

# **Income Maintenance Program Administration Funding in Wisconsin: A Qualitative and Quantitative Assessment**

Prepared for the Wisconsin County Human Service Association

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## **FOREWORD**

This report is the result of a collaboration between the La Follette School of Public Affairs at the University of Wisconsin–Madison and the Wisconsin County Human Services Association (WCHSA). The School’s objective is to provide graduate students at the La Follette School with the opportunity to apply their policy analysis skills while providing WCHSA with a detailed analysis of costs associated with the administration of income maintenance programs such as Medicaid and Foodshare.

The La Follette School offers a two-year graduate program leading to a master’s degree in public affairs. Students study policy analysis and public management, and they can choose to pursue a concentration in a policy focus area. They spend the first year and a half of the program taking courses in which they develop the expertise needed to analyze public policies.

The authors of this report are in the final semester of their degree program and are enrolled in Public Affairs 869 Workshop in Public Affairs. Although learning a set of skills in the classroom is important, there is no substitute for doing actual policy analysis as a means of developing these abilities. Public Affairs 869 gives graduate students that opportunity.

I am grateful to the staff of WCHSA and the 10 local consortia giving our students the opportunity to collect and analyze cost data as part of this project. In addition to delineating cost categories and analyzing trends over time, this report includes a series of recommendations designed to improve the collection, monitoring, and reporting of costs associated with income maintenance programs going forward. Consistent and accurate data tracking will enable WCHSA to effectively work with partners in state government to ensure continued quality administration of these vital programs.

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## **LIST OF ABBREVIATIONS**

ABAWD: Able-Bodied Adult Without Dependents

AMSO: Agency Management Support Overhead

DHS: Wisconsin Department of Health Services

FSET: FoodShare Employment and Training

GPR: general purpose revenue

IM: income maintenance

IMAA: income maintenance administrative allocation

MACSSA: Minnesota Association of County Social Service Administrators

PPACA: Patient Protection and Affordable Care Act

SNAP: Supplemental Nutrition Assistance Program

WCHSA: Wisconsin County Human Service Association

## EXECUTIVE SUMMARY

The Wisconsin County Human Service Association (WCHSA) connects human services providers across the state, and its members engage in policy, funding, and administrative discussions to promote best practices in human services delivery. One of WCHSA's areas of work is the administration of income maintenance (IM) programs such as Medicaid and FoodShare, which are distributed regionally through consortia, or groups of counties. Consortia administration of IM programs in Wisconsin is supported by a combination of federal, state, and local funding. Some federal and state funding is supplemental, which can be challenging for budgeting. The consortia serve constituents in varying geographies, leading to differences in operational structures and administration costs. This study aims to help WCHSA better understand the cost of administering IM programs in Wisconsin; how federal, state, and local funding streams have changed over time; and operations leads' and financial managers' perceptions of IM administration costs and the current financing model.

To implement the IM cost study, we solicited fiscal data on IM program administration from the 10 consortia. After reviewing how consortia categorized cost components and revenues, we collected a second round of standardized fiscal data to address data comparability challenges. We conducted semi-structured interviews with consortia operations leads and financial managers to clarify questions about consortia fiscal data and collect information regarding interviewee perceptions about funding trends. We then pinpointed differences in financial reporting across consortia.

For 2018, the total consortia cost of IM program administration in Wisconsin was \$97 million. To contextualize this number, the state spent more than \$10 billion in assistance to low-income and high-need individuals through IM programs in 2018. Local tax levy contributions were generally higher in 2018 than in 2013, soon after the state made significant changes to IM program funding and administration, but consortia experienced different trends and significant year-to-year changes throughout the time period. Consortia contributed an average of 26 percent of total IM program administration costs through local tax levy from 2013 to 2018.

Due to differences in consortia and county financial reporting, we were unable to compare consortia local levy amounts; shares of total revenues contributed by federal, state, and local funding streams; and cost categories. Despite these challenges, we worked with WCHSA and the consortia to develop and refine a data collection tool that enhanced cost data comparability across consortia and can be utilized in future data collection efforts.

Consortia reported that they faced several fiscal challenges, including the uncertainty of supplemental funding streams. These are often disbursed as one-time sums or paid out late to reimburse consortia for a previous year's expenses. It is challenging for IM administrators to budget for such uncertain funding streams and predict exactly how much local tax levy they will need to fund IM activities. Consortia also struggle to fulfill state service mandates and performance expectations, given fiscal capacity limitations.

As a result of our study, we establish three recommendations. First, we recommend continued and uniform IM program administration cost data collection on an annual basis. Second, we recommend more detailed

data collection to support consortia priorities. Third, we recommend that WCHSA and the consortia encourage the state to prioritize a single, predictable funding stream.

## INTRODUCTION

Means-tested income maintenance (IM) programs provide more than \$10 billion in assistance to low-income and high-need individuals and families in Wisconsin through in-kind benefits and cash transfers.<sup>1</sup> These programs require extensive case processing and ongoing management to ensure that eligible individuals receive the benefits they need. At the same time, the costs of supporting a large staff, providing equipment, and paying for office space can quickly add up. Without accountability measures, policymakers cannot guarantee that tax dollars used to fund IM programs are spent efficiently and effectively. Consequently, IM program administration is a crucial issue for the safety net.

Wisconsin distributes Medicaid, FoodShare, and other IM benefits regionally through consortia, or groups, of counties.<sup>2</sup> For a brief introduction to these programs, see Box 1. The Wisconsin Department of Health Services (DHS) contracts with 10 multi-county consortia that encompass all Wisconsin counties except Milwaukee and Menominee, which administer IM programs outside the consortia model. Consortia and their county members administer IM programs, subject to increasing state and federal requirements and regulations. IM program administration is supported by a mix of federal, state, and local funding. While benefit administration is coordinated at the consortium level, local taxes are levied at the county level. Even as performance standards are growing, the ability of counties to raise revenues to meet those service requirements is limited by state law, economic circumstances, and potential declines in federal and state funding.

Our client, the Wisconsin County Human Service Association (WCHSA), is a professional association that connects local human services program administrators across the state. The 10 IM consortia serve constituents in varying geographies, leading to differences in operational structures and administration costs. WCHSA reported that it was difficult to provide high-quality service and meet performance standards with existing state and federal revenue levels, even when supplemented with local funding. WCHSA also expressed interest in learning more about how other states and counties manage shared-financing programs, balancing state and local control, and tracking and reporting fiscal data.

In this cost study, we address three main research questions:

1. What are the consortia costs of administering IM programs in Wisconsin at the current consortia service and performance levels?
2. How have federal, state, and local funding streams changed since the consortia model was introduced in 2012?
3. How do operations leads and financial managers perceive IM administration costs and the current shared-financing model?

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<sup>1</sup> “Means-tested income maintenance (IM) programs” refers to the Supplemental Nutrition Assistance Program (SNAP), also referred to as food stamps, as well as Medicaid. Wisconsin Department of Health Services (2019). FoodShare Wisconsin Data, unduplicated data. Retrieved from: <https://www.dhs.wisconsin.gov/foodshare/rsdata.htm>. See also State of Wisconsin (2017). Annual Fiscal Report, Budgetary Basis, p. 10. Retrieved from <https://doa.wi.gov/DEBFCapitalFinance/2017/2017%20AFR%20FINAL.pdf>.

<sup>2</sup> Other IM programs are Caretaker Supplements, a cash benefit available to parents who are eligible for Supplemental Security Income payments, and Wisconsin Funeral and Cemetery Aids program, which can cover unmet funeral/burial/cemetery/crematory expenses for qualifying decedents.

In this report, we first provide more background on the administrative and funding structure of IM programs in Wisconsin. We then present information and case studies for how other states manage the challenges of shared-financing and administered programs. Next, we detail our data collection strategy, including our fiscal data collection and staff interview process. We use the fiscal and qualitative interview data to organize and present IM consortia administrative costs and revenues statewide. As part of this study, we design and refine a cost data collection tool that can be used in future efforts. This deliverable will help WCHSA implement future data collection efforts that allow them to monitor overall cost trends and to understand how federal and state partners contribute to local efforts, the cost impacts of federal and state performance mandates, and how administrative costs vary over consortia and counties.

Based on the results of our data collection, we recommend continued and uniform consortia IM program administration cost data collection on an annual basis and detailed data collection to support consortia priorities. We also recommend that WCHSA and the consortia encourage the state to prioritize a single, predictable funding stream.

*Box 1: The Supplemental Nutrition Assistance Program and Medicaid in Wisconsin*

In the United States, many IM programs including the Supplemental Nutrition Assistance Program (SNAP) and Medicaid are primarily funded at the federal level but administered at the state or local level. SNAP, formerly the Food Stamp Program, is a nutrition assistance program that provides eligible recipients who meet income and resource qualifications a monthly benefits allotment that can be used to purchase food.<sup>3</sup> In Wisconsin, SNAP benefits are administered as FoodShare. Medicaid is a federal and state program that provides health coverage for individuals meeting eligibility criteria.<sup>4</sup> The State of Wisconsin administers several Medicaid programs including BadgerCare+. Low-income adults, children, and pregnant women are eligible for BadgerCare+.<sup>5</sup> In fiscal year 2018, Wisconsin issued approximately \$811 million in federally funded SNAP benefits.<sup>6</sup> In fiscal year 2017, total Medicaid expenditures in Wisconsin amounted to approximately \$9 billion.<sup>7</sup>

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<sup>3</sup> United States Department of Agriculture (2018). Am I Eligible for SNAP? Retrieved from <https://www.fns.usda.gov/snap/eligibility>. See also United States Department of Agriculture (2017). What Can SNAP Buy? Retrieved from <https://www.fns.usda.gov/snap/eligible-food-items>

<sup>4</sup> United States Center for Medicaid and CHIP Services (n.d.). Eligibility. Retrieved from <https://www.medicaid.gov/medicaid/eligibility/index.html>

<sup>5</sup> Wisconsin Department of Health Services (2018). BadgerCare Plus: Wisconsin's Connection to Health Care Coverage. Retrieved from <https://www.dhs.wisconsin.gov/publications/p1/p10179.pdf>

<sup>6</sup> Wisconsin Department of Health Services (2019). FoodShare Wisconsin Data, unduplicated data.

<sup>7</sup> State of Wisconsin (2017). Annual Fiscal Report, Budgetary Basis.

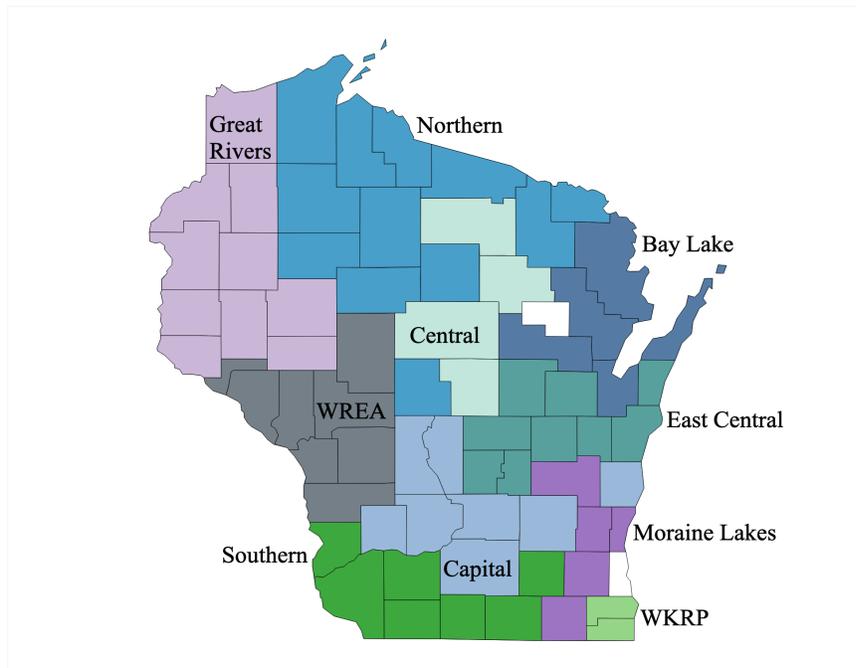
## WISCONSIN INCOME MAINTENANCE PROGRAM STRUCTURE

Income maintenance (IM) programs are primarily administered locally in Wisconsin, subject to state and federal performance standards and requirements. These programs are funded through a combination of federal, state, and local contributions. Below we describe both the administrative and funding structures for Wisconsin IM programs in more detail.

