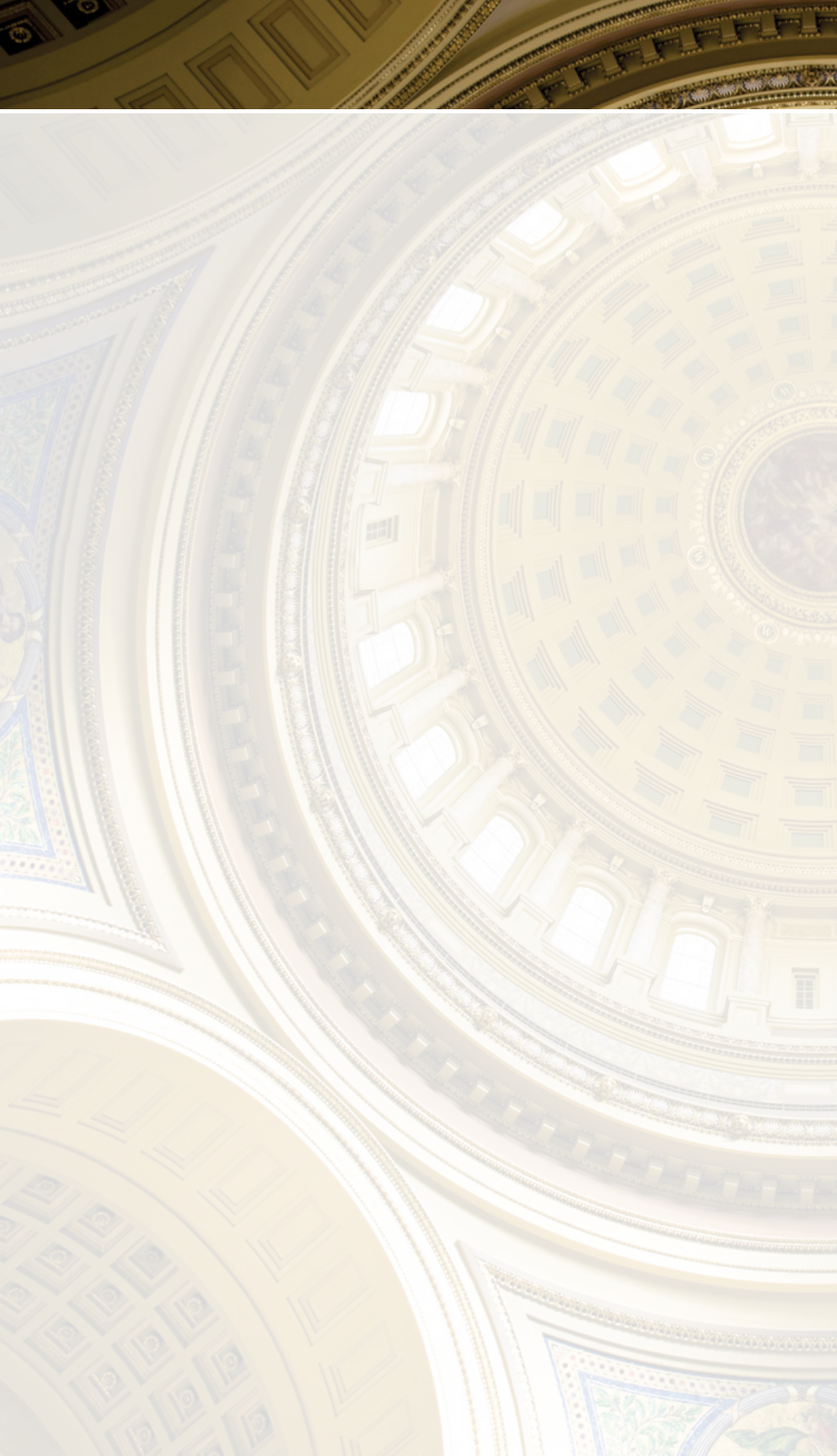


COUNTY GOVERNMENT

HISTORY SERVICES FUNDING 2026

WCA
WISCONSIN
COUNTIES
ASSOCIATION



WISCONSIN COUNTY GOVERNMENT

HISTORY SERVICES FUNDING

The Wisconsin Counties Association is pleased to provide this publication to educate the citizenry on the vital role county governments play in the provision of services across Wisconsin. It outlines the history of, services provided by, and funding sources for county government.

