

PUB- 320  
Budget Paper  
Dr. Kovari  
December 1, 2023  
Laura Rice

The La Crosse County Human Services Department provides support for over 120,000 residents each year offering a wide range of programs. This department encompasses the county's Economic Support, Family and Children's Services, Integrated Support and Recovery, Justice Support Services, and ARDC and Aging. Whether citizens of La Crosse require enhanced pandemic-related economic support or shelter from homelessness on below-freezing nights, the community depends on the Human Services Department.

The Integrated Support Recovery Services (IRIS) is a program housed in the Human Services Department that focuses on outpatient clinic programs, comprehensive community therapeutics, and drug therapy services. The goal of this program is to reduce harm, prevent drug-related deaths, and provide informed care to necessary community members. The La Crosse County Human Services Department also focuses on providing under-privileged citizens with BadgerCare, Medicaid, Foodshare, and Child Care Assistance through the Economic Support Program. They currently offer support services to over 24,000 community members in La Crosse County.<sup>1</sup>

The Justice Support Service aids in integrating discharged citizens back into the community through OWI and Drug Treatment Courts. They specifically work with youth and young adult community members and average a graduation rate of 90% from their treatment programs. The Family and Children's Services provides support for foster care children and underprivileged families. They also respond to reports of child abuse and offer immediate

---

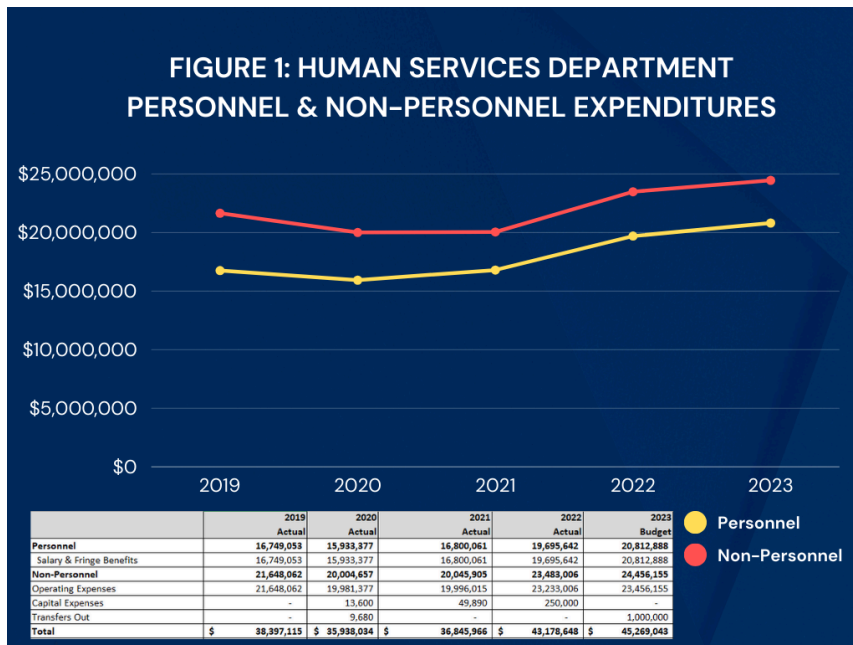
<sup>1</sup> *Annual report / La Crosse County Human Services Department, Special Collections.* (1997-2022.). La Crosse County Human Services Department.

assistance in re-homing children. In 2023 they served on average 106 children in La Crosse County.<sup>2</sup> Lastly, the Human Services Department includes the Aging and Disability Resource Center. This department runs nutrition, caregiver support, and other programs to help the community stay independent and healthy. These programs work within a yearly budget to be able to provide vital services for La Crosse County.