### Administration

Income maintenance programs require extensive administrative activities to process and maintain caseloads, including initial applications, eligibility interviews, recertifications, overpayments, and fraud investigations. Prior to 2012, IM programs were administered at the county level in Wisconsin, with 72 county IM agencies statewide. Separate from these county agencies, the state Department of Health Services (DHS) administered BadgerCare+ and FoodShare for single childless adults. As a result of legislation passed in the 2011 to 2013 state budget, Wisconsin transitioned to a consortia-based IM program administration model in 2012, meaning that groups of counties administer IM services together. While the state raised the possibility of a full state takeover to achieve administrative and cost efficiencies, counties wished to retain local control over IM services. The final language in the 2011 to 2013 budget cut IM program administration funding statewide by 17 percent, required services to be delivered via consortia instead of counties, and reallocated various responsibilities among the state and consortia.<sup>8</sup> A map of the consortia is presented in Figure 1.

Figure 1: Wisconsin Consortia Map



Note: Consortia map as of April 2019.

<sup>8</sup> Income maintenance administration, Wis. Stat. § 49.78(1). Retrieved from <https://docs.legis.wisconsin.gov/statutes/statutes/49/V/78>.

As outlined in their annual contracts with DHS, IM consortia must maintain a level of service availability and quality. They must also uphold DHS program guidelines, federal laws and regulations, Wisconsin state statutes, and applicable tribal ordinances. Contract-specified duties include processing benefit applications, conducting ongoing case management, offering lobby services or a physical office to receive services, and operating a regional or consortium-wide call center. For example, at least one physical office per county must be open to provide services at least 35 hours per week, with staff available to answer questions, accept applications and verification documents, print application forms, facilitate access to interpreters, and provide other services for walk-in customers. It also must have a dedicated space for private appointments. Consortia also monitor cases for benefits overpayment as well as potential benefits fraud, working with the state to process claims. As part of the consortia structure, each consortium chooses a lead county responsible for the consortium's financial administration and decision-making.

While consortia share the same responsibilities in administering IM programs, division of administrative duties varies within the consortia. Some consortia perform more tasks at the consortium level and others allocate more responsibility to the counties. Centralized consortia typically allocate tasks to cross-county teams. These cross-county teams often use a task-based model, where work is managed according to specific tasks. For example, one group of workers may handle all eligibility redetermination forms for the consortium. Less centralized consortia, on the other hand, are more likely to use a case-based model, where one worker handles each step of a case on an ongoing basis. Each consortium operates a single call center; however, consortia vary in how cases and tasks are managed.

While many services are administered at the consortia- or county-level, a few components of IM administration are shared statewide. For example, DHS provides the IM case management system, the call center software system, and IM worker training, although consortia conduct additional trainings themselves. DHS also runs the centralized document processing unit, where staff scan and index applications, recertification forms, and verification documents such as pay stubs into the Electronic Case File, a statewide system that stores images of documents related to a customer's case file. Although state staff process and scan relevant benefits applications and documentation, county and consortia staff determine benefits eligibility. The state also administers IM services for Milwaukee County and the Menominee Tribe of Wisconsin. Table 1 illustrates the division of duties between the state and consortia.

*Table 1: State/DHS and Consortia Responsibilities*

<b>State/DHS Responsibilities</b>	<b>Consortia Responsibilities</b>
Provide IM worker training	Uphold program guidelines, federal regulations, and state statutes
Provide call center software system	Operate call center
Maintain IM case management system	Process applications and eligibility determinations
Run the centralized document processing unit	Provide ongoing case management
Cooperate with consortia to conduct benefits recovery, fair hearings, and fraud prevention	Cooperate with the state to conduct benefits recovery, fair hearings, and fraud prevention
Establish and monitor contractual performance requirements; provide second-party reviews of cases processed by the consortia	Maintain lobby services (at least one site per county providing services at least 35 hours per week)

## **Funding**

The administration of IM programs in Wisconsin is funded by a combination of federal dollars, state general purpose revenue, and local tax levy. Each consortium receives a standard amount of funding specified in contracts with DHS, frequently referred to as its IM base.<sup>9</sup> The federal government generally reimburses states for 50 percent of state and county expenditures on IM administration. Therefore, the IM base consists of the consortium’s income maintenance administrative allocation (IMAA) which is a 50-50 split between state and federal dollars. Table 2 is an example of the state and federal shares of IMAA as seen in the contracts between consortia and DHS.

<sup>9</sup> Deloitte (2015). Wisconsin Department of Health Services: Income Maintenance Operational Analysis Project.

Table 2: Example of Funding Information from an Income Maintenance Contract between DHS and a Consortium

Consortium Name:		Agency #:			
Agency Type:		Contract Period: 1/1/18 through 12/31/18			
Profile Name	Reporting Profile	Profile Contract Number	Current Contract Level	Contract Change Amount	New Contract Level
IMAA State Share Supplemental			\$2,500,000	\$0	\$2,500,000
IMAA Fed Share Supplemental			\$2,500,000	\$0	\$2,500,000
Total			\$5,000,000		\$5,000,000

This money is provided to consortia by the state as a monthly electronic fund transfer based on expenditures submitted by the consortia for the functions they perform and the services they provide.<sup>10</sup> This means that, essentially, the state reimburses consortia for IM administration expenses. If IM program administration expenses exceed the amount indicated in their contracts, the consortia must cover the difference using local tax levy revenues. Money spent over the designated contract amount is similarly reimbursed by the federal government at a rate of 50 percent. As shown in Table 3, many supplemental funding opportunities have been available in recent years.

<sup>10</sup> State of Wisconsin (2018). Income Maintenance Contract between the Department of Health Services, Division of Medicaid Services and Capital Consortium.

Table 3: Supplemental Funding Streams

Funding Stream	Source	Description
Enhanced Medicaid	Federal	Additional federal medical assistance percentage collected by states that have submitted state plan amendments according to the Centers for Medicare & Medicaid Services guidelines. <sup>11</sup>
FoodShare Bonus	State/Federal	DHS was notified in June 2012 by Food, Nutrition and Consumer Services that it would receive FoodShare Bonus Funds for its payment error rate performance during Federal Fiscal Year 2011. DHS determined FoodShare Bonus funds would be distributed to consortia under their 2013 IM contracts, through a contract addendum. <sup>12</sup>
Patient Protection and Affordable Care Act <sup>13</sup>	State/Federal	The first part of a comprehensive health care reform law enacted in March 2010. The law provides rights and protections that make health coverage fairer and easier to understand, as well as subsidies to make it more affordable.
ABAWD/FSET administration	State/Federal	Able-bodied adults without dependents (ABAWD): grants available to states that provide an employment and training opportunity during recipients' final month of SNAP eligibility (for ABAWD individuals). <sup>14</sup> FoodShare Employment and Training (FSET): a free program that helps FoodShare recipients build skills and find jobs. <sup>15</sup>
Local contributions	Local	Local tax levy, largely collected by property taxes.

<sup>11</sup> Henry J. Kaiser Family Foundation (2014). Understanding How States Access the ACA Enhanced Medicaid Match Rates. Retrieved from: <https://www.kff.org/medicaid/issue-brief/understanding-how-states-access-the-aca-enhanced-medicaid-match-rates/>

<sup>12</sup> Wisconsin Department of Health Services (2013). Administrator's Memo Series, RE: FoodShare Bonus Funds. *Wisconsin Department of Health Services, Division of Healthcare Access and Accountability*. Retrieved from: <https://www.dhs.wisconsin.gov/dhcaa/memos/admin/13-04.pdf>. FoodShare Bonus funds can be rolled over to other years.

<sup>13</sup> The Patient Protection and Affordable Care Act is the first part of a comprehensive health care reform law enacted in March 2010. The law provides many rights and protections that make health coverage more fair and easy to understand, as well as subsidies to make it affordable.

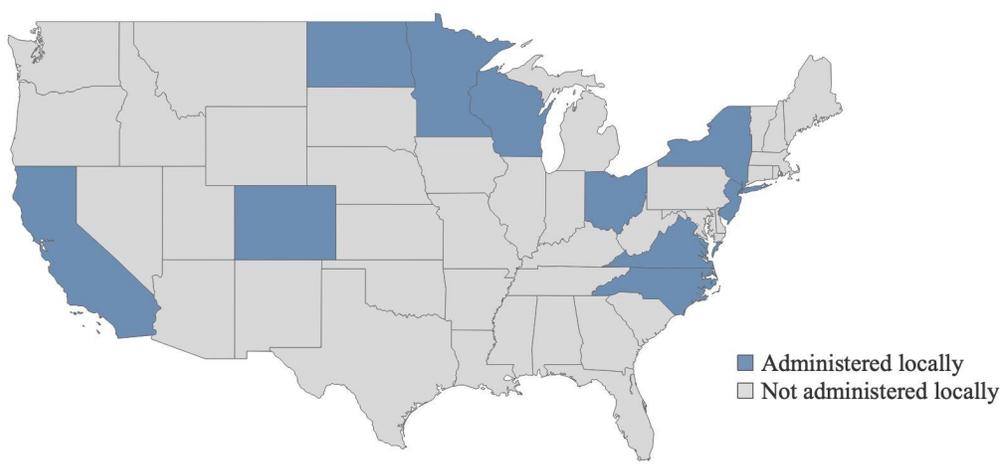
<sup>14</sup> National Association of Counties (2019). Understanding the County Role in the Supplemental Nutrition Assistance Program: The Important Role of SNAP as Part of our Nation's Safety Net. Retrieved from: <https://www.naco.org/sites/default/files/attachments/NACo%20SNAP%20101%20Presentation.pdf>

<sup>15</sup> Wisconsin Department of Health Services (2018). FoodShare Employment and Training (FSET). About FSET. Retrieved from: <https://www.dhs.wisconsin.gov/fset/index.htm>

## CROSS-STATE COMPARISON OF INCOME MAINTENANCE PROGRAMS

Income maintenance (IM) benefit delivery in Wisconsin and throughout the United States often involves complicated federal-state-local partnerships. In Wisconsin and 25 other states, counties contribute to financing Medicaid services; in many of those states, counties help administer the program as well.<sup>16</sup> As depicted in Figure 2, the Supplemental Nutrition Assistance Program (SNAP) is county-administered in 10 states.<sup>17</sup> While counties are given some flexibility and authority that can result in improved quality of service and customized responses to local circumstances, counties are also required to meet many federal and state service requirements with constrained local revenues. Other county and state experiences may illuminate shared challenges and lessons that are relevant to Wisconsin.

*Figure 2: SNAP Level of Administration, by State*



Source: National Association of Counties (2019). Understanding the County Role in The Supplemental Nutrition Assistance Program: The important role of SNAP as part of our nation’s safety-net.