Initially prepared for use by the county representatives who served on the Governor's Blue Ribbon Commission on State-Local Partnerships for the 21st Century, the WCA updates this publication biennially.

County governments play a multifaceted role in the state-local relationship. That role has been influenced by the United States' founding documents, the court system and the Wisconsin State Legislature. The role of counties continues to evolve as the state-local partnership is reexamined.

The WCA hopes this document will prove useful to our elected officials and all Wisconsin citizens who benefit from the services provided by Wisconsin's 72 counties.

HISTORY

History of Wisconsin County Government to Statehood

- 1787 The Northwest Ordinance provides for the creation of five states in the Northwest Territory (Ohio, Indiana, Illinois, Michigan and Wisconsin).
- 1800 Ohio becomes a state. Wisconsin is attached to the Indiana Territory (part of St. Clair County).
- 1805 Michigan Territory is separated from the Indiana Territory.
- 1809 Indiana becomes a state. Wisconsin is attached to the Illinois Territory.
- 1818 Illinois becomes a state. Wisconsin loses 60 miles of southern border (including the Chicago area) and is attached to the Michigan Territory. Due to the distance between Wisconsin and the territorial capital of Detroit, three counties are organized in Wisconsin: Brown County in the east, Crawford County in the west, and Michilimackinac County in the north (including the Upper Peninsula). These counties perform administrative functions for the territorial government, including the provision of sheriffs, judges, assessors, tax collectors and court clerks.
- 1823 Counties are made Judicial Districts by Congress and the first court proceeding is held in Brown County in 1824.
- 1829 The population increases in southwest Wisconsin due to the growth in lead mining, which leads to the creation of a fourth county — Iowa County.

HISTORY (CONT.)

- 1834 Westward migration of Yankees (natives or inhabitants of New England) through the Erie Canal leads to population growth along Lake Michigan. Milwaukee County becomes the fifth county.
- 1836 The Wisconsin Territory is created from the region that is now the states of Wisconsin, Iowa, Minnesota and parts of the Dakotas. Fifteen new counties are created within the territory: Calumet, Dane, Dodge, Fond du Lac, Grant, Green, Jefferson, Manitowoc, Marquette, Portage, Racine, Rock, Sheboygan, Walworth and Washington. From 1836 through 1901, the number of counties grows from 6 to 71.
- 1848 The third attempt at statehood is ratified by a vote of 16,799 to 6,384 and Wisconsin becomes the 30th state on May 29.

The Constitutional Debate on County Government

The New York (supervisor) and Pennsylvania (commissioner) systems of county government both existed in the Wisconsin Territory. The debate between these forms of county government continued until 1870.

- Pennsylvania: Commissioner form of county government calls for a small board elected from precincts to represent the interests of the county at-large. The county serves as the provider of local government services.
- New York: Supervisor form of county government calls for a board of supervisors to specifically represent towns and incorporated places. The county provides state administrative services while towns and municipalities provide local government services.

