

WISCONSIN

COUNTY GOVERNMENT OVERVIEW

Counties

72

Government Form

Reformed¹

Governing Body Size

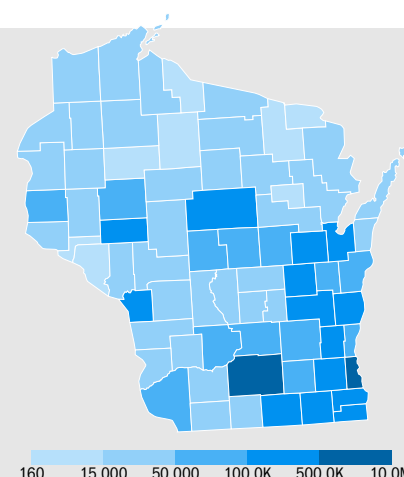
Up to 47

Population (2020)

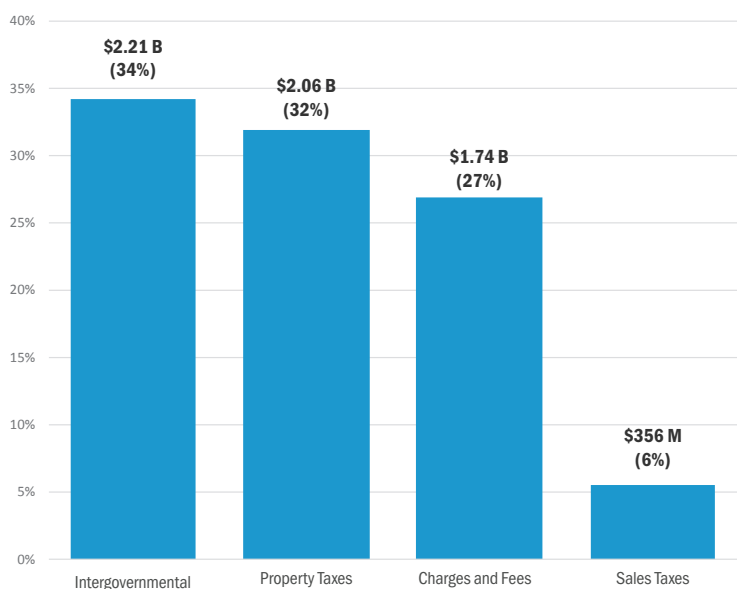
5.9 million²

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 not be in opposition to 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: Employment, 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:

- Create a local emergency planning committee.
- Contract with the department of children and families to administer child support programs.

Services counties **CAN** 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.

STRUCTURE/AUTHORITY

SUMMARY

In Wisconsin, 12 counties 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.

Row Officers	Elected/ Appointed	Required/ 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 coroner position.

**A medical examiner can 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 can be as large as 47 members.

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

Judicial Branch: Wisconsin has 249 circuit courts which have original jurisdiction in all civil and criminal matters within the state. These courts are divided into branches with at least one branch in almost every county. Six counties are paired off and share a judge. Counties share in circuit court funding but are solely responsible for most of the other operating costs.

Optional Forms of Government:

- Board of Supervisors
- Board-Executive
- Board Administration



COUNTY AUTHORITY

Executive Power: Counties have the power as a body corporate to acquire and hold, lease or rent real and personal property for public purposes. The county executive or administrator is responsible for appointing department heads and for ensuring that county, state and federal laws are being observed, enforced and administered.

Ability to Form Partnerships: Under the state's intergovernmental cooperation statutes, local units of government, including counties, have general authority to enter into agreements for the cooperative exercise of their powers and duties. Other state statutes provide specific authorization for partnerships including joint library systems and human/social services departments.

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

SERVICES

SUMMARY

Counties do not have broad constitutional home rule authority. Therefore, counties may only undertake functions that are expressly granted by state statute. The result is counties are assigned increasing tasks on behalf of the state, with 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, together with a private or public organization or affiliation, to organize, establish and participate in the governance and operation of an entity to operate any health-related service.

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

Child Welfare: Child welfare is administered by all counties except one.

Consumer Protection: A county may create a county consumer protection agency to help record consumer complaints, conduct investigations and refer the case 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 as an extension of the jail or as a separate entity.

Immigration Boards: Counties may establish immigration boards to aid in promoting settlement of vacant agricultural lands in the county and must 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 unified local transportation system to serve all areas within a county's borders and partially beyond as needed. They may also construct and maintain county airports, provide vehicles to enhance private transit companies and may coordinate specialized transportation service for seniors and people with disabilities.

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

Utilities: Public utilities are mostly run by municipalities and not counties.

SERVICES, CONTINUED



PUBLIC AMENITIES

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

Libraries: Counties have varying degrees of responsibility for public library services, but all counties assist in the provision of library services to their citizens. Any county board may appoint a library planning committee which can form a county or multi-county library system. The committee can provide for the construction and funding of libraries. County boards may also impose a tax to provide these funds.

Senior Citizen Service: The board can appropriate funds for a senior citizen home or program and it can appoint a commission on aging. However, counties cannot own and operate a senior citizen center.

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



ZONING AND PLANNING

Zoning Administration: A board of supervisors may create a planning and zoning committee as a county board agency or a planning and zoning commission designated as the county zoning agency. Planning authority is granted under state statute through the preparation and adoption of a county comprehensive land use plan. Counties may have zoning ordinances applicable to unincorporated towns. All counties in the state are also required to enact a shoreland and wetland protection program and some of the zoning code enforcement offices have responsibility for construction site erosion and storm water management.