While counties are burdened by many mandates, their ability to raise revenues to provide services to meet those requirements is often limited by state law or challenging economic circumstances.<sup>18</sup> For example, 42 states, including Wisconsin, impose limits on county property taxes. Locally implemented sales taxes in Wisconsin must be matched by a decrease in property tax levies to prevent an overall tax increase. As county levy must also pay for or supplement other county expenses, these levy limits place additional stress in counties already facing strained budgets. In a 2016 survey, nearly three-quarters of states had escalated the number and/or cost of mandates for counties, decreased state funding to counties for human services

<sup>16</sup> National Association of Counties (2019). Medicaid and Counties: Understanding the Program and Why It Matters to Counties. Retrieved from <https://www.naco.org/resources/medicaid-and-counties-understanding-program-and-why-it-matters-counties-0>

<sup>17</sup> National Association of Counties (2019). Understanding the County Role in The Supplemental Nutrition Assistance Program: The important role of SNAP as part of our nation’s safety-net.

<sup>18</sup> Giffith, J., Harris, J., and Istrate, E. (2016). Doing More With Less: State Revenue Limitations & Mandates on County Finances (Policy Research Paper Issue No. 5). National Association of Counties. Retrieved from <https://www.naco.org/resources/doing-more-less-state-revenue-limitations-and-mandates-county-finances>

programs broadly, or implemented a combination of both over the past decade.<sup>19</sup> Similarly, declining county funding in the face of increasing service demands was the most frequently reported issue during a 2017 meeting of representatives from 17 state associations of counties.<sup>20</sup>

In response to increasing service mandates and limited local revenue options, counties in different states have pursued numerous strategies.<sup>21</sup> One model is to increase awareness of local fiscal challenges and promote the development of a more sustainable fiscal model. Counties in other states have increased service-sharing across agencies and localities, similar to Wisconsin's IM consortia model. Finally, other states have acted to limit unfunded county mandates or have taken over previously county-administered programs.<sup>22</sup> In the rest of this section, we present several case studies of these different approaches.

## Minnesota

In Minnesota, many health and human services programs are administered at the county level. The Minnesota Association of County Social Service Administrators (MACSSA) has identified addressing the state's shared-financing model as a systemic priority. MACSSA argues that the shared-financing model "lacks transparency, is not equitable and is on an unsustainable trajectory. This is resulting in an inequitable access to services."<sup>23</sup> Proposed activities on the topic include raising awareness, creating a "simplified" way to describe the current funding structure, developing principles and a framework for a new fiscal model, outreach and lobbying, and pursuing "legislation to create a task force to make recommendations on a sustainable fiscal model." One advantage Minnesota counties have is that the state produces an annual report "that combines county fiscal activity and the Minnesota Department of Human Services' centralized fiscal activity on behalf of counties."<sup>24</sup> The report does not provide an in-depth analysis of the shared-financing model, but rather is intended to present "a fair representation" through some background information and a series of tables and figures presenting cost and revenue data broken down by program (e.g., Medicaid), source (federal, state, local), and broad type (e.g., county personnel versus non-personnel costs). Data is collected using an Income Maintenance Quarterly Expense Report that collects fiscal information on IM administrative costs at the county level.<sup>25</sup>

*Takeaway: WCHSA might be able to learn from MACSSA's experiences with addressing the challenges of shared-financing models and might consider advocating for the Wisconsin Department of Health Services to be responsible for compiling an annual report of state and local financial contributions to IM programs.*

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<sup>19</sup> Ibid.

<sup>20</sup> Harris, J. (2017). 2017 Top County Challenges Across the States: The 2017 NACo-NCCAE Knowledge Management Forum. National Association of Counties. Retrieved from <https://www.naco.org/resources/2017-top-county-challenges-across-states>

<sup>21</sup> Giffith, J., Harris, J., and Istrate, E. (2016).

<sup>22</sup> One notable example is that Alabama's state constitution was amended in 1998 to require two-thirds approval of any county service mandates by the state legislature.

<sup>23</sup> Minnesota Association of County Social Service Administrators (2017). Systemic Priority: Fiscal Framework. Retrieved from <http://www.macssa.org/HSFF/Fiscal%20PD%20.pdf>

<sup>24</sup> Minnesota Department of Human Services (n.d.). Minnesota County Human Service Cost Report. Retrieved from <https://mn.gov/dhs/general-public/publications-forms-resources/reports/cost-reports.jsp>

<sup>25</sup> Ibid, 12.

## North Dakota

For the past several years, legislators in North Dakota have considered a state takeover of social services administration, including Medicaid and SNAP programs. These programs were previously administered at the county level, with counties contributing to administration costs through local property tax levy. Central goals of the recent proposals to shift the administrative burden to the state included reducing the property tax burden and increasing the efficiency of service delivery. In 2017, the state approved a pilot program that would allocate social services administration responsibilities entirely to the state for 2018 and 2019.<sup>26</sup> Similar to Wisconsin's consortia-based model, the state is considering creating social services "zones" which consist of multiple counties. However, the proposed social service zones in North Dakota would encompass fewer counties and smaller caseloads. Wisconsin's 10 consortia span 70 counties, while North Dakota's proposal would create 19 zones for its 53 counties. Counties with more than 60,000 residents would have single-county zones.<sup>27</sup>

*Takeaway: Wisconsin can learn from North Dakota's efforts to shift administrative burden, including reducing property tax burden and increasing efficacy of service delivery. As North Dakota has more recently shifted to a "zone"-based administrative model, Wisconsin can continue to monitor developments in service efficacy and funding needs. Counties within consortia can draw from North Dakota's efforts in terms of integrating IM administration to achieve cost savings, streamline services, and share best practices.*

## New York

Counties in New York contribute nearly \$7 billion per year to Medicaid program benefits and administrative costs, the highest local revenue contribution for Medicaid services in the country.<sup>28</sup> However, the New York State Department of Health is gradually taking over administrative responsibilities for Medicaid programs.<sup>29</sup> In 2005, the state froze the local tax burden allocated toward total costs of Medicaid services but did not eliminate it.<sup>30</sup> The stated purpose of the state takeover is to increase consistency of program administration and reduce administrative burden on counties and New York City. These measures have been heavily contested, with much debate over the pros and cons of administrative and financial centralization. The New York State Association of Counties urged the state to ensure adequate funding for counties if the state falls short in its takeover attempt. At the same time, the organization encouraged

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<sup>26</sup> National Association of Counties (2017). "North Dakota to take over social service funding for counties." Retrieved from <https://www.naco.org/articles/north-dakota-take-over-social-service-funding-counties>

<sup>27</sup> North Dakota Association of Counties (2019). "Social service redesign project on track for session." Retrieved from <https://www.ndaco.org/ndaco-news/social-service-redesign-project-on-track-for-session/>

<sup>28</sup> National Association of Counties (2019). Medicaid and Counties: Understanding the Program and Why It Matters to Counties.

<sup>29</sup> New York State Association of Counties (2016). "2016 NYSAC Fall Seminar, Niagara County, New York." Retrieved from [http://www.nysac.org/files/2016%20FS%20Final%20Medicaid%20Human%20Services%20Packet%209-14-16\(1\).pdf](http://www.nysac.org/files/2016%20FS%20Final%20Medicaid%20Human%20Services%20Packet%209-14-16(1).pdf)

<sup>30</sup> Citizens Budget Commission (2018). "Still a Poor Way to Pay for Medicaid." Retrieved from <https://cbcny.org/research/still-poor-way-pay-medicaid>

preservation of local flexibility over administrative functions. In addition, several state legislators have introduced proposals to require a full state takeover of the local tax share of Medicaid funding.

*Takeaway: Based on New York's experience, one option for Wisconsin is to freeze the local tax burden (the county contribution). This would allow counties to have less financial unpredictability in administering IM programs. Wisconsin should also remain aware of the controversial nature of the New York measures and aim to balance centralization and local flexibility.*

These three case studies provide examples of various approaches to the challenges of shared-financing and administration models. In the face of federal and state service mandates and constrained local funding, counties pursue numerous strategies to balance local autonomy and flexibility while ensuring secure and stable funding. Wisconsin can draw lessons from other states' experiences with shared service mandates, balancing state and local control, and tracking and reporting fiscal data. Just as Wisconsin's consortia model represents an attempt to develop an ideal statewide administrative and financial structure, varying degrees of centralization in other states reflect efforts to meet county, region, and statewide needs within constraints and mandates.

## RESEARCH QUESTIONS

In our report, we address three main research questions:

1. What are the consortia costs of administering income maintenance (IM) programs in Wisconsin at the current consortia service and performance levels?
2. How have federal, state, and local funding streams changed since the consortia model was introduced in 2012?
3. How do operations leads and financial managers perceive IM administration costs and the current shared-financing model?

## DATA COLLECTION METHODS

To answer our research questions, we solicited fiscal data on income maintenance (IM) program administration from the 10 consortia.<sup>31</sup> We collected detailed expenditure information for 2017 and 2018 and complementary revenue data for 2012 through 2018. The cost categories and revenue streams included in the fiscal data request are in Table 4 (see Appendix A for the data collection instrument for the initial fiscal data request).

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<sup>31</sup> Fiscal data were collected for IM program administration, IM fraud, child care benefits administration and child care benefits fraud in the initial data request. In this analysis, we focus on IM program administration fiscal data. The other fiscal program administration data was collected to ensure that the financial reporting for IM program administration expenditures and revenues was done properly. Additionally, while fiscal data were collected at the consortia level, few consortia are fully financially integrated. Thus, this required collecting information from each county in the consortia and aggregating the figures.

*Table 4: Income Maintenance Consortia Fiscal Data Request Expenditure and Revenue Categories*

<b>Revenue Data (2012 to 2018)</b>	<b>Expenditure Data (2017 to 2018)</b>
State funds including general purpose revenue, PPACA, FoodShare Bonus, ABAWD administration, and Estate Recovery	Agency Management Support and Overhead (AMSO), which includes shared costs that are not attributable to a particular program
Federal funds including FoodShare Bonus, PPACA, Enhanced Medicaid, and ABAWD administration	Direct charges including salaries and benefits Contracted services
Local tax levy	Indirect costs

*PPACA: Patient Protection and Affordable Care Act*

*ABAWD: Able-Bodied Adults Without Dependents*

When reviewing the original submitted data, we established a series of validation procedures to identify discrepancies (see Appendix B). Common discrepancies included missing revenue sources or expenditures, omitted county data, and improper summation of totals. Our focus in implementing these procedures was to ensure that the data were sufficiently comparable across consortia.

As part of this effort, we implemented semi-structured telephone interviews with each consortium’s operations and/or financial manager (see Appendix C for interview protocol). During these interviews, we clarified questions about individual consortium fiscal data, inquired about the consortium’s data collection process, and collected detailed information about consortia financial operations and interviewee perceptions about funding trends.

Following the collection of qualitative data in the semi-structured interviews, we determined that differences in financial reporting across consortia limited data comparability and the scope of the study’s analyses. These differences include variation in whether consortia and counties accounted for funding in the year it was received or the year it was spent, usage of funding rollover from year to year, and reporting and usage of enhanced Medicaid funding for IM program administration.<sup>32</sup> As a result, WCHSA and the IM study team decided to re-collect fiscal data from the 10 consortia by utilizing an updated fiscal data collection tool (see Appendix D) with individualized instructions for each consortia.<sup>33</sup> The individualized instructions outlined priorities for each consortium to improve its data comparability to the data standard. We determined the data standard after hearing from all 10 consortia during the qualitative data collection and based it on aggregate consortia fiscal reporting practices, barriers to fiscal data reporting, and the IM study research questions.