County Administrative Options

Topic	Executive (Wis. Stats. 59.17)	Administrator (Wis. Stats. 59.18)	Administrative Coordinator (Wis. Stats. 59.19)
How created	Board resolution or citizen petition/referendum	Board resolution or citizen petition/referendum	Board resolution or ordinance
How chosen	Spring election every four years (nonpartisan)	Appointed by majority vote of board	Appointed by majority vote of board
Qualifications	U.S. citizen, 18 years of age, qualified elector	Training, experience, education (no consideration for residence, nationality or political affiliation)	Elected or appointed county official and other qualifications set by board
Source of powers	State statutes	State statutes	Limited state statutes and board resolution/ordinance
Removal	By governor for cause	By majority vote of board	By majority vote of board
Budget authority	Prepares and presents to board	Prepares and presents to board	Only as authorized by board
Veto board actions	Yes	No	No
Department heads	Appoints (subject to board confirmation), removes at pleasure	Appoints (subject to board confirmation), removes at pleasure	No authority unless granted by board
Advisory committees/ boards	Appoints, removes subject to board confirmation unless waived or made under civil service	Appoints, removes subject to board confirmation unless waived or made under civil service	No authority unless granted by board
Coordinate depts.	Yes	Yes	Only management functions not assigned departments by ordinance or law

The framers of the Wisconsin Constitution required the Legislature to “establish but one system of town and county government, which shall be as nearly uniform as practicable” (Article IV, Section 23). The meaning of this uniformity requirement was not settled until 1870. After a series of court decisions, the supervisor system prevailed. While the court did not expect all counties to be the same, it expected “practical uniformity void of needless diversity.”

In 1885, the Legislature determined that it was impractical to treat Milwaukee County the same as all other counties. It allowed Milwaukee County to elect supervisors from Assembly districts (a practice maintained until 1980). Almost 75 years later, the Legislature established a third category of “counties having one town” for Menominee County, which was to use the town board plus one at-large delegate to serve as the county board. In 1972, a constitutional amendment deleted the uniformity requirement for counties.

Provision of Services

When Wisconsin became a state in 1848, the new state constitution contained several specific provisions for county government.

- Article IV, Section 22 stated, “The Legislature may confer upon the boards of supervisors of the several counties of the state such powers of a local, legislative and administrative character as they shall from time to time prescribe.”
- Article VI, Section 4 identified county officers, including sheriffs, coroners, registers of deeds, district attorneys, judges and clerks of circuit court, and the conditions of their election, removal and terms of office. County treasurers and county clerks were included in 2005 when terms of office for constitutional officers were changed from two to four years.

Counties are viewed as agents of the state because they are required to carry out or enforce certain state laws. For example, county sheriffs apprehend violators of state laws, county clerks manage state elections, and registers of deeds keep certain state records (e.g., birth and death certificates, marriage licenses, and property deeds).

Recent Developments

1960s The reservation of the Menominee Indians of Wisconsin becomes Wisconsin’s 72nd county — Menominee County.

1970s Counties are given narrow “self-organizing” power to set board compensation, establish staggered supervisory terms, and fill vacancies in supervisory districts.

1980s Counties are granted “administrative home rule” with greater control over organizing their administrative departments. The Legislature also granted counties the authority to address and fund local issues in metropolitan areas without specific state laws. This has allowed county government to expand gradually as a regional government in areas such as recycling, water quality management, transportation planning, and zoning review, but only when a municipality requests the county do so through voluntary agreements.

Today While cities and villages have constitutional home rule authority and can undertake anything **not expressly prohibited** by state statute or the constitution, counties can only undertake a function that is **expressly allowed for or mandated** by state statute or the constitution. County governments’ main function continues to be acting as the administrative arm of state government.



SERVICES

CIRCUIT COURTS

County governments in Wisconsin are primarily responsible for the day-to-day operation of the circuit court system. Key personnel involved in the administration of the circuit court system and a brief description of their associated services follows.

Clerk of Circuit Court

Collect court-related fees and fines, and oversee administration of the court, its records and the management of juries. The clerk of circuit court is an elected constitutional officer.

Circuit Court Commissioner

Perform a number of judicial duties including initial appearances, small claims, preliminary and certain juvenile hearings as well as probate, guardianship and mental commitment proceedings.

District Attorney

Prosecute all criminal cases and provide crime victim and witness services. Although not a county employee, district attorney offices are funded by counties.