To create an effective budget for the next fiscal year, we must analyze the Human Services Department’s expenditures from previous years. When looking at the past five years of budget data, we can note that the department’s expenditures have grown from \$38,397,115 in the 2019 fiscal year to an estimated \$45,269,043 in the 2023 fiscal year.<sup>3</sup> The 4.5% increase in expenditures over the last five years indicates a surge in both personnel and non-personnel spending. (See Figure 1) However, it lacks sufficient information to predict the trajectory of

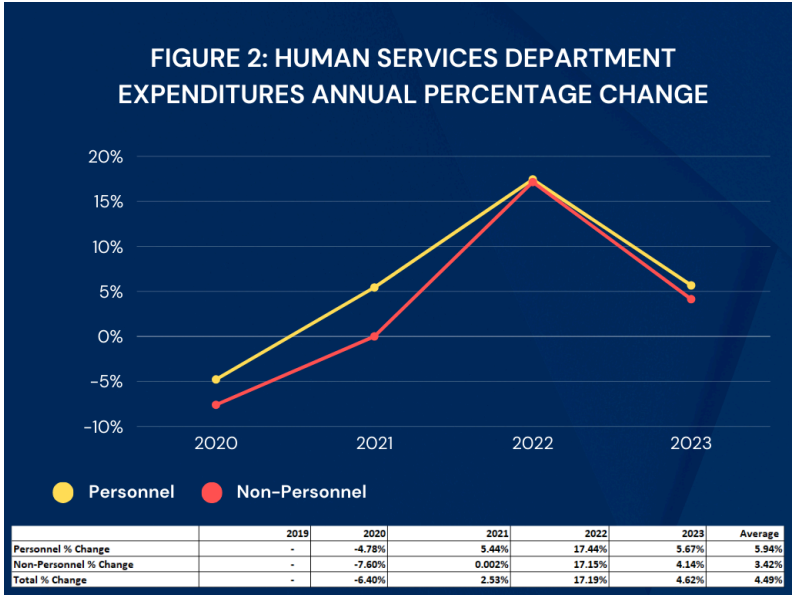
expenditures in the upcoming fiscal year.

To examine and comprehend overarching trends from year to year, a useful approach is to assess the percentage change. Figure 2 illustrates the analysis of key budget expenditure categories, including personnel and



<sup>2</sup> Annual report / La Crosse County Human Services Department, Special Collections. (1997-2022.). La Crosse County Human Services Department.

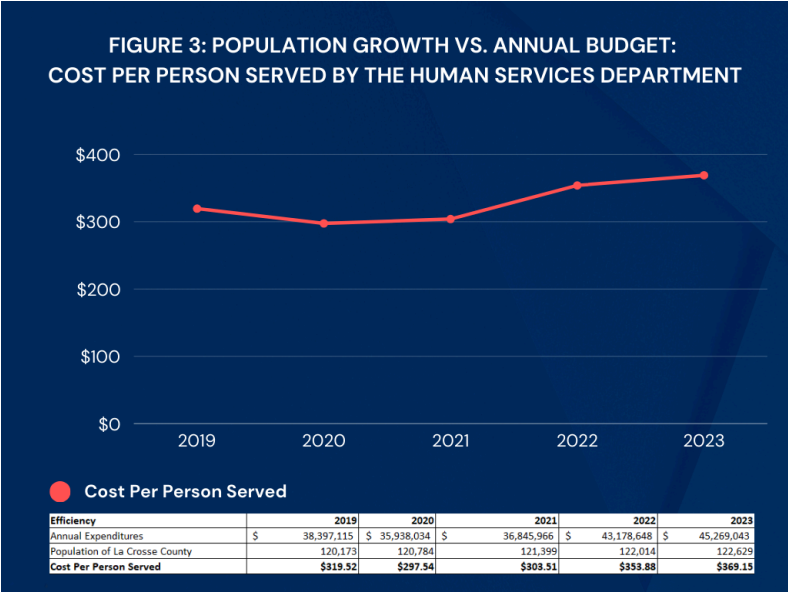
<sup>3</sup>2019-2022 Actual Budget Data comes from the La Crosse County Annual Budget Summary. 2023 Proposed Budget Data comes from the Impact Report for The La Crosse County Human Services Department and Meeting Notes.



non-personnel, using percentage change. When analyzing this figure, several notable features come to the forefront. Initially, both personnel and non-personnel expenditures experienced negative growth in FY2020, likely influenced by the global coronavirus pandemic. This