<sup>32</sup> Consortia are not required to reinvest enhanced Medicaid funding in IM program administration.

<sup>33</sup> This data re-collection focused solely on IM program administration expenditures in 2017 and 2018 and revenue sources from 2012 to 2018, whereas the initial data request collected data on IM program administration, IM fraud, child care program administration, and child care fraud.

## DATA ANALYSIS

### *Box 2: Main Findings*

1. It is difficult to compare consortia local levy amounts and shares of total revenues because of persistent differences in financial reporting across consortia.
2. The total consortia cost of income maintenance program administration in Wisconsin in 2018 was \$97 million. The total statewide cost has increased in every year since 2013.
3. Local tax levy contributions were generally higher in 2018 than in 2013, but consortia experienced different trends and significant year-to-year changes throughout the time period.
4. Consortia contributed an average of 26 percent of total IM program administration costs through local tax levy from 2013 to 2018.
5. Several challenges have constrained IM program administrative budgets throughout Wisconsin, including increased federal and state service mandates, high staff turnover, limited fiscal capacity, and high labor costs.
6. Uncertainty of funding streams makes it difficult for consortia to budget.

## Data Comparability

### **Finding One: It is currently difficult to compare consortia local levy amounts and shares of total revenues because of persistent differences in financial reporting across consortia.**

As previously discussed, we discovered many differences in financial reporting across consortia through our first fiscal data request and subsequent interviews. Even after consortia completed our second fiscal data request, reporting differences remain that prevent easy comparisons across consortia. For example, consortia varied in whether they reported enhanced Medicaid funding in the years it was received (2017 and 2018) or the years for which it was reimbursing (2013 through 2017). Alternatively, consortia can roll over FoodShare Bonus funding, and consortia varied in which year(s) they credited those funds between 2013 and 2018.

Because consortia vary in the years they report these federal and state funding streams, the amount of local levy needed to cover remaining IM expenditures in those years will also vary. In the years consortia report extra federal and state funding, local levy contributions fall by an equivalent amount, and vice versa in years when consortia are not reporting extra federal and state funding. For example, a consortium that reports enhanced Medicaid funds in the years for which they were being federally reimbursed will report lower local levy contributions in years 2014 through 2016 and higher local levy contributions in 2017 and 2018, compared to reporting enhanced Medicaid in the years those funds were received. The potential effect of this kind of reporting difference is illustrated in Appendix E.

Additionally, we are unable to analyze the individual cost categories of income maintenance (IM) program administration across consortia. This was originally included as one of the main research questions of the

IM study, but given significant differences in consortia financial reporting systems, cross-consortia comparisons of cost categories are less meaningful. For example, consortia vary in how they allocate costs between the Agency Management Support and Overhead (AMSO) and indirect categories. Additionally, some consortia contracted services such as teleconference and interpreter services while other consortia did not. Thus, any comparisons of cost categories may not be comparing similar groupings of costs, presenting false comparisons.

Still, we made progress through data requests and follow up with individual consortium to produce standardized data that allows us to compare total revenues from all sources for 2013 to 2018 and individual revenue sources (e.g., local tax levy) for the 2013 to 2018 period as a whole.<sup>34</sup> We discuss the results of these analyses in the rest of the analysis section, and offer suggestions for future improvements to data collection in the recommendations section.

### **Total Income Maintenance Program Administration Costs**

**Finding Two: The total consortia cost of income maintenance program administration in Wisconsin in 2018 was \$97 million. The total statewide cost has increased in every year since 2013.**

We calculated the total consortia cost of income maintenance administration statewide and by consortium in Table 5.<sup>35</sup> As shown in Figure 3, statewide total consortia costs of IM program administration have increased every year since 2013. Each consortium's total administrative costs were greater in 2018 than 2013, but costs did not always increase every year.<sup>36</sup> Consortia experienced different year-to-year trends from 2013 to 2018 (see Appendix F for visualizations of trends in each consortium). For example, from 2017 to 2018, the IM program administration costs increased for five consortia but decreased for the other five consortia.

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<sup>34</sup> While we collected data from 2012 to 2018, we focused our analysis on 2013 to 2018 to ensure consistency because one consortium did not have 2012 data available. We also preferred to use 2013 as a base year in our analysis because consortia were first formed in 2012, so there may have been abnormal expenditures in this particular year.

<sup>35</sup> We measure total administration costs as total revenues directed toward income maintenance program administration in a given year, which we confirm equals total expenditures in 2017 and 2018 (the only years for which we collected expenditure data). This total excludes the cost of MiLES, the consortia member that administers income maintenance programs in Milwaukee County.

<sup>36</sup> Results are presented in nominal dollars (not adjusted for inflation).

Table 5: Income Maintenance Program Administration Costs Statewide and Per Consortium (in dollars)

	2012	2013	2014	2015	2016	2017	2018
Bay Lake		\$6,576,982	\$6,988,975	\$6,873,950	\$7,225,065	\$7,168,533	\$7,200,821
Capital	\$11,547,088	\$13,691,706	\$14,555,449	\$14,417,397	\$16,729,628	\$18,258,970	\$19,226,827
Central	\$4,300,955	\$4,661,198	\$5,289,495	\$5,225,903	\$5,228,866	\$5,197,182	\$5,162,770
East Central	\$10,535,580	\$10,905,473	\$11,457,352	\$12,007,166	\$12,008,438	\$12,130,346	\$12,234,720
Great Rivers	\$9,735,068	\$10,948,679	\$12,569,788	\$12,148,616	\$12,158,051	\$12,309,494	\$12,219,635
Moraine Lakes	\$10,837,952	\$10,992,625	\$12,287,121	\$12,781,038	\$12,781,038	\$12,343,350	\$11,968,579
Northern	\$4,828,120	\$5,213,244	\$5,374,960	\$6,236,435	\$5,173,224	\$5,632,089	\$6,150,723
Southern	\$7,183,445	\$8,067,023	\$8,304,596	\$8,275,938	\$8,601,396	\$8,939,775	\$8,897,399
WKRP	\$8,108,360	\$9,055,744	\$9,480,388	\$10,851,484	\$9,838,028	\$8,809,307	\$8,922,917
WREA	\$4,297,329	\$5,091,900	\$5,640,937	\$5,175,640	\$5,408,435	\$5,744,302	\$5,495,884
<b>Total</b>	<b>\$71,373,898</b>	<b>\$85,204,574</b>	<b>\$91,949,061</b>	<b>\$93,993,566</b>	<b>\$95,152,168</b>	<b>\$96,533,348</b>	<b>\$97,480,274</b>

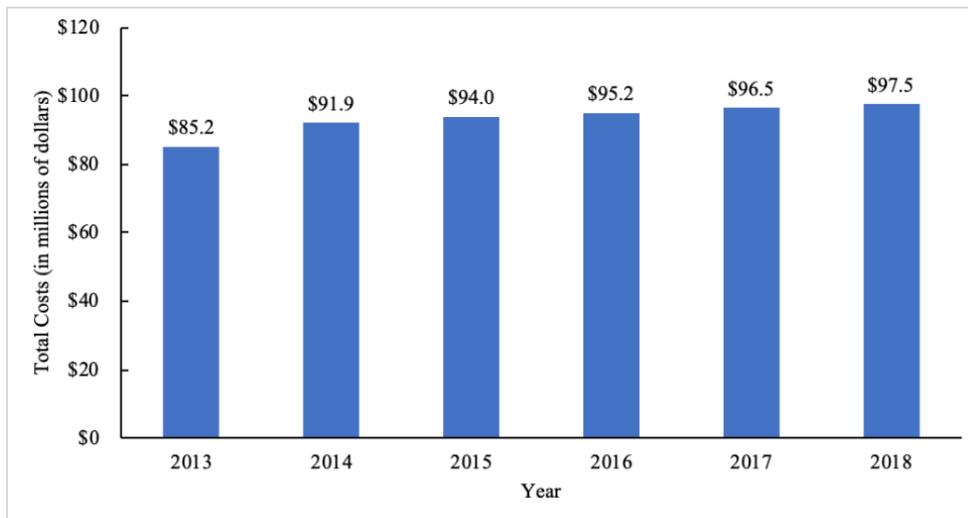
Notes: For Bay Lake consortium, 2012 data were not available.

Sheboygan County was included in Capital Consortium from 2016 to 2018. Previously, Sheboygan County was part of East Central Consortium but no Sheboygan County fiscal data were available for this time period (2012 to 2015).

All numbers rounded to the nearest dollar.

All numbers are nominal, not inflation-adjusted dollars.

Figure 3: Statewide Total Consortia Income Maintenance Program Administration Costs (in dollars), 2013 to 2018



Notes: Sheboygan County is excluded in 2013 to 2015 due to lack of data.

All numbers rounded to the nearest dollar.

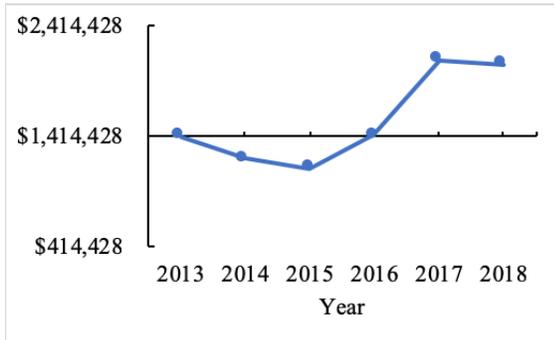
All numbers are nominal, not inflation-adjusted dollars.

## Local Tax Levy Contributions

**Finding Three: Local tax levy contributions were generally higher in 2018 than in 2013, but consortia experienced different trends and significant year-to-year changes throughout the time period.**

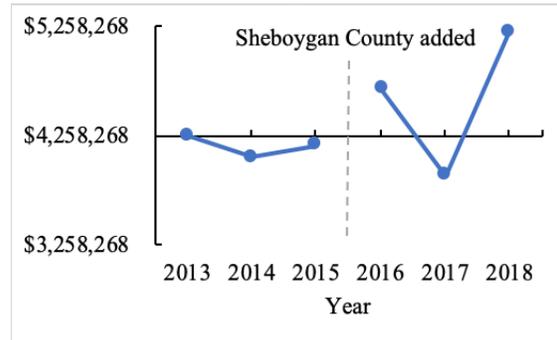
We analyzed trends in local tax levy contributions to IM program administration in nine consortia since 2013 (see Table G1 in Appendix G). We do not present these trends for one consortium (Southern) due to data comparability challenges described in the previous section; we also therefore could not analyze the aggregated statewide total. Figures 4a-4i show trends in each consortium’s local revenues from 2013 to 2018. Each figure is centered on the consortium’s local tax levy contribution value from 2013, and the vertical axis ranges from \$1,000,000 below the 2013 value to \$1,000,000 above the 2013 value. There is high year-to-year variation and no common trend across consortia, but seven of the nine consortia had higher local tax levy contributions in 2018 than in 2013.<sup>37</sup> Additionally, seven of nine consortia reported an increase in local tax levy contributions from 2017 to 2018. However, these results should be interpreted with caution due to data comparability challenges such as different accounting practices for reporting supplemental funding streams. Some of the variation across consortia and time likely reflects these accounting differences, not meaningful differences in local tax levy trends.

*Figure 4a: Local Contributions to Income Maintenance Program Administration Costs (in dollars), 2013 to 2018: Bay Lake Consortium*



Notes: All numbers rounded to the nearest dollar.  
All numbers are nominal, not inflation-adjusted dollars.

