

WISCONSIN

COUNTY GOVERNMENT OVERVIEW

Counties

72

Government Form

Reformed¹

Governing Body Size

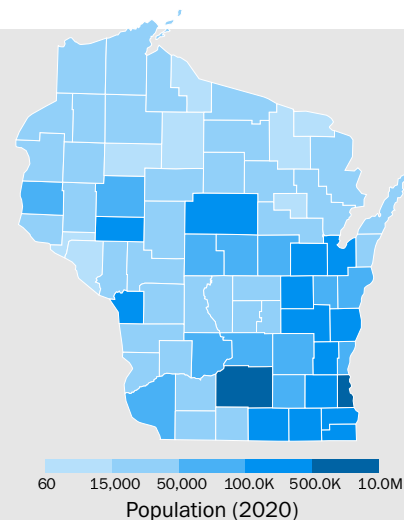
Up to 47
(depends on population size)

Population (2020)

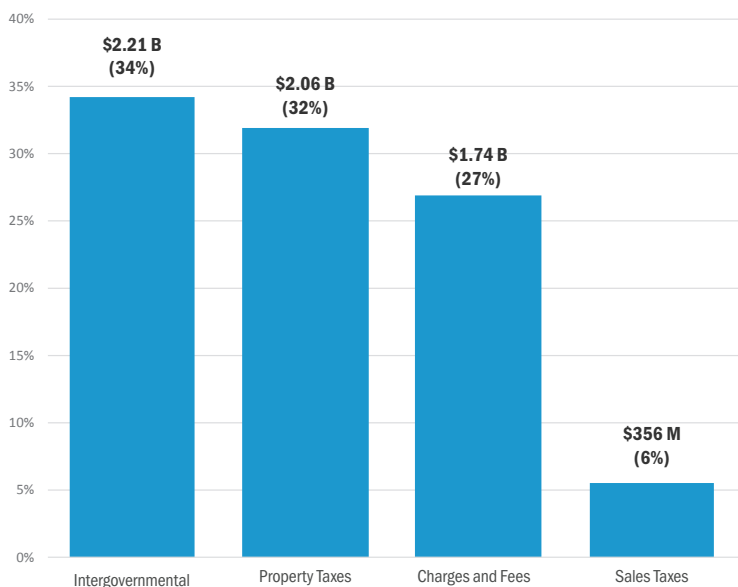
5.9 million²

County Authority

Somewhat Flexible (Restrictive Home Rule): Wisconsin counties have administrative home rule and therefore have the authority to exercise both organizational and administrative power. Any such actions taken, resolutions made or ordinances passed must be consistent with the Wisconsin constitution or statute. Counties may also consolidate services with municipalities located within the county's boundaries.



TOP REVENUE SOURCES FOR WISCONSIN COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties **MUST** provide:

- Emergency management services.
- Human and social services, including child support programs.
- Public health services.

Services counties **MAY** provide:

- County hospitals
- Nursing homes
- Recycling and solid waste services.
- Local transit systems

Services counties **CANNOT** provide:

- Fire protection services.
- School boards or superintendents.

STRUCTURE/AUTHORITY

SUMMARY

Twelve (12) counties in Wisconsin have an elected county executive position: Brown, Dane, Fond du Lac, Kenosha, Manitowoc, Milwaukee, Outagamie, Portage, Racine, Washington, Waukesha and Winnebago. Thirty-three (33) have an appointed county administrator and 27 have an appointed administrative coordinator. Milwaukee County is the only county with a population of more than 750,000 and so is required to have an elected executive.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Clerk	Elected	Mandatory
Comptroller*	Elected	Mandatory
Coroner**	Elected	Optional
Court Clerk	Elected	Mandatory
Register of Deeds	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Appointed or Elected	Optional
Treasurer	Elected	Mandatory

*Only Milwaukee County has a county comptroller position.

**A medical examiner may be hired instead of a coroner.



COUNTY STRUCTURE

Legislative Branch: An elected board of supervisors is the legislative decision making body of a county. The size is dependent on the county's population but may be as large as 47 members.

Executive Branch: Counties with a population of more than 750,000 must have an elected county executive. Counties with smaller populations may choose to have an elected county executive, an appointed administrator or an administrative coordinator.

Judicial Branch: The state has 257 circuit courts which have original jurisdiction in all civil and criminal matters. These courts are divided into branches in all but six counties, where they are paired off and share a judge. Counties share in circuit court funding but are responsible for most of the operating costs.

Forms of Government*:

- Board of Supervisors - Administrative Coordinator
- Board-Executive
- Board-Administrator

*Each county must have one of these three forms of government.