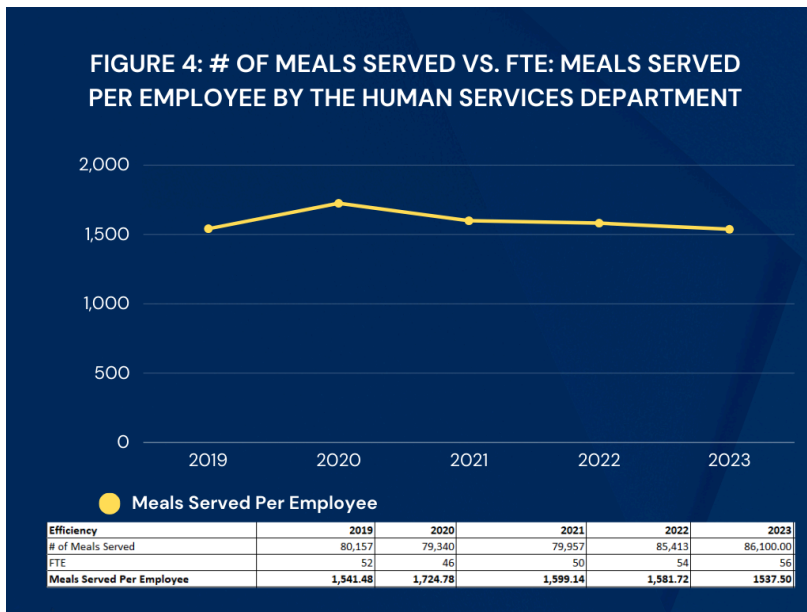
downturn may be attributed to potential funding cuts faced by the county. A greater proportion of the cuts appears to have been applied to non-personnel expenses compared to personnel costs. Expenditures in both fields continued to have a positive growth rate in FY2021 and hit a peak in FY2022 at a 17.2% average annual growth. Following FY2023, there is a notable decline in growth, averaging 4.6%. This trend may be associated with the county's efforts to regain balance after the substantial cuts and subsequent rehiring necessitated by the pandemic.

Efficiency of The Human Services Department can also be measured by comparing the inputs and outputs. Figure 3 tracks the cost per person served by looking at the population growth and the yearly



annual budget. Examining Figure 3, it is evident that the cost per person served in FY2019 exceeds that of FY2020 and FY2021 until experiencing a rise again in FY2022 and FY2023. Specifically, there is a significant 16.6% increase in FY2022, compared to a mere 2% rise in FY2021. This rise in the cost per person served may be attributed to factors such as heightened living expenses, overall inflation, or an increase in the prices of goods and services. These elements lead to elevated expenditures, and if the budget fails to align with the rate of inflation, it can impact the cost per person served.

Another way efficiency is measured is by calculating the number of meals served divided by the number of full-time equivalents (FTE). The Human Services Department of La Crosse County records how many meals they serve to aging, disabled, and homeless individuals each year. When looking at the meal count in Figure 4; the number of meals served has increased from 80,157 in FY2019 to 86,100 (estimated) in FY2023.<sup>4</sup> This alone does not indicate the efficiency of the Human Services Department’s services. By taking the number of meals served divided by



the current number of FTEs, we can see how many meals were served per employee. In FY2020, the efficiency of the organization peaked at 1,724 meals per employee. FY2020 experienced a 12% positive growth rate from FY2019 in efficiency. After FY2020 efficiency declined on

<sup>4</sup> *La Crosse County Meeting Documents*. (2019-2023). Apps.lacrossecounty.org. Retrieved December 3, 2023, from <https://apps.lacrossecounty.org/countymeetingdocuments/>

average 3.7% each year until FY2023. Looking at the meals served per employee in Figure 4; the overall efficiency of The Human Services Department has decreased from FY2020 to FY2023.

An increase in meals served from FY2020 to FY2023 is observed as well as an increase in FTE. One reason the efficiency is not also increasing could be due to changes in the department's internal processes, policies, or procedures. This would affect the overall efficiency of meal service. These changes could be organizational restructuring, altered workflows, or shifts in service delivery models. Another reason the efficiency has decreased since FY2020 could be the layoff of staff, likely due to the pandemic. The consequence of laying off employees could lead to increased workloads per employee and turnover. So although efficiency was higher in FY2020 when there were fewer FTEs, the work culture may have been negative.