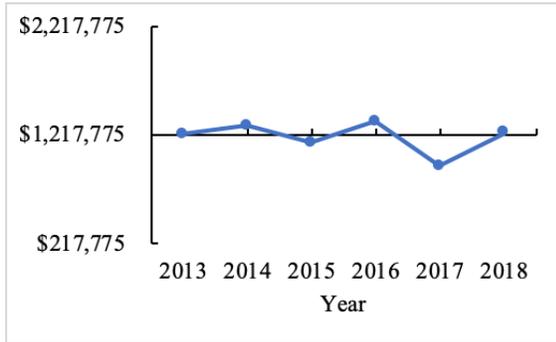
*Figure 4b: Local Contributions to Income Maintenance Program Administration Costs (in dollars), 2013-2018: Capital Consortium*



Notes: All numbers rounded to the nearest dollar.  
All numbers are nominal, not inflation-adjusted dollars.  
Sheboygan County was added to Capital consortium in 2016.

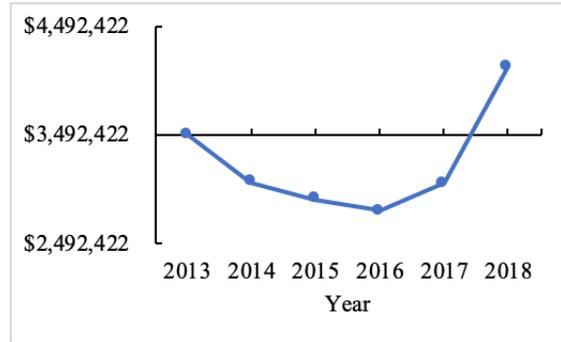
<sup>37</sup> We use nominal numbers in these calculations, but the difference remains when adjusted for inflation.

Figure 4c: Local Contributions to Income Maintenance Program Administration Costs (in dollars), 2013-2018: Central Consortium



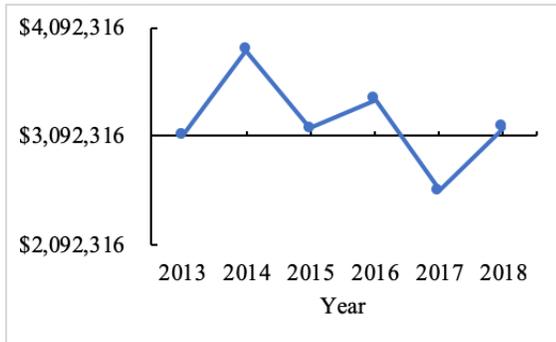
Notes: All numbers rounded to the nearest dollar. All numbers are nominal, not inflation-adjusted dollars.

Figure 4d: Local Contributions to Income Maintenance Program Administration Costs (in dollars), 2013-2018: East Central Consortium



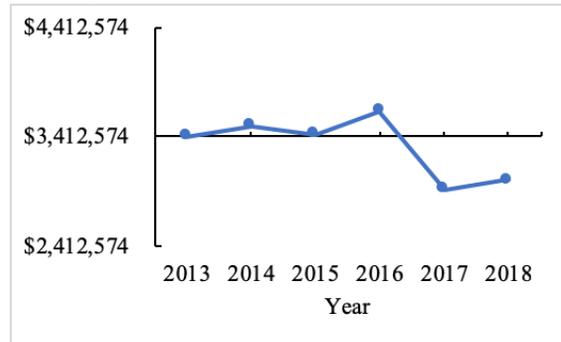
Notes: All numbers rounded to the nearest dollar. All numbers are nominal, not inflation-adjusted dollars. No fiscal data were available for Sheboygan County for the years 2012 to 2015, when it was a consortium member.

Figure 4e: Local Contributions to Income Maintenance Program Administration Costs (in dollars), 2013-2018: Great Rivers Consortium



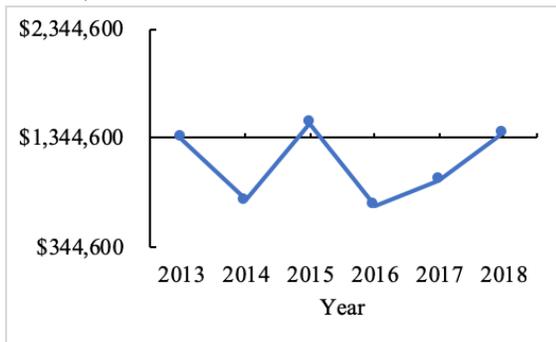
Notes: All numbers rounded to the nearest dollar. All numbers are nominal, not inflation-adjusted dollars.

Figure 4f: Local Contributions to Income Maintenance Program Administration Costs (in dollars), 2013-2018: Moraine Lakes Consortium



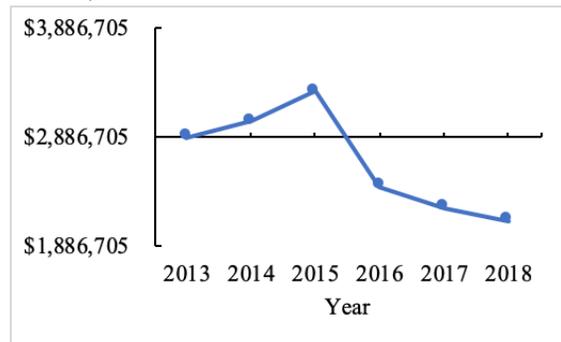
Notes: All numbers rounded to the nearest dollar. All numbers are nominal, not inflation-adjusted dollars.

Figure 4g: Local Contributions to Income Maintenance Program Administration Costs (in dollars), 2013-2018: Northern Consortium



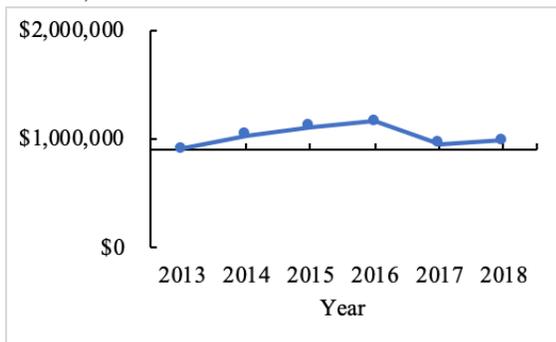
Notes: All numbers rounded to the nearest dollar. All numbers are nominal, not inflation-adjusted dollars.

Figure 4h: Local Contributions to Income Maintenance Program Administration Costs (in dollars), 2013-2018: WKRP Consortium



Notes: All numbers rounded to the nearest dollar. All numbers are nominal, not inflation-adjusted dollars.

*Figure 4i: Local Contributions to Income Maintenance Program Administration Costs (in dollars), 2013-2018: WREA Consortium*



Notes: All numbers rounded to the nearest dollar.  
All numbers are nominal, not inflation-adjusted dollars.

**Finding Four: Consortia contributed an average of 26 percent of total IM program administration costs through local tax levy from 2013 to 2018.**

Because consortia reported receiving funding streams in different years (as explained in the previous section on data comparability challenges), we could not make year-to-year comparisons across consortia. We therefore restricted our analysis to the six-year average percent contributed from 2013 to 2018 in each consortium, which ranges from 20 percent to 29 percent across nine consortia.<sup>38</sup> When calculating the statewide average for this time period, we summed all local contributions statewide and then divided that amount by total revenues from all sources statewide. As with local levy contribution dollar amounts, each consortium experienced different trends and high variation over this time period.

**Challenges in Income Maintenance Program Administration**

**Finding Five: Several challenges have constrained IM program administrative budgets throughout Wisconsin, including increased federal and state service mandates, high staff turnover, limited fiscal capacity, and high labor costs.**

Many consortia reported that service mandates have become significantly more burdensome since 2012, with increasing complexity, higher performance expectations, and monthly tracking of performance measures. For example, some consortia are concerned about having to maintain one office with full-time lobby services in each county. Consortia also struggle to fulfill other service requirements: for example, two consortia mentioned a backlog of overpayment claims as they lack the staffing to investigate claims and recover funds. Investigating overpayment claims that are too old is problematic for the IM customer and the IM worker, as customers may not possess the funds to pay back old overpayments. Consortia were also concerned about the potential for future increases in service obligations, such as drug testing, work requirements, a Medicaid expansion, or the next recession. Such increases would further add to the burden consortia face in meeting service mandates. Consortia report that funding has not risen concurrently with the increasing state and federal performance standards.

<sup>38</sup> Southern consortium is excluded from this portion of the analysis due to data comparability concerns.

Several consortia reported high staff turnover, meaning that they may struggle to meet service mandates. Consortia are less likely to retain overworked staff who must meet service mandates and cover the duties of unfilled positions. Consortia also conduct additional trainings for new employees that are hired to fill vacant positions. While the state is mandated to provide an online basic training for all new IM workers, consortia have supplemented this training with in-person modules to accommodate diverse learning styles. Because consortia are also required to meet high levels of case accuracy, they have an incentive to ensure that staff are thoroughly trained.

Finally, consortia fiscal capacity and labor costs may vary by region. Some consortia noted that a significant portion of their land was nontaxable, which limits the tax base from which they can draw local levy funding. Nontaxable land includes agricultural and forest areas along with land owned by universities. Given this funding situation, they have encountered significant challenges in maintaining services at increased mandates. Additionally, it is difficult to maintain full-time lobby services in mostly rural areas. Consortia that serve mostly rural areas report that they lack the staffing, software, and resources other consortia possess. Consequently, one consortium cited the importance of IM base funding in helping them meet service mandates. At the same time, other IM administrators mentioned that costs of living in urban counties are higher, leading to higher direct costs of salaries and benefits. Thus, while urban and rural counties may face different fiscal-capacity and labor-cost challenges, both feel hampered by these structural factors they cannot control.

#### **Finding Six: Uncertainty of funding streams makes it difficult for consortia to budget.**

A critical issue raised by consortia concerned the uncertainty of the various funding streams that support IM program administration. In recent years, the IM program administration funding model shifted from a single IM base to IM base plus supplemental federal and state funding streams, including enhanced Medicaid, Patient Protection and Affordable Care Act (PPACA) funds, FoodShare Bonus, and Able-Bodied Adults Without Dependents (ABAWD) administration. As mentioned previously, these supplemental funds are unpredictable year-to-year with some being one-time windfalls, sporadic, or delivered with a considerable time lag. It is challenging for IM administrators to budget for such uncertain funding streams and predict exactly how much local tax levy they will need to fund IM activities.

As seen in the fiscal data, consortia vary particularly in how they account for enhanced Medicaid funds, in part because payments are irregular and uncertain. Enhanced Medicaid funds typically arrive late and reimburse a previous year's expenses. For example, consortia received both 2015 and 2016 enhanced Medicaid funds in 2017. Some consortia credit those funds to the year being reimbursed, while others credit it to the year received and spent. Furthermore, some consortia choose to roll over funds, and others do not require counties to reinvest the funds into IM program administration. Consortia also have no guarantee that they will receive enhanced Medicaid funds because as states go through an application process without assured receipt of funds.<sup>39</sup> In sum, the rules and practices around usage and accounting of enhanced Medicaid funds is not uniform or guaranteed across consortia. Despite these planning and budgeting challenges, it is important to note that enhanced Medicaid is a significant source of IM program

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<sup>39</sup> Henry J. Kaiser Family Foundation (2014).

administration revenue. Numerous consortia said that without it, they would struggle to fund the administration of IM programs and would need to increase the local tax levy.