Zoning Power: The county zoning agency may direct the preparation of a county development plan for the physical development of the unincorporated territory within the county. Incorporated municipalities may also be included in these plans if their governing bodies agree to it by resolution.

Housing authority: County boards may declare by resolution that there is need for a housing authority within their jurisdiction in order to establish an authority as a public body corporate and politic. 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 of its component municipalities. Funds may also be appropriated to a non-profit agency to provide related services.

Work Centers: County boards 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 is charged with enforcing all city ordinances.

Jails and Courthouses: Counties must provide a courthouse, fireproof offices and other necessary buildings at the county seat and keep them in good repair.

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

Ambulance: The board may purchase, equip, operate and maintain ambulances and contract for ambulance service.

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



SCHOOLS

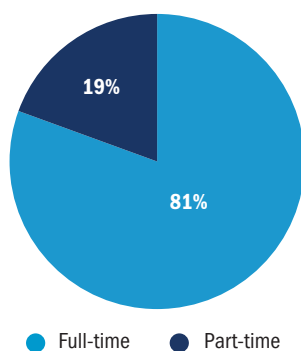
Education, Generally: Counties have little to no role in the creation or management of educational institutions. They may, however, contribute to the construction of schools. A few counties also operate county children with disabilities education boards.

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

Administration: School boards and superintendents are not established at the county level.

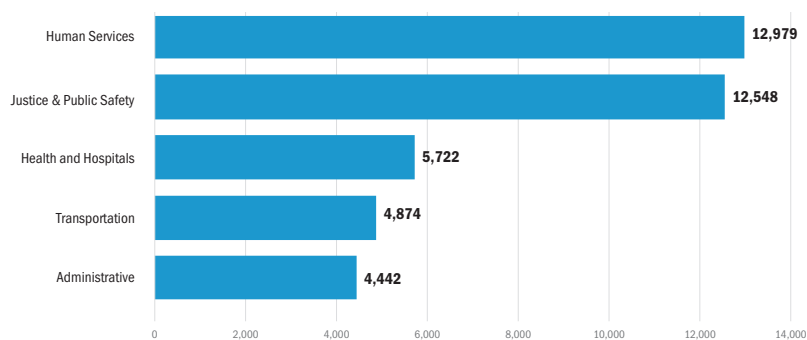
Cultural Education: A board may appropriate money for cultural, artistic, educational and musical programs, including financial assistance to nonprofit corporations devoted to music or the visual arts.

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

As Wisconsin counties have broad authority over county administration, county boards have the authority to determine by resolution the property taxes that are levied each year within their county's jurisdiction. Nevertheless, counties are not able to impose a wide variety of other taxes and lack the authority to levy income, mineral or fuel taxes. They are able to impose sales and use taxes but only for the purpose of reducing the property tax. Counties also have the option to impose a wheel tax. Wheel tax revenue must be used for transportation-related purposes.



FINANCES, TAXES AND LIMITATIONS

Property Tax: A county board has the authority to determine, by resolution, the taxes that will be levied in its county for the year.

Income Tax: Counties cannot impose income taxes. They can only be administered at the state and municipal level.

Sales Tax: Counties may impose a 0.5 percent sales and use tax through the adoption of an ordinance. The county tax must be for the purpose of directly reducing the property tax levy.

Mineral, Gas and Severance Tax: No taxes can be imposed by counties for minerals, gas, fuel or severances; however, counties with mining operations will receive metalliferous mining tax payments. These funds must typically be used for mining related purposes.

Investment: The board 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 provide for

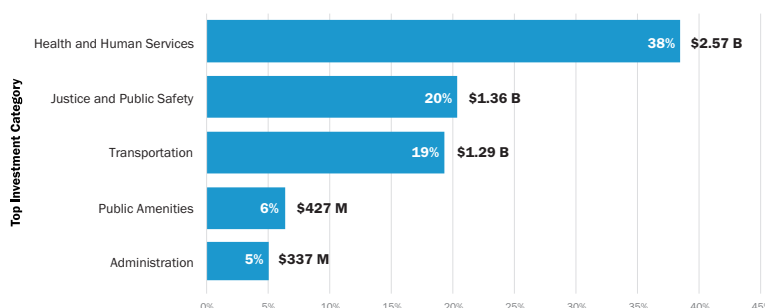
the collection of a direct annual tax sufficient to pay the interest on the debt as it falls due and it must also pay and discharge the principal of the debt within 20 years (or 50 depending on the county's population) of it being contracted.

Levy Limits: The state's levy limit program prohibits any county from increasing its base levy in any year by more than the percent change in the local government's equalized value due to new construction, less improvements removed, each year, but not less than 0 percent. Increases above that limit can be approved through the passage of a referendum.

Other Finance Info:

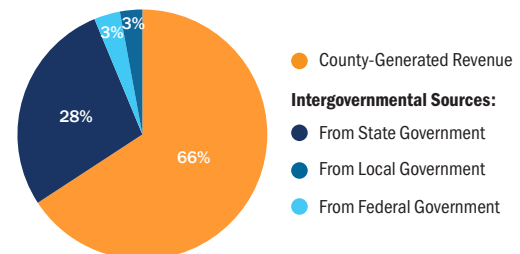
- **Consumer Protection Agency:** A county may create a county consumer protection agency to help record consumer complaints, conduct investigations and refer the case to the necessary authority.
- **Tax stabilization fund:** A county with a population of at least 750,000 may create a tax stabilization fund.

WISCONSIN COUNTIES INVEST \$6.7 BILLION ANNUALLY



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

WISCONSIN COUNTIES RECEIVE \$2.2 BILLION FROM INTERGOVERNMENTAL SOURCES



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