Family Court Commissioner

Conduct court hearings and render decisions on many issues in family court cases.

Register in Probate

Serve as custodian of the record and court administrator for probate, guardianship, mental commitment and adoption cases.

COUNTY CLERK

The county clerk is an elected constitutional officer whose responsibilities include:

- ◆ Election administration
- ◆ County finances
- ◆ Issuance of licenses and permits
- ◆ County board administrative functions
- ◆ Other statutory duties

HEALTH & HUMAN SERVICES

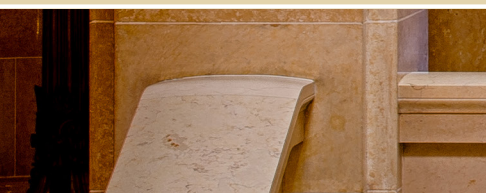
Social/Human Services

County social/human services departments provide an array of services, ranging from Birth to Three programs to the adult protective services system. County human services programs can be categorized in five broad areas:

- ◆ Children and families — includes child protective services
- ◆ Behavioral health — includes mental health and alcohol and other drug abuse services
- ◆ Youth justice — includes community-based youth justice programs and out-of-home services
- ◆ Long-term support — includes services for children and adults with disabilities as well as services to the aged
- ◆ Economic support — includes eligibility determinations for the FoodShare, Medical Assistance and child care programs

Public Health

Local public health departments work on a daily basis to promote and protect the health of all citizens. While programs vary from department to department, common health department services include:

- ◆ Childhood and/or adult immunizations
 - ◆ Communicable disease follow-up
 - ◆ WIC nutrition services
 - ◆ Health education
 - ◆ Prenatal care coordination
 - ◆ Emergency preparedness and response
 - ◆ Community assessment and health improvement planning
 - ◆ Chronic disease prevention
- 



HEALTH & HUMAN SERVICES (CONT.)

County Healthcare Facilities

County nursing homes provide 24/7 skilled nursing care with an emphasis on serving residents with special care and/or behavioral needs. Services by county nursing homes include:

- ◆ Respite care
- ◆ Short-term rehabilitation with physical, speech and occupational therapies
- ◆ Long-term care
- ◆ End-of-life care
- ◆ Palliative care
- ◆ Memory care for those with Alzheimer's disease and other dementias

Some counties with skilled nursing facilities also provide assisted living, group home and other types of supportive care environments.

Aging

The federal Older Americans Act along with the Wisconsin Elders Act direct how aging services in Wisconsin are provided. In addition to county aging units, many

counties also operate Aging and Disability Resource Centers that provide a place for the public to receive accurate, unbiased information on all aspects of life related to aging or living with a disability. Common services include:

- ◆ Elder benefit specialist services
- ◆ Organizing and administering congregate programs — nutrition, senior centers, adult day care, respite and evidence-based prevention programs
- ◆ Transportation services

Child Support

County child support agencies administer the state's child support program. Services include:

- ◆ Establishing paternity
- ◆ Establishing and enforcing court-ordered child support and medical support obligations
- ◆ Establishing and enforcing support orders when children are placed out of the home

LAND USE

Counties provide a multitude of land-related services. These include:

Forestry

Own and manage public forest lands.

Land Conservation

Serve as the primary local delivery system for natural resource programs.

Land Information, Planning, Zoning

Prepare and adopt a county development plan, including general zoning, shoreland zoning, floodplain zoning and land-use planning.

Sanitation/Solid Waste/Recycling

Conduct solid waste management planning, including operating county landfills, providing waste/recycling collection services, and providing collection and proper disposal of household hazardous waste.

Surveyor

Conduct remonumentation activities as well as preserve and maintain Public Land Survey System corners.





PUBLIC SAFETY SERVICES

Coroner/Medical Examiner

Counties have the option to elect a coroner or appoint a medical examiner. Services include death investigations, medicolegal autopsies, and signing death certificates and cremation permits.