In 2018, the state bundled the IM base, PPACA, and ABAWD administration into a single funding stream. This may address some of the counties' and consortia concerns with the uncertain and difficult-to-budget multi-funding streams. However, if PPACA and ABAWD administration funds continue to vary from year to year, this bundling may be less effective in addressing these concerns. Several consortia said that they would prefer to receive funds earlier and/or receive a set amount so that they can plan more effectively.

## **Review of Findings**

Data comparison issues due to differences in financial reporting presented a significant challenge to our analysis, meaning that it is difficult to compare consortia local levy amounts and the share of total revenues attributable to federal, local, and state funding streams. While consortia contributed an average of 26 percent of total IM program administration costs through local tax levy, these contributions varied greatly between consortia and over time. Consortia also reported challenges stemming from high staff turnover, increased federal and state mandates, high labor costs, and limited fiscal capacity. Most significantly, uncertainty of funding streams makes it difficult for consortia to plan, budget, and accurately predict the level of local levy necessary to administer IM programs.

## **RECOMMENDATIONS**

Our data analysis and discussions with consortia administrators provided the framework for our recommendations. Going forward, our findings indicate that consortia should consider continued and uniform income maintenance (IM) program administration cost data collection, consider collecting detailed data relevant to consortia strategic priorities, and encourage the state to prioritize keeping a single, predictable funding stream.

### **Recommendation One: Continued and uniform IM program administration cost data collection on an annual basis.**

Annual data collection and reporting of consortia data yield many benefits, including helping consortia monitor 1) overall cost trends, 2) how federal and state partners are financially contributing to local efforts, 3) cost impacts of changing state and federal performance mandates, and 4) how administrative costs vary across consortia and counties. One potential approach for implementing continued and uniform IM program administration cost data collection is to use existing tools such as the revised fiscal data spreadsheet (see Appendix D). Through iteration with consortia, we designed this spreadsheet to be as specific and clear as possible to support uniform reporting. This tool could be further refined over repeated use and staff could utilize it to provide more detailed cost breakdowns and consistent accounting across all consortia.

Over the course of this study, financial staff from various counties and consortia interpreted the same spreadsheet instructions quite differently. Many of these variations were addressed through the revised spreadsheet, but future data collection would need to become more prescriptive to address the data

comparability limitations outlined in this report.<sup>40</sup> For example, WCHSA and the consortia would need to reach consensus about whether enhanced Medicaid should be reported at all; if so, should those funds be credited to the year being reimbursed or the year the funds were received; and whether Estate Recovery or other incentive funds should be counted. An annual and more prescriptive tool would limit the challenges experienced during this study regarding local variations in financial reporting systems as well as staff turnover depleting historical knowledge. In particular, consortia that relied on individual county financial departments to prepare all the data struggled more to provide comparable and timely data than other consortia where the county that is the lead fiscal agent for the consortia with the state prepared all the revenue data for the consortia.

One decision consortia should consider making is whether to credit enhanced Medicaid or other funds that arrive with a lag to the year being reimbursed or the year the funds were received and used. Both perspectives have their merit. Crediting federal and state funding to the year being reimbursed may better reflect how well federal and state governments are bearing their fair share of financing IM administration year to year, but it may not reflect how challenging it was for counties to cover the remainder of IM costs. Alternatively, consortia can report funds in the years they were received and used, which may give a better sense of the burden on local government to finance IM administration in the year funding was received. However, this may not accurately reflect what share of costs federal and state governments are covering on a year-to-year basis. Both approaches have strengths and weaknesses.

One major advantage of WCHSA conducting annual data collection is that WCHSA would have greater control over the presentation of results. The disadvantage is that this approach would increase burdens on county, consortia, and WCHSA staff. However, WCHSA may be able to partner with the La Follette School of Public Affairs, the Institute for Research on Poverty at UW–Madison, or other academic institutions to accomplish a large portion of the work.

Minnesota’s statewide human service cost report data provides another example of a potential approach to data collection.<sup>41</sup> The state Department of Human Services records centralized state expenditures, county-purchased services, county personnel costs, and county non-personnel costs. Because each county uses a uniform quarterly expense report, cost reporting is comparable across all counties.<sup>42</sup> In addition, the State of Minnesota releases an annual county human service cost report, which includes cost and revenue tables for all programs. WCHSA could advocate for the Wisconsin Department of Health Services to be required to produce this annual report. This approach reduces the production burden for WCHSA but reduces consortia control of the presentation of results.

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<sup>40</sup> Consortia, working through WCHSA, may want to establish more standardized financial accounting practices for all purposes, not just the annual collection of standard fiscal data for the purposes of comparing across the consortia.

<sup>41</sup> Minnesota Department of Human Services (2017). “Minnesota County Human Service Report for Calendar Year 2016.” Retrieved from <https://edocs.dhs.state.mn.us/lfserver/Public/DHS-4179N-ENG>

<sup>42</sup> Minnesota Department of Human Services (n.d.). Minnesota County Human Service Cost Report.

## **Recommendation Two: Data collection in greater detail to support key consortia priorities.**

The long-term goal of a refined data collection effort is to ensure that consortia can fulfill their IM administration duties to the best of their ability. Consequently, consortia would benefit from identifying key priorities for future IM financing and administration to shape data collection efforts and focus on areas of greatest need.

For example, there are potential benefits to collecting data on a more granular level in the future. WCHSA could isolate cost categories to help identify cost drivers across consortia and connect fiscal data with operational practices. For example, how do onboarding processes affect staff turnover, and how does staff turnover affect program costs? What are the costs of enacted and proposed federal and state mandates such as drug testing or expanded work requirements? In addition, county-level information could be collected for numerous comparison purposes: (1) to explore structural differences across counties that could impact IM program administration costs, including rural/urban designations; and (2) to explore the difference in IM program administration costs between consortia-administered and county-administered IM programs.

## **Recommendation Three: WCHSA and the consortia should encourage the state to prioritize keeping a single, predictable funding stream.**

Many consortia reported that one-time funding streams made budgeting and planning difficult. These funding streams were often uncertain, so consortia varied in whether they assumed similar funding would be received in the next year. This made explaining IM financing to key stakeholders difficult (e.g., county boards, state policymakers). In addition, when funds were received, they were often received near the end of the fiscal year, which limits the ability of consortia to make strategic decisions about how to invest that funding in IM services. In 2018, the Department of Health Services bundled IM base and a couple of supplemental funding streams together, a practice that should be evaluated and encouraged in future years.

## **CONCLUSION**

Income maintenance (IM) programs are critical to low-income and high-need individuals and families throughout Wisconsin. Consequently, it is important that these programs are administered efficiently and effectively so that Wisconsinites receive the benefits they need in a timely manner. Wisconsin IM operations leads and financial managers face the challenge of administering programs given uncertain revenue streams; a shared fiscal and administrative model of state, local, and federal partners; and increasing service mandates.

After implementing two rounds of iterative fiscal data collection and interviews, differences in financial reporting presented a significant challenge to our analysis and constrained the feasibility of comparing and contrasting consortia. In this study, we find that consortia contributed an average of 26 percent of total IM program administration costs through local tax levy, with wide variation between consortia and over time. Consortia also reported challenges stemming from high staff turnover, increased federal and state mandates, high labor costs, and limited fiscal capacity. Additionally, the uncertainty of federal and state funding streams makes it difficult for consortia to plan, budget, and predict how much local levy is needed to administer IM programs.

By developing uniform data collection methods, collecting data in greater detail on a regular basis, and prioritizing a single, predictable funding stream, WCHSA and the consortia can increase data comparability and reliability. To improve data collection efforts going forward, WCHSA could consider building on the fiscal data tool we developed to complete this study. We believe that the recommendations outlined in this report will help WCHSA enhance its critical efforts to serve vulnerable populations.

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## APPENDIX A: FISCAL DATA COLLECTION INSTRUMENT

### Instructions

Using the expenditure worksheets, please report expenditures on IM programs, IM fraud, child care programs, and child care fraud in 2018 and 2017 for the following categories:

- Cost pool/indirect/federal indirect rate
- Contracted services
- AMSO (Agency Management Support and Overhead)
- Direct charges (include salary, benefits, and other direct charges, along with the number of FTEs)

See the definition column for more detailed descriptions of each category. We have also included narrative space to explain which expenditures you are including in which categories. Please describe your expenditures in these spaces, as this will help us understand the data and account for differences in reporting across consortia.

Using the revenue worksheet, please report revenues utilized to fund administration of IM programs, IM fraud, child care programs, and child care fraud in 2012-2018 from the following sources used to administer each program:

- Federal
- State General Purpose Revenue
- Local tax levy

See the definition column for more detailed descriptions of each category. We have also included narrative space in the revenues sheet for you to provide any information you think would be helpful in understanding revenue trends.

Please fill in the attached worksheets to the best of your ability and return it to Patrick Landers ([palanders@wisc.edu](mailto:palanders@wisc.edu)) by Friday, February 22.

**Expenditures Per Year (Separate Sheets for 2017 and 2018 Expenditures)**

<b>Category</b>	<b>IM</b>	<b>IM Fraud</b>	<b>Child Care</b>	<b>Child Care Fraud</b>
<u>Total - All Expenditures</u>	\$ -	\$ -	\$ -	\$ -
<u>Cost pool/Indirect/federal indirect rate</u>	\$ -	\$ -	\$ -	\$ -
Narrative 1	...	...	...	...
<u>Contracted services</u>	\$ -	\$ -	\$ -	\$ -
Narrative 2	...	...	...	...
<u>AMSO</u>	\$ -	\$ -	\$ -	\$ -
Narrative 3	...	...	...	...
<u>Total - Direct charges</u>	\$ -	\$ -	\$ -	\$ -
Salary	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -
# of FTEs	0.0	0.0	0.0	0.0
Other	\$ -	\$ -	\$ -	\$ -
Narrative 4	...	...	...	...

**Definitions**

**Total - All Expenditures**: Includes all costs allocated to a program. Should match the calculated sum (see below) of the following cost buckets 1) cost pool/indirect; 2) Contracted services; 3) AMSO; and 4) Total direct charges - if there is a discrepancy, please investigate.

**Cost pool/Indirect/federal indirect rate:** All costs included in your cost pool/allocated to your department from county-wide cost allocation plans

**Narrative 1, 3, and 4:** Please briefly list the major costs captured by this line item. In addition, note any factors you think it would be helpful for us know about these costs (e.g., if and why a year's total is atypically high or low for temporary reasons, such as staff turnover or a one-time expense, relative to your consortia's normal annual costs).

**Contracted services:** Includes any contractual costs that are not included in cost pool/indirect, AMSO, or direct charges.

**Narrative 2:** Please briefly list what services are contracted. In addition, note any other factors you think we should know about these costs.

**AMSO:** Agency Management Support and Overhead

**Total - Direct Charges:** Include all direct charges (should match calculated sum of Salary, Benefits, and Other).

**Salary:** Include the salary costs of any personnel who are directly charged to a program.

**Benefits:** Include all fringe benefit costs of any personnel who are directly charged to a program.

**# FTEs:** Include FTEs direct charged to a program. Do not include FTEs included in other buckets (e.g., AMSO).

**Other:** Include any other costs that are direct charged.

**Several key questions to keep in mind when filling out the expenditure table above**

What are your ongoing facility costs (e.g., leases, utilities, maintenance), and where are those accounted for in the table above? If building space is owned, please indicate this. Please include these types of details in the appropriate narrative fields.

Does your consortia share staff and infrastructure with other county functions (e.g., HR, buildings, etc.)? If so, account for the share of these shared costs the IM and other programs utilize in the appropriate section of the table and include details in the appropriate narrative fields.