COUNTY AUTHORITY

Executive Power: The county executive or administrator is responsible for appointing department heads, submitting an annual budget to the board and ensuring that county, state and federal laws are being observed, enforced and administered.

Ability to Form Partnerships: Counties may enter into agreements to cooperatively exercise their powers and duties. State statutes provide specific authorization for partnerships including joint library systems and human/social services departments.

Call a State of Emergency: Counties must create local emergency planning committees to appropriate state funds and implement programs for emergency preparation. A county board may declare an emergency existing within the county by resolution or ordinance.

SERVICES

SUMMARY

Counties may only undertake functions expressly granted by state statute and have limited authority to address specific local priorities. Counties serve as an “arm of the state” and therefore provide mandated services on behalf of the state.



HEALTH AND HUMAN SERVICES

County Health Department: Counties **must** establish local health departments.

Hospitals: Counties **may** own and operate hospitals and other health facilities.

Child Welfare: Counties **must** administer child welfare (in all but one county).

Child Support: Counties **must** contract with the state department of children and families to implement and administer child support and related programs.

Rehabilitation Facilities: County boards **may** establish and maintain rehabilitation facilities under the jurisdiction of the sheriff.

Immigration Boards: Counties **may** establish immigration boards to help settle vacant agricultural lands and protect prospective settlers from unfair practices.

Senior Care: Counties **may** operate nursing homes and other senior living facilities.

Behavioral Health: Counties **must** provide mental health services, along with alcohol and other drug abuse services.

Youth Justice: Counties **must** administer the state’s youth justice program.

Long-Term Support: Counties **must** provide services for children and adults with disabilities, including adult protective services, as well as services to the aged.

Economic Support: Counties **must** perform eligibility determinations for the FoodShare and Medical Assistance programs.

Aging: Counties **must** operate Aging and Disability Resource Centers, as well as provide aging services as required under the Older Americans Act and state statute.



INFRASTRUCTURE

Roads: County highway departments **must** construct and maintain the county trunk highway system as well as maintain the state trunk highway system on a contract basis. The county highway commissioner must supervise the maintenance and construction of all county highways or highways built with county aid.

Other Transportation Services: Counties **may** provide transportation services that extend beyond highways. Counties may own and operate airports, provide elderly and disabled transportation services, as well as countywide mass transit or commuter express services.

Utilities: Counties **cannot** provide utility service. Public utilities are mostly run by municipalities.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** own and operate public parks, golf courses and county forests.

Libraries: Counties **must** assist in providing library services to residents, but the scope of these services varies across counties. The range of responsibilities includes the following: (1) counties must reimburse local libraries (inside or outside the county) for the use of library services by county residents who live in a municipality without a library; (2) counties may establish a consolidated county library; and (3) the county may provide library services directly to residents. Every county voluntarily participates in a single or multi-county federated public library system.

Senior Citizen Service: County boards **may** appropriate funds to promote and assist county commissions on aging, as well as the activities of senior citizens organizations within the county. Additionally, counties must operate Aging and Disability Resource Centers.

Museums: Counties **may** acquire, establish, expand and operate a public county museum.



ZONING AND PLANNING

Planning Authority: Counties **must** prepare and adopt a county comprehensive land use plan. The state grants planning authority to counties through these plans. The county board may also create a planning and zoning commission.

Zoning Authority: Counties **may** adopt zoning ordinances applicable to unincorporated towns. Counties may also prepare a development plan for unincorporated territory and may include incorporated municipalities if their governing bodies agree to the plan.

Environmental Conservation: Counties **must** enact a shoreland and wetland protection program. Counties must also regulate land use in floodplains, as well as non-metallic mines. Many counties have separate land conservation agencies. Some counties are responsible for construction site erosion and stormwater management.

Housing Authority: Counties **may** declare that there is need for a housing authority to provide for the construction, improvement or repair of any housing project within its area of authority. Housing authorities may have jurisdiction over municipal areas if the municipality forms an agreement with the county.

Industrial Development Agency: A county board of supervisors **may** appropriate funds to establish an industrial development agency to promote and develop the resources of the county and its municipalities. Funds may also be appropriated to a non-profit agency to provide related services.

Work Centers: Counties **may** establish and operate work centers to provide employment for people with disabilities.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: The county sheriff **must** manage the jail and enforce all city or village ordinances.

Jails and Courthouses: Counties **must** provide and maintain a courthouse, fireproof offices and other necessary buildings at the county seat.

Fire and Police: Counties **cannot** have jurisdiction over fire or police services. Authority over these services exist only at the state, municipal and village levels.

Ambulance: Counties **may** purchase, equip, operate and maintain ambulances and contract for ambulance services.