Emergency Management

County emergency management is responsible for developing and implementing an emergency response plan that is consistent with the Wisconsin Emergency Response Plan. This department also establishes, maintains and operates the county's Emergency Operations Center.

Public Safety Answering Points

PSAPs are responsible for all 911 calls and affiliated activities, including dispatching police, fire and EMS services.

Sheriff

The sheriff is an elected constitutional officer whose responsibilities include:

- ◆ Maintaining and operating the county jail
- ◆ Attending upon the courts
- ◆ Enforcing all state and local laws

REGISTER OF DEEDS

The register of deeds is an elected constitutional officer whose responsibilities include:

- ◆ Examining, recording, indexing, archiving and maintaining all instruments authorized by law and returning them as designated
- ◆ Maintaining vital records and issuing certified copies

TRANSPORTATION & PUBLIC WORKS

- ◆ Maintain and repair county roads and bridges
- ◆ Maintain and repair state and interstate roads through a contract with the Wisconsin Department of Transportation
- ◆ Operate and maintain county mass transit
- ◆ Operate and maintain county airports and ports

TREASURER

The county treasurer is an elected constitutional officer whose responsibilities include:

- ◆ Management of county cash
- ◆ Administering and collecting property taxes
- ◆ Forwarding fees, fines and forfeitures to the appropriate government agencies
- ◆ Maintaining tax information

VETERANS SERVICES

Counties employ a county veterans services officer who serves as the primary contact for veterans and their families within the county. CVSOs advise veterans on any benefits to which they may be entitled. CVSOs also assist veterans with any complaint or problem arising out of such military service, and provide veterans and their dependents all possible assistance.

CULTURE, RECREATION, EDUCATION & HOUSING

Counties provide many additional services including:

- ◆ Libraries
 - ◆ Beaches
 - ◆ Campgrounds
 - ◆ Economic development
 - ◆ Regional planning
 - ◆ Fairs and exhibits
 - ◆ Historical societies and museums
 - ◆ Parks
 - ◆ Public housing
 - ◆ Recreation facilities and trails
 - ◆ Zoos
- 

FUNDING

SPENDING & SERVICES

County government provides a wide range of services for Wisconsin residents. In 2024, the state's 72 counties spent \$8.2 billion to provide health and human services to those in need; construct and maintain county and state highways; operate parks and recreation areas; and deliver many other services.

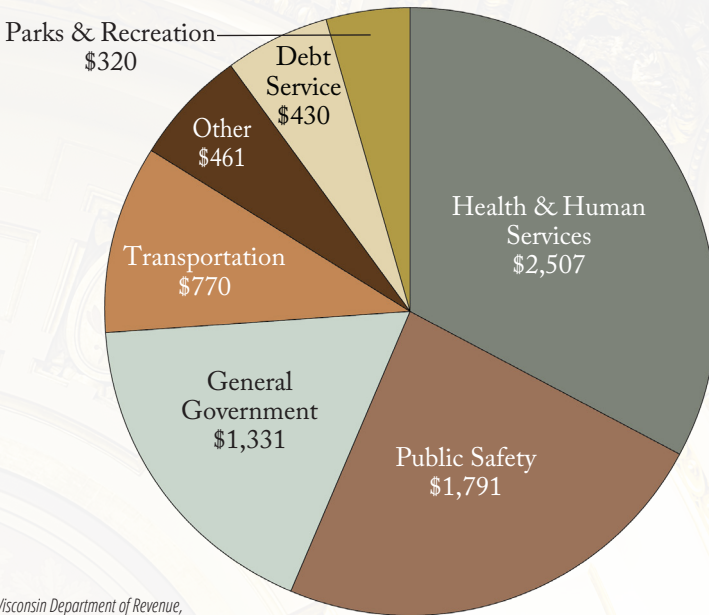
The largest share of county spending is in the health and human services area. In 2024, over 30% of county expenditures, or \$2.5 billion, was allocated to these services. They include programs for veterans, child welfare, mental health, substance use, transportation and nutrition for the elderly.