Does your consortia have to consider capital budgeting expenses (e.g., purchasing buildings)? If so, are they accounted for in the expenditure buckets above? If accounted for above, please note this in the appropriate narrative fields. If capital expenditures are something you think about but budget for separately (not accounted for above), please highlight those capital expenditures in the special narrative field below.

(optional) Capital budgeting narrative field  ...

**Calculated sums (for identifying any discrepancies between manual and calculated totals)**

Calculated total - all expenditures	\$	-	\$	-	\$	-	\$	-
Calculated total - direct charges	\$	-	\$	-	\$	-	\$	-

**Revenues (2012 to 2018)**

<b>IM Revenues</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State General Purpose Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>						

<b>IM Fraud Revenues</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State General Purpose Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>						

<b>Child Care Revenues</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State General Purpose Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>						

<b>Child Care Fraud Revenues</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State General Purpose Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Narrative (please include any key details that you think it would be helpful to know about revenue sources or years - e.g., your consortia received higher federal amounts in 2012 to 2014 because of Affordable Care Act dollars):

**Revenue Definitions:**

Federal: Total funds from all federal sources utilized in administering the program in that year. This is broken out separately for each program.

State General Purpose Revenue: Total funds from the state general purpose revenue utilized in administering the program in that year. This is broken out separately for each program.

Local levy: Total funds from the local tax levy utilized to administer the program in that year. This is broken out separately for each program.

Total: Total funds across all three funding sources used to administer a specific program in a particular year. This figure should match the sum of the three funding sources and the total expenditures from that year, which can be verified for 2017 and 2018.

## APPENDIX B: FISCAL DATA VALIDATION PROCEDURES

To ensure data comparability among consortia, we established a series of fiscal data validation procedures. These procedures helped us identify common discrepancies in the fiscal data provided in the first request, including missing revenue sources or expenditures, omitted county data, and improper summation of totals.<sup>43</sup>

Fiscal data verification process:

1. Compared consortia-reported revenues to expenditures in 2017 and 2018, with the acknowledgment that 2018 financial reports were not finalized in the original data submission.
2. Reviewed the narrative sections of the revenue and expenditure tracking spreadsheets for each consortium and noted cost categories that warranted additional clarification and/or elaboration.
3. After receiving all consortia fiscal data, reviewed the types of revenues consortia received during the study period, how consortia categorized common costs and revenues, and whether any cost components remained unspecified or excluded.
4. From this information on how consortia reported their fiscal data, the IM study team designed a semi-structured interview protocol to clarify questions about individual consortia fiscal data, inquire about the data collection process at the consortia-level, and collect detailed information about consortia financial operations and interviewee perceptions about funding trends.
5. Conducted telephone interviews with each of the consortia operation leads or financial managers in March 2019.
6. Adjusted semi-structured interview protocol as needed to clarify wording of questions following first three interviews, keeping the content of the questions comparable.
7. Utilized interview information to add details to cost categories of individual consortia submissions, assess the comparability of data across consortia, and identify barriers that impede future analysis.

Following the initial fiscal data request and subsequent validation and qualitative data collection, we determined that the initial fiscal data was not sufficiently comparable to warrant in-depth analyses. Thus, WCHSA and the IM study team elected to re-collect fiscal data related to IM program administration. See the Data Collection section of this report for additional details.

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<sup>43</sup> The initial data request was submitted before end-of-year financial figures were submitted to the Wisconsin Department of Health Services on 3/25/19. Thus, the expenditures and revenues reported for 2018 in the initial fiscal data request would not match official year-end figures as reported by the state.

## **APPENDIX C: INTERVIEW PROTOCOL**

### Questions about the Fiscal Data

1. Are all counties' revenues and expenditures for all years included in these data? If not, what are the exceptions?
2. How were the data gathered?
  - a. Does the consortium have one integrated consortium-wide financial department? Or does each county have its own financial department?
  - b. Who collected/reported the information for this study?
  - c. Since the introduction of consortium in 2012, have there been any major changes to your financial reporting and documentation processes?
3. Did you include Enhanced Medicaid, PPACA (Affordable Care Act), FoodShare Bonus, ABAWD/FSET administration funds in your revenue/expenditure calculations? If so, are they reported under federal or state?
  - a. (Make sure to clarify that they included FSET/ABAWD administration but excluded FSET/ABAWD direct services) "Just to verify, any FSET/ABAWD costs included were for FSET/ABAWD administration and not direct services"
4. Just to verify, your IM expenditures/revenues include these programs: FoodShare, including ABAWD operations; Medicaid; and Caretaker supplements; with Child Care reported separately. Is that correct?
5. [Clarifying questions based on the data the consortium provided, such as clarifying a specific narrative comment they made]

### Questions about Trends/Observations

1. How long have you been working for this consortium in this role? How long have you been working on county or consortium administration?
2. [If they have pre-2012/consortium experience] Do you recall any shifts in revenues and expenditures, particularly local levy contributions, with the introduction of the consortia model in 2012?
  - a. Do you think it would be useful for WCHSA to collect pre-2012 data for comparison?
3. [All consortia members] What trends in revenues and expenditures have you noticed over time?
  - a. What is your explanation or reaction to those trends?
4. Now getting more specific, what is your perception of the local tax levy funding trend since 2012? Do you believe the share of the local tax levy has remained stable, increased, decreased, or otherwise fluctuated over time?
  - a. [Report observed trends to consortium] What is your reaction to these trends? What are possible explanations for this trend
5. How do you perceive the funding situation for IM programs, including local levy funding? For example, is it challenging?

### Opportunity for the Consortia to ask questions or share observations

1. Do you have any questions for us or is there anything else we should know?

**APPENDIX D: REVISED FISCAL DATA COLLECTION INSTRUMENT**

**Expenditures Per Year (Separate Sheets for 2017 and 2018 Expenditures)**

*The overwhelming majority of consortia have completed these fields in sufficient detail and won't have to make changes. However, all will need to confirm that they are reporting actual direct FTEs. This follow-up also is an opportunity for consortia to report updated 2018 data now that more complete data is available.*

*We expect the total expenditures line (row 3) to match the sum of its four parts (indirect, contracted, AMSO, direct) – see row 24 for a check on this. We also expect each year's total expenditures to match that year's total revenues (see final spreadsheet tab), or for the difference to be small and reasonably explained (e.g., "The difference is about \$3k, and it's probably due to some unresolved accounting discrepancies.")*

Category		IM	Definition
<u>Total - All Expenditures</u>		\$ -	Includes all costs allocated to a program. Should match the calculated sum (see below) of the following cost buckets 1) indirect; 2) Contracted services; 3) AMSO; and 4) Total direct charges – if there is a discrepancy, please investigate
<u>Indirect/federal indirect rate</u>		\$ -	Includes all indirect costs allocated to your department from County-wide cost allocation plans
	Narrative	...	Please briefly list the major costs captured by this line item. In addition, note any factors you think it would be helpful for us know about these costs (e.g., if and why a year's total is atypically high or low for temporary reasons, such as staff turnover or a one-time expense, relative to your consortia's normal annual costs)
<u>Contracted services</u>		\$ -	Includes any contractual costs that are not included in indirect, AMSO, or direct charges
	Narrative	...	Please briefly list what services are contracted. In addition, note any other factors you think we should know about these costs.
<u>AMSO</u>		\$ -	Agency Management Support and Overhead
	Narrative	...	Please briefly list the major costs captured by this line item. In addition, note any factors you think it would be helpful for us know about these costs (e.g., if and why a year's total is atypically high or low for temporary reasons, such as staff turnover or a one-time expense, relative to your consortia's normal annual costs)

<u>Total - Direct charges</u>		\$ -	Include all direct charges (should match calculated sum of Salary, Benefits, and Other).				
	Salary	\$ -	Include the salary costs of any personnel who are directly charged to a program.				
	Benefits	\$ -	Include all fringe benefit costs of any personnel who are directly charged to a program.				
	<b># of ACTUAL FTEs</b>	0.0	Include actual FTEs direct charged to a program. Do not include FTEs included in other buckets (e.g., AMSO).				
	Other	\$ -	Include any other costs that are direct charged.				
	Narrative	...	Please briefly list the major costs captured by "Other" direct charges. In addition, note any factors you think we should know about these costs (e.g., if and why a year's total is atypically high or low for temporary reasons, such as staff turnover or a one-time expense, relative to your consortia's normal annual costs)				
<b>Several key questions to keep in mind when filling out the table above</b>							
		What are your ongoing facility costs (e.g., leases, utilities, maintenance), and where are those accounted for in the table above? If building space is owned, please indicate this. Please include these types of details in the appropriate narrative fields.					
		Does your consortia/county share staff and infrastructure with other county functions (e.g., HR, buildings, etc.)? If so, account for the share of these shared costs the IM and other programs utilize in the appropriate section of the table and include details in the appropriate narrative fields.					
		Does your consortia have to consider capital budgeting expenses (e.g., purchasing buildings)? If so, are they accounted for in the expenditure buckets above? If accounted for above, please note this in the appropriate narrative fields. If capital expenditures are something you think about but budget for separately (not accounted for above), please highlight those capital expenditures in the special narrative field below.					
(optional) Capital budgeting narrative field		...					

<b>Calculated sums (for identifying any discrepancies between manual and calculated totals)</b>							
	Calculated total - all expenditures	\$ -					
	Calculated total - direct charges	\$ -					

**Revenues (2012-2018)**

*We are collecting only revised IM revenues at this time (not IM Fraud, Child Care, or CC Fraud). Key points:*

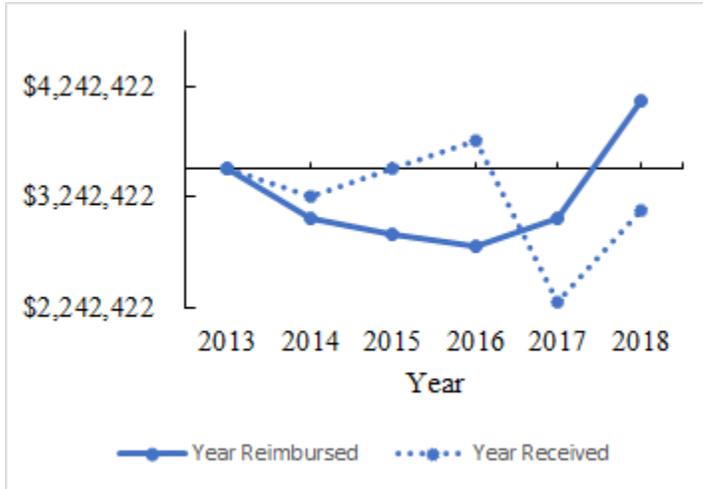
- *The lines indicate where various funding streams must be included (even if you can't break out the exact amounts – see note below). For example, any Enhanced Medicaid must be reported, and it must be reported as part of the federal total. FoodShare Bonus funding must be reported, and it must be split between the federal and state sources.*
- *If it's difficult to break out the exact amount of some funding components we've specified (e.g., FoodShare Bonus), that is fine – just put an X confirming that it's included in the total for that source type (e.g., federal) for that year. In all but one case, the amount is of modest interest to us – we are more concerned about confirming that you're including it. HOWEVER, please list the exact Enhanced Medicaid amounts, even if they were not reinvested in IM – we want to have the flexibility to include or exclude those funds as necessary. You can note whether those revenues were reinvested or not in the narrative field.*
- *Note that the federal and state totals are NOT just the sum of the components we explicitly break (e.g., FoodShare Bonus). For example, the state total is going to include the three broken out components, plus IM base, state portion of Estate Recovery, and any other state revenues.*
- *Note that the recent RMS windfall should NOT be reflected within the federal total (or anywhere on this spreadsheet).*
- *We understand that many counties/consortia think of the local levy contribution as covering any gaps that federal and state funding do not cover. If you are adding or removing federal and state funding per our instructions (e.g., including Enhanced Medicaid) relative to your standard practice, remember to adjust your local revenue contributions accordingly so that the total revenue from all sources (federal, state, + local) for that year is unchanged (and, for 2017 and 2018, matches total expenditures).*

