

The Wisconsin Taxpayer

A monthly review of Wisconsin government, taxes, and public finance



Mary Robbins



Thomas McCarty



Mark Harris

Waupaca Co. Administrative Coordinator (top), Eau Claire Co. Administrator (left), Winnebago Co. Executive (right).

IN BRIEF

At the start of this year, 11 counties had a county executive, 21 had a county administrator, and 40 had an administrative coordinator. County board sizes ranged from seven to 38 members. Most recent (2008) finance figures show Wisconsin counties spent \$5.05 billion on general operations and collected \$5.19 billion in general revenues.

- Between 2003 and 2010, only one county hired an executive, while eight changed to a county administrator.
- The median 2009 salaries for county executives and administrators were \$92,022 and \$100,897, respectively.
- In the five years prior to levy limits (2000-05), county property tax collections rose 5.7% annually vs. 2.9% since.

Also in this issue:

- County Revenues and Expenditures • Fund Transfer Unconstitutional • Looking Ahead • Teacher Layoffs
- MunicipalFacts10



79 Years of Research
& Citizen Education

August 2010 Vol. 78 No. 8

How County Administration and Finances Stack Up

Wisconsin county government dates back to 1818, three decades before statehood. At the time, three counties—Crawford, Brown, and Michilimackinac—covered the entire territory. Today, Wisconsin has 72 counties, with populations ranging from over 930,000 people in Milwaukee County to fewer than 5,000 in Menominee.

Since 2003 (time of the last WISTAX survey), a lot has changed in county administration and finance. Fifteen counties have changed administrative type and nine have altered county board size. With levy limits beginning in 2006, growth in both tax and total revenues has slowed from the early 2000s. County administration information was collected from surveys sent to each of the state's 72 county clerks.

ADMINISTRATION

County government is limited by state law to three forms of administration: county executive, county administrator, and administrative coordinator. Currently, 11 counties have an elected executive, 21 have an appointed administrator, 15 have a full-time administrative coordinator, and 25 have a part-time administrative coordinator (see Figure 1 and Table 1).

Type

County Executive. Counties with an elected executive have what political scientists refer to as a presidential form of government, where an executive is directly responsible to the electorate, rather than a parliamentary system, where an administrator reports to an elected assembly (e.g., county board). Research typically shows presidential systems spend less per capita than parliamentary systems, due to the veto power provided to executives and their risk of losing reelection.

Under state law, the duties and powers of the county executive include coordination and direction of all administrative and management functions; observation, enforcement and administration of all laws pertaining to the county; and appointment and supervision of all unelected department heads.

Here's the information you requested. To continue receiving WISTAX research . . .



Join the Wisconsin Taxpayers Alliance.

Now in its 8th decade, WISTAX is a nonprofit, nonpartisan organization dedicated to policy research and citizen education. WISTAX is Wisconsin's only statewide government watchdog. It is *the* independent source that the public, press and public officials look to for the truth about state and local government.

WISTAX cuts through political rhetoric to give you facts. Armed with WISTAX information, Wisconsin voters can do their job—keep government honest, efficient and accountable.

What are the benefits of WISTAX membership?

Sign up for one-year membership with WISTAX and keep yourself informed! Membership includes:

- 27 free issues of our bimonthly newsletter—in-depth analysis of breaking news;
- Our monthly magazine—free readable studies on Wisconsin government;
- Annual tax guide, free;
- Reduced prices on special publications;
- Access to first-rate research staff.

Or . . . Subscribe to *The Wisconsin Taxpayer*

The Wisconsin Taxpayer is our monthly research magazine that covers a wide range of topics from state and local taxes to school test scores to county and municipal spending. A full year of the *Taxpayer* is only \$17.97; three years for only \$36.97 Or . . . join WISTAX—the most information for the least money.



Wisconsin Taxpayers Alliance

401 North Lawn Avenue • Madison, WI 53704-5033

Phone: 608.241.9789 Fax: 608.241.5807

Date: _____

Name: _____

Company: _____

Address: _____

City/Zip: _____

I want to become an annual member of WISTAX and get my research periodicals free (\$75 minimum)!

I am contributing: \$75 _____ \$100 _____ \$250 _____ \$500 _____ Other \$_____

I want to subscribe to The Wisconsin Taxpayer. One year \$17.97 _____ Three Years \$36.97 _____

Payment enclosed Visa/MC # _____ Exp. _____

Info Request

In Wisconsin, large counties are most likely to have an executive. Among the 11 counties with elected executives, eight are the most populated in the state. Since 2003, only Portage changed to an executive; the county previously had a part-time administrative coordinator.

County Administrator. The duties of a county administrator are similar to those of an executive, though an administrator is appointed, not elected. An administrator's responsibilities include appointment and supervision of unelected department heads, and coordination and direction of administrative management functions. In addition to being appointed, one significant difference between an administrator and an executive is fiscal control. Unlike executives, administrators do not have a veto power. This makes them more accountable to the elected county board.

