WISCONSIN
COUNTY GOVERNMENT OVERVIEW

County Authority

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

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Dollars</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$2.21 B</td>
<td>34%</td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$2.06 B</td>
<td>32%</td>
</tr>
<tr>
<td>Charges and Fees</td>
<td>$1.74 B</td>
<td>27%</td>
</tr>
<tr>
<td>Sales Taxes</td>
<td>$356 M</td>
<td>6%</td>
</tr>
</tbody>
</table>

Summary of County Services

Services counties MUST provide:
- Create a local emergency planning committee.
- Administer child support programs.

Services counties MAY provide:
- Provide recycling and solid waste services.
- Establish a comprehensive unified local transportation system.
- Create consumer protection agencies.

Services counties CANNOT provide:
- Fire protection services.
- School boards or superintendents.

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

1Government 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

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-one (31) have an appointed county administrator and 29 have an appointed administrative coordinator. Waukesha County has both an executive and an administrator. Milwaukee County is the only county with a population of more than 750,000 and so is required to have an elected executive.

<table>
<thead>
<tr>
<th>Row Officers</th>
<th>Elected/Appointed</th>
<th>Required/Optional</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clerk</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Comptroller*</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Coroner**</td>
<td>Elected</td>
<td>Optional</td>
</tr>
<tr>
<td>Court Clerk</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Register of Deeds</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Surveyor</td>
<td>Appointed or Elected</td>
<td>Optional</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
</tbody>
</table>

*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 or an appointed administrator.

Judicial Branch: The state has 249 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 other operating costs.

Optional Forms of Government:

- Board of Supervisors
- Board-Executive
- Board-Administrator

COUNTY AUTHORITY

Executive Power: Counties must acquire and hold or lease real and personal property for public purposes. The county executive or administrator is responsible for appointing department heads 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 may declare a state of emergency. Once declared, counties must create local emergency planning committees to appropriate state funds and implement programs for emergency preparation.
**SUMMARY**

Counties may only undertake functions expressly granted by state statute and have limited authority to address specific local priorities. Counties may create housing authorities, public health departments, funding for senior centers, ambulance services and more. In addition, a county may create a county consumer protection agency to help record consumer complaints, conduct investigations and refer the case to the necessary authority. The board may also appropriate funds for the execution of the duties of a county veterans service officer and a county veterans service commission.

---

**HEALTH AND HUMAN SERVICES**

**County Health Department:** Counties *must* establish local health departments. A county or combination of counties may engage in comprehensive health planning and boards may appropriate county funds to an areawide agency for such planning. The board may authorize the trustees of county hospitals to organize, establish and participate in the governance of an entity that operates any health related service.

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

**Child Welfare:** Counties *must* administer child welfare in all but one case.

**Consumer Protection:** A county *may* create a county consumer protection agency to help record consumer complaints, conduct investigations and refer the cases to the necessary authority.

**Child Support:** Counties *must* contract with the 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.

---

**INFRASTRUCTURE**

**Transit:** Counties *may* establish a comprehensive local transportation system to serve all areas within a county’s borders and partially beyond as needed. They also construct and maintain county airports, provide vehicles to enhance private transit companies and may coordinate specialized transportation services for seniors and people with disabilities.

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

Libraries: Any county board may appoint a library planning committee which may form a county or multi-county library system. The committee may provide for the construction and funding of libraries. County boards may also impose a tax to provide these funds.

Senior Citizen Service: County boards may appropriate funds for a senior citizen home or program and appoint a commission on aging. However, counties cannot own and operate a senior citizen center.

Museums: Counties may acquire, establish, expand and operate a public county museum and appropriate funds for such purposes.

Zoning Administration: Counties must enact a shore-land and wetland protection program. A board of supervisors may create a planning and zoning committee as either a county board agency or designated county zoning agency. Counties may also have zoning ordinances applicable to unincorporated towns. Planning authority is granted by the state through the preparation and adoption of a county comprehensive land use plan.

Zoning Power: County zoning agencies may prepare a county development plan for the unincorporated territory within the county. Incorporated municipalities may also be included in these plans if their governing bodies agree to it.

Housing authority: Counties may declare that there is need for a housing authority. Housing authorities may provide for the construction, improvement or repair of any housing project within its area of authority. This may also include municipal areas if said 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 component 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.
PUBLIC SAFETY

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

**Jails and Courthouses:** Counties must provide and maintain 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:** Counties may contribute to the construction of schools, and some counties also 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 COUNTRIES EMPLOY 45,487 GOVERNMENT EMPLOYEES**

![Pie chart showing full-time and part-time employment among Wisconsin county government employees]

**SERVICES, CONTINUED**

**WISCONSIN COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES**

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

County boards may determine the property taxes that are levied each year within their county’s 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 may 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 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

<table>
<thead>
<tr>
<th>Tax Investment Category</th>
<th>County-Generated Revenue</th>
<th>Intergovernmental Sources:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and Human Services</td>
<td>$2.57 B</td>
<td>38%</td>
</tr>
<tr>
<td>Justice and Public Safety</td>
<td>$1.29 B</td>
<td>20%</td>
</tr>
<tr>
<td>Transportation</td>
<td>$51.29 B</td>
<td>19%</td>
</tr>
<tr>
<td>Public Amenities</td>
<td>$427 M</td>
<td>6%</td>
</tr>
<tr>
<td>Administration</td>
<td>$337 M</td>
<td>5%</td>
</tr>
</tbody>
</table>

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