<b>IM Revenues</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Total Federal (Do not include RMS; otherwise, ALL types, including BUT NOT LIMITED to federal matching dollars, Estate Recovery, and the specific sources broken out below)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Enhanced Medicaid (this number must be reported, even if it was not reinvested in IM – see Narrative field below)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PPACA/Affordable Care Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ABAWD (administration only)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FoodShare Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total State General Purpose Revenues (ALL types, including but NOT LIMITED to IM base, Estate Recovery, and the specific sources broken out below)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PPACA/Affordable Care Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ABAWD (administration only)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FoodShare Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total local levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total: All Sources (Federal + State + Local)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<p><b>Enhanced Medicaid Narrative:</b> Please describe in as much detail as possible how Enhanced Medicaid funds are budgeted. For example, is there a consortium-wide policy, or is the decision left up to counties? <b>Is it reinvested in IM or invested elsewhere?</b> (NOTE: regardless, Enhanced Medicaid must be listed as federal revenues above!)</p> <p>How is it budgeted to specific years – for example, is it allocated toward the year that generated the funds, the year it was received, or the year(s) it was spent (through the use of rolling funds over)?</p>	<i>insert county/consortia comments here...</i>						

**APPENDIX E: DIFFERENCES IN FINANCIAL REPORTING AFFECT DATA COMPARABILITY**

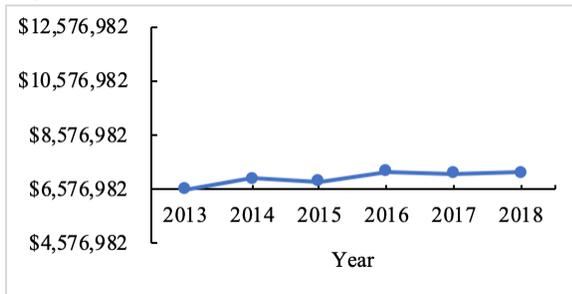
*Figure E1: East Central consortium local tax levy contributions (in dollars) under different enhanced Medicaid funding reporting practices, 2013 to 2018*



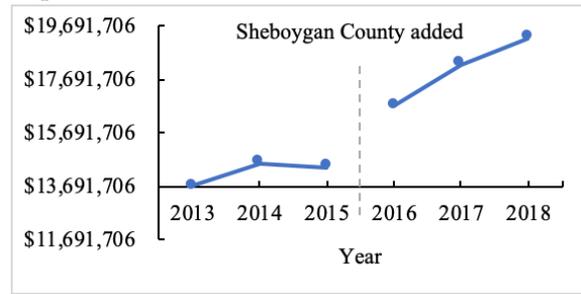
## APPENDIX F: TOTAL INCOME MAINTENANCE PROGRAM ADMINISTRATION COSTS BY CONSORTIUM

Figures F1a-F1j show the total income maintenance program administration costs in each consortium per year from 2013 to 2018 (as reported in Table 5 in the main report). Each graph is “centered” on the consortium’s total costs in 2013, with the vertical axis ranging from \$2,000,000 less than this value to \$6,000,000 greater than this value. Notes for all figures are included below.

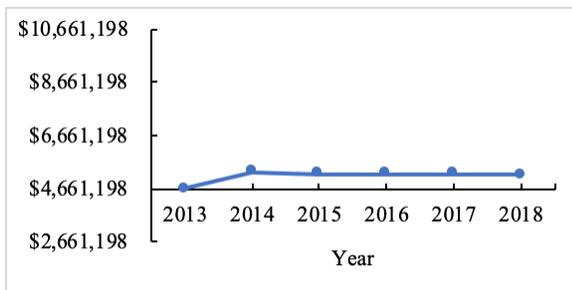
*Figure F1a: Income Maintenance Program Administration Costs (in dollars), 2013-2018: Bay Lake Consortium*



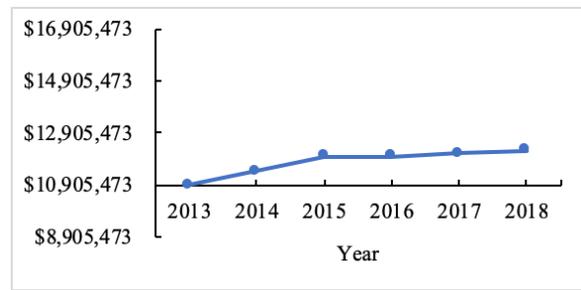
*Figure F1b: Income Maintenance Program Administration Costs (in dollars), 2013-2018: Capital Consortium*



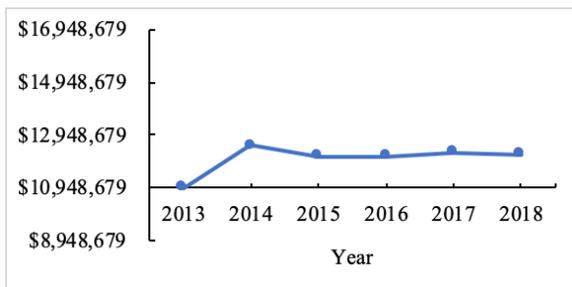
*Figure F1c: Income Maintenance Program Administration Costs (in dollars), 2013-2018: Central Consortium*



*Figure F1d: Income Maintenance Program Administration Costs (in dollars), 2013-2018: East Central Consortium*



*Figure F1e: Income Maintenance Program Administration Costs (in dollars), 2013-2018: Great Rivers Consortium*



*Figure F1f: Income Maintenance Program Administration Costs (in dollars), 2013-2018: Moraine Lakes Consortium*

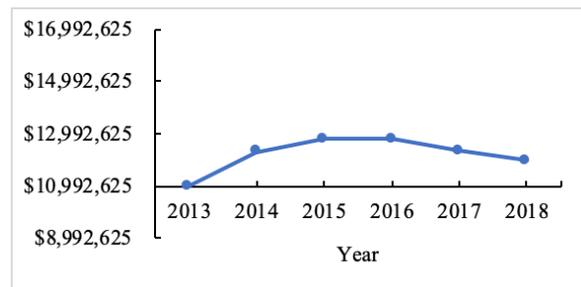


Figure F1g: Income Maintenance Program Administration Costs (in dollars), 2013-2018: Northern Consortium

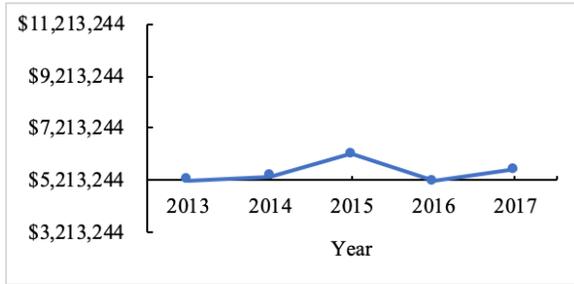


Figure F1h: Income Maintenance Program Administration Costs (in dollars), 2013-2018: Southern Consortium

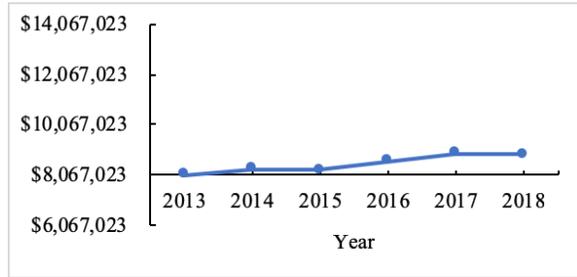


Figure F1i: Income Maintenance Program Administration Costs (in dollars), 2013-2018: WKRP Consortium

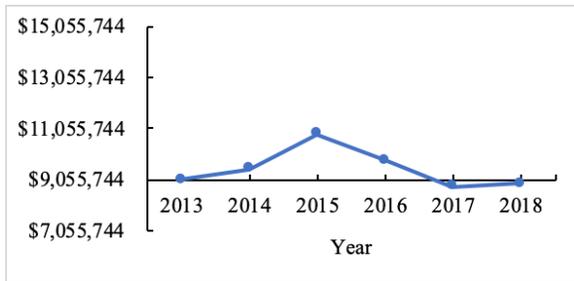
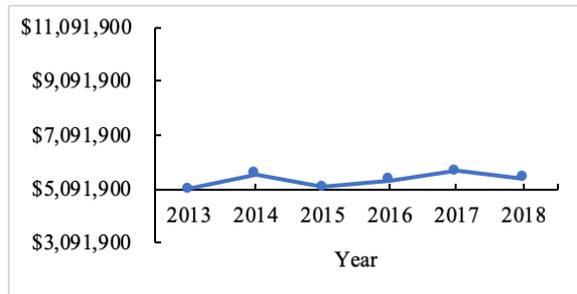


Figure F1j: Income Maintenance Program Administration Costs (in dollars), 2013-2018: WREA Consortium



Notes:

Sheboygan County was included in Capital Consortium from 2016 to 2018. Previously, Sheboygan County was part of East Central Consortium but no Sheboygan County fiscal data were available for this time period (2012 to 2015).

All numbers rounded to the nearest dollar.

All numbers are nominal, not inflation-adjusted dollars.

## APPENDIX G: LOCAL TAX LEVY CONTRIBUTIONS

*Table G1: Local Revenues Directed Toward Income Maintenance Program Administration Costs Per Consortium (in dollars)*

	2012	2013	2014	2015	2016	2017	2018
Bay Lake		\$1,414,428	\$1,212,883	\$1,126,542	\$1,416,649	\$2,105,978	\$2,066,490
Capital	\$3,778,345	\$4,258,268	\$4,058,977	\$4,168,126	\$4,700,893	\$3,888,938	\$5,210,244
Central	\$1,269,415	\$1,217,775	\$1,297,351	\$1,138,559	\$1,341,346	\$925,061	\$1,232,424
East Central	\$3,677,480	\$3,492,422	\$3,053,645	\$2,895,791	\$2,787,490	\$3,044,986	\$4,116,406
Great Rivers	\$3,217,667	\$3,092,316	\$3,885,492	\$3,160,606	\$3,431,720	\$2,591,691	\$3,175,822
Moraine Lakes	\$3,407,374	\$3,412,574	\$3,509,709	\$3,429,318	\$3,646,949	\$2,934,235	\$3,013,694
Northern	\$1,467,071	\$1,344,600	\$772,760	\$1,485,904	\$724,385	\$958,717	\$1,395,657
Southern							
WKRP	\$ 2,780,738	\$ 2,886,705	\$ 3,026,785	\$ 3,307,309	\$ 2,429,854	\$ 2,239,299	\$ 2,118,505
WREA	\$1,199,750	\$902,353	\$1,029,804	\$1,108,480	\$1,154,041	\$955,361	\$986,521

Notes: For Bay Lake consortium, 2012 data were not available.

For Southern consortium, local revenue data were not reported due to data inconsistencies.

Sheboygan County data were not available for 2012 to 2015 (before Sheboygan County became part of Capital Consortium).

All numbers rounded to the nearest dollar.

All numbers are nominal, not inflation-adjusted dollars.