Another \$1.8 billion, or 22% of the total, paid for public safety, with the bulk of the dollars spent on law enforcement and operating county jails.

Counties spent \$770 million on transportation to repair and maintain county roads and bridges, maintain state roads, and, for some counties, operate mass transit, airports, or ports.

County spending for services such as those provided by the register of deeds, the operation of circuit courts, and for general operations accounted for 16% of county spending in 2024.

2024 COUNTY SPENDING (IN MILLIONS OF DOLLARS)



Source: Wisconsin Department of Revenue, County and Municipal Revenues and Expenditures

REVENUES

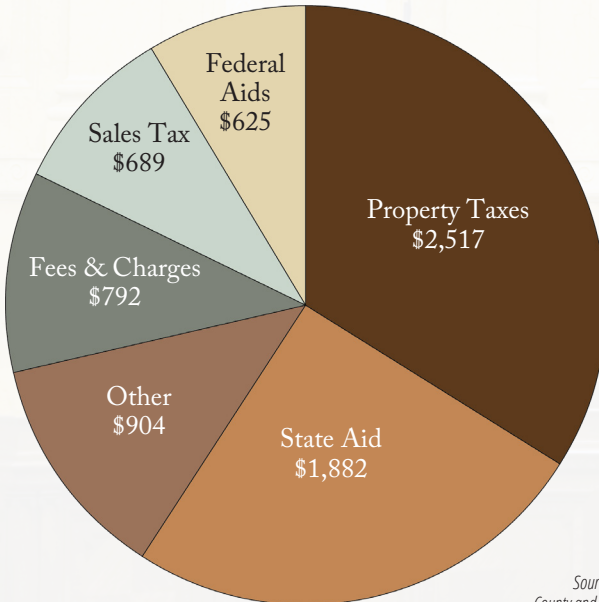
County government services are funded primarily with taxes, state and federal aid, and various fees and charges. The main revenue source is the property tax. In 2024, counties collected \$2.5 billion in property taxes, accounting for 34% of revenues.

State aid, which totaled \$1.9 billion or 25% of revenues, is paid to counties through several programs. About two-thirds of that aid helped fund the large number of health and human services programs. Other main sources of state aid are two “shared revenue” programs — county and municipal aid and utility aid.

Counties have few local revenue options. Other than the property tax, the only tax they can levy is an optional 0.5% sales tax — except for Milwaukee County, which is allowed by statute to impose a 0.9% sales tax. In 2024, 68 of the state’s 72 counties imposed the sales tax, collecting \$689 million that year. As of April 2026, 70 counties impose the tax.

Counties also charge fees for some of the services they provide. Charges, fees and fines totaled \$792 million in 2024, accounting for about 11% of county revenue.

2024 COUNTY REVENUES (IN MILLIONS OF DOLLARS)



Source: Wisconsin Department of Revenue, County and Municipal Revenues and Expenditures

PROPERTY TAX LIMITS

The property tax is the largest revenue source for Wisconsin counties, accounting for 34% of total revenues in 2024.

The amount of property tax that counties can levy is limited by state law, which ties changes in the county property tax to the amount of net new construction occurring throughout the county. The limits were first implemented for property taxes levied in December 2005.

Each year, the Wisconsin Department of Revenue calculates a percentage equal to the value of all net new construction in a county as a share of the total value of all taxable property therein. County levy increases cannot exceed that percentage.

There are some exceptions to the limits, with the largest for debt service. If a county borrows for a building, a road project or for other capital spending, the property taxes needed to repay that loan are exempt from the limits.

Since 2010, net new construction statewide has averaged 1.3% per year. For individual counties, net new construction has averaged between 0.5% and 2% per year.