In the next section, attention will be directed towards formulating the 2024 budget proposal. The overall budget allocation for FY2024 is set at \$47,512,448, reflecting a 6.8% increase compared to the previous fiscal year. Specifically addressing personnel costs, the allocation for salary and fringe benefits will experience an increase from \$20,812,888 in FY2023 to \$21,512,488 in FY2024.<sup>5</sup> This adjustment accommodates a 3.2% increase, aligning with the average annual inflation rate. It is important to note that this increase is intended to mitigate the impact of rising living costs, thereby fostering financial stability among employees.

The proposed budget for FY2024 does not incorporate additional personnel hiring. A deliberate decision has been made to refrain from expanding the workforce during this fiscal period. This strategic choice is grounded in the recognition that, despite the rise in personnel costs, maintaining current staffing levels is deemed optimal for preserving operational efficiency.

When evaluating efficiency metrics, particularly the meals served per employee, a decline in

---

<sup>5</sup> 2019-2023 Actual Budget Data comes from the La Crosse County Annual Budget Summary. 2023 Proposed Budget Data comes from the Impact Report for The La Crosse County Human Services Department and Meeting Notes.

efficiency was observed in conjunction with an increase in full-time equivalents (FTEs). To counteract this trend and uphold operational effectiveness, the decision has been made to abstain from hiring additional personnel in FY2024. The decision to refrain from both hiring and laying off employees in FY2024 is rooted in a strategic approach to balance efficiency gains while preserving the effectiveness of the programs.

Recognizing the potential trade-off between efficiency and effectiveness, the department opts for a balanced approach to personnel and non-personnel expenditures. Rather than reducing personnel, the budget will focus on increasing efficiency through comprehensive measures, placing particular emphasis on training, professional development, and onboarding initiatives for the existing workforce. Non-personnel expenditures will be increasing from \$24,456,155 in FY2023 to \$26,000,000 in FY2024.<sup>6</sup> This commitment is reflected in a 10.8% increase in the non-personnel budget, exclusively allocated to operating expenses.

In FY2024, the budget will not be allocated for transfers or capital expenses, reinforcing the department's dedication to optimizing operational processes and enhancing service delivery. A strategic allocation of 5% of the operating budget has been designated for training initiatives. This allocation will be distributed across three key areas: Technology and Tools, Training Needs Assessment, and Professional Growth. By prioritizing continuous learning and skill development, the Human Services Department aims to increase the proficiency and effectiveness of its staff.

While the industry average operating investment in training and development is 1-3%, the Human Services Department will be increasing theirs to 5%. This increase in operating

---

<sup>6</sup> 2019-2023 Actual Budget Data comes from the La Crosse County Annual Budget Summary. 2023 Proposed Budget Data comes from the Impact Report for The La Crosse County Human Services Department and Meeting Notes.

expenses is aimed at both increasing the efficiency and effectiveness of its employees. The department will use this funding to conduct a thorough assessment of the training needs within the department. They will identify the skills and competencies that employees need to develop to enhance performance and achieve organizational goals. The department will also invest in new technology to streamline their processes and invest in e-learning and training platforms.

Lastly, the budget will promote the professional growth of each of the employees. This includes the sponsorship of certifications and coursework as well as inclusion in conferences and seminars. By investing in employee's training, the department hopes to increase the number of meals served per employee and decrease the cost per person served. This strategy would align with the broader mission to deliver optimal services to the La Crosse County community.

In conclusion, the FY2024 budget for the Human Services Department of La Crosse County embodies a meticulous balance between fiscal responsibility and operational efficiency. Through a strategic plan, the budget has addressed the challenges posed by rising costs, workforce dynamics, and the need for continuous improvement. The decision to neither hire nor lay off employees in FY2024 reflects a deliberate effort to maintain a stable workforce while enhancing efficiency through targeted training and development initiatives. The large increase in the non-personnel budget, exclusively allocated to operating expenses, proves the dedication to optimizing internal processes and maximizing the impact of programs. By investing in certifications, coursework, and participation in conferences, the department anticipates a positive impact on service delivery metrics, including meals served per employee and cost per person served.