6
La Crosse	9.1	8.7	8.5	8.8	9.7
Lafayette	8.4	8.3	8.9	8.5	8.6
Langlade	10.1	10.1	10.1	9.9	10.2
Lincoln	7.1	7.0	7.3	7.1	7.2
Manitowoc	5.6	5.9	6.4	6.5	7.0
Marathon	6.9	6.8	6.8	6.9	7.2
Marinette	8.5	8.4	9.0	9.0	8.9
Marquette	9.0	8.9	8.9	8.8	8.4
Menominee	22.4	24.1	23.0	21.2	19.3
Milwaukee	14.9	14	13.5	15	16.2

Counties	1999 Rate	2000 Rate	2001 Rate	2002 Rate	2003 Rate
Monroe	10.7	10.4	10.3	10.2	10.2
Oconto	7.1	7.2	7.3	7.3	7.0
Oneida	8.0	7.8	7.8	7.7	8.1
Outagamie	4.9	4.6	4.8	5.1	5.6
Ozaukee	2.9	3.0	3.2	3.4	3.6
Pepin	7.9	8.8	9.0	9.0	8.1
Pierce	6.1	6.0	5.7	5.8	6.4
Polk	7.2	7.1	7.2	7.2	7.2
Portage	8.1	7.8	7.9	8.2	8.4
Price	9.6	9.5	9.0	8.9	9.0
Racine	8.4	8.3	8.1	8.4	9.3
Richland	10.3	10.2	10.1	10.1	9.6
Rock	8.1	8.2	8.4	8.8	8.3
Rusk	11.9	12.2	12.3	11.9	11.0
St. Croix	4.1	3.9	3.8	3.8	4.2
Sauk	7.2	7.1	7.4	7.4	7.6
Sawyer	12.8	12.6	12.3	11.7	11.2
Shawano	7.9	8.3	8.6	8.6	8.2
Sheboygan	5.4	5.4	5.6	6.0	6.6
Taylor	9.1	9.6	9.3	8.8	8.8
Trempealeau	8	8.1	8.1	8.1	7.9
Vernon	11.7	12.3	12.4	12.2	10.9
Vilas	8.2	9.0	9.2	8.8	8.0
Walworth	6.9	6.9	7.3	7.2	8.0
Washburn	10.4	10.4	10.2	10.2	9.7
Washington	3.9	3.8	3.6	4.0	4.6
Waukesha	3.2	3.2	3.3	3.5	4.1
Waupaca	6.8	6.8	7.2	7.3	7.4
Waushara	10.7	10.7	10.6	10.3	9.6
Winnebago	6.0	6.0	6.2	6.8	7.5
Wood	7.5	7.3	7.1	7.4	7.8
Wisconsin	8.4	8.1	8.1	8.5	9.0

Source: U.S. Census Bureau 2003