Emergency Planning: Counties **must** establish a local emergency planning committee to appropriate state funds and implement programs for emergency preparation.



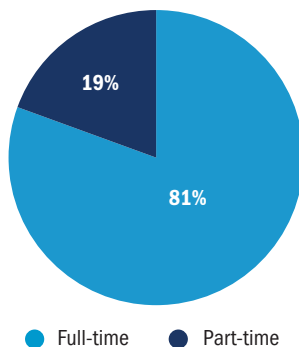
SCHOOLS

Education, Generally: Some counties operate children with disabilities education boards. Beyond that, counties have little to no role in the creation or management of educational institutions.

University Extension Program: County boards **may** establish university extension programs, each of which must also have a committee on agriculture and extension education.

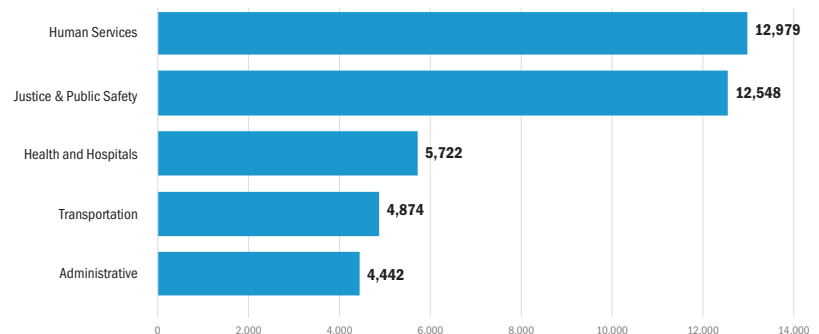
Cultural Education: Counties **may** appropriate money for cultural, artistic, educational and musical programs, including financial assistance to nonprofit corporations devoted to music or the visual arts.

WISCONSIN COUNTIES EMPLOY 45,487 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

WISCONSIN COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

SUMMARY

County boards determine the property taxes that are levied each year within their jurisdiction. Counties may impose sales and use taxes but only for the purpose of reducing the property tax. Counties also may impose a wheel tax for transportation-related purposes. Beyond these measures, counties cannot impose a wide variety of other taxes, including income, mineral or fuel taxes.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **must** determine annual property taxes.

Income Tax: Counties **cannot** tax income.

Sales Tax: Counties **may** impose a 0.5 percent sales and use tax through the adoption of an ordinance to directly reduce the property tax levy.

Mineral, Gas and Severance Tax: Counties **cannot** impose mineral, gas, fuel or severance taxes; however, counties with mining operations will receive metalliferous mining tax payments which must typically be used for mining related purposes.

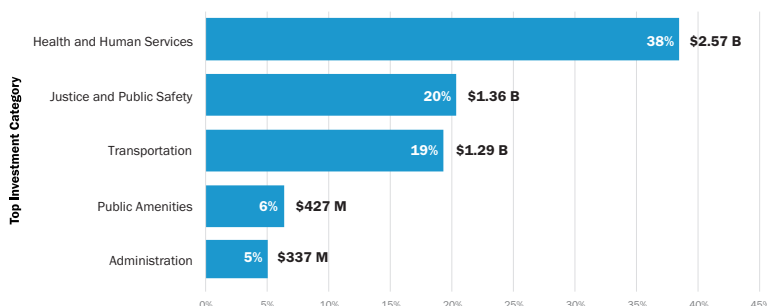
Investment: Counties **may** provide any county officer or employee with the authority to invest county funds.

Debt Limit: Counties **cannot** become indebted in an amount that exceeds 5 percent of the taxable property located therein. If a county enters into debt, it must collect a direct annual tax sufficient to pay for the interest on the debt. It must also pay and discharge the principal of the debt within 20-50 years depending on the county's population.

Levy Limits: Counties **cannot** increase its base levy in any year by more than the percent change in the local government's equalized value due to net new construction.

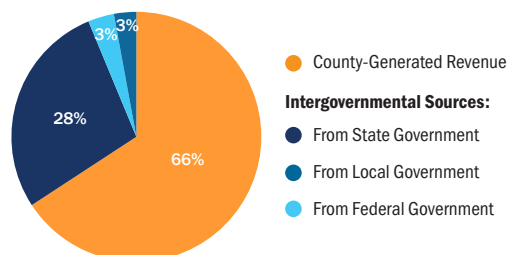
Tax stabilization fund: A county with a population of at least 750,000 **may** create a tax stabilization fund.

WISCONSIN COUNTIES INVEST \$6.7 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

WISCONSIN COUNTIES RECEIVE \$2.2 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017