Currently, 21 counties use an administrator, up from 14 in 2003 and only four in 1986. Counties changing to an administrator during 2003-10 were Chippewa, Dodge, Douglas, Iowa, La Crosse, Monroe, Ozaukee, and Sheboygan. Buffalo County had an administrator in 2003 but now uses an administrative coordinator.

Administrative Coordinator. According to Wisconsin statute 59.19, any county without an executive or administrator as of January 1, 1987, was required to designate an elected or appointed official to serve as administrative coordinator. The coordinator is responsible for all administrative and management functions not otherwise vested in other elected officials.

Forty Wisconsin counties have either a full- or part-time coordinator in 2010. Particularly in the smallest counties, the county board chair or another elected official often serves in an administrative capacity. For example, the county board chair is the administrative coordinator in Lafayette County, and a member of the human resources department handles administrative responsibilities in Taylor County.

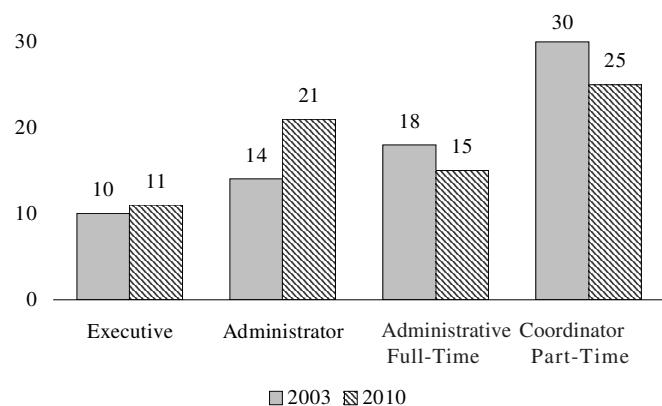
Partly due to the transition toward appointed administrators, the number of coordinators has declined in recent years. Between 2003 and 2010, the number of full-time coordinators was down three, while the number of part-time coordinators was down five (see Figure 1).

Compensation

The 2010 survey showed compensation was higher for county executives and administrators than for administrative coordinators. In addition to greater responsibilities, these individuals often tend to have more education.

Executives. The median (half higher, half lower) 2009 salary for county executives was \$92,022, up 17.8% from \$78,122 in 2003. The highest executive salary was offered in Milwaukee County (\$129,115), though the executive in Dane County (\$106,664) also earned over \$100,000 in 2009. The lowest salaries were in Manitowoc (\$78,500)

Figure 1:
Number of County Administrators Rising
Type of Government, 2003 and 2010



and Portage (\$81,221). In addition to receiving fully paid retirement benefits, all executives were also offered health insurance, with counties paying between 85% and 100% of the premium.

Administrators. The 2009 median salary for county administrators was \$100,897, up 22.2% from \$82,535 in 2003. Thirteen counties paid salaries of \$100,000 or more, ranging from \$151,507 in La Crosse to \$100,000 in Calumet. Only two counties had salaries under \$80,000 in 2009: Iowa (\$79,500) and Ashland (\$64,000). Like executives, most administrators were offered both health and retirement benefits.

Administrative Coordinators. There is a wide range of salaries among coordinators, largely due to full- vs. part-time status. The highest coordinator salaries were in St.

The Wisconsin Taxpayer

August 2010 Vol. 78 No. 8

Publication Number USPS 688-800
Periodical postage paid at Madison, Wisconsin

Subscription Price:

One Year, \$17.97; Three Years, \$36.97
Published each month, except July, by the Wisconsin Taxpayers Alliance,
401 North Lawn Avenue, Madison, Wisconsin 53704-5033

Postmaster:

Send address changes to *The Wisconsin Taxpayer*,
401 North Lawn Avenue, Madison, Wisconsin 53704-5033
phone: 608.241.9789 fax: 608.241.5807
e-mail: wistax@wistax.org Web site: www.wistax.org

Officers and Board of Directors:

Carol Ward Knox, Chair, Jefferson; J.R. Riordan, Vice-Chair, Madison;
Jere D. McGaffey, Secretary-Treasurer, Milwaukee

J.L. Adams, Beloit; M.D. Bugher, Madison; C.D. Fortner, Milwaukee;
S.D. Loehr, La Crosse; J.D. Quick, Manitowoc; D.R. Schuh, Stevens Point;
T.L. Spero, Milwaukee; J.B. Williams, Milwaukee

Staff:

Todd A. Berry, President; Kyle Christianson, Research Analyst; Dale J.
Knapp, Research Director; Sandra Mumm, Business Manager; Kelly
Pfeifer; Susan Ryan; Sharon Schmeling

Croix (\$114,000), Washington (\$113,800), and Dunn (\$112,258) counties. Coordinators were less likely than executives or administrators to receive health or retirement benefits, though 11 of 14 full-time coordinators did.

COUNTY BOARD

Each of Wisconsin's 72 counties has a county board charged with carrying out county business. As mentioned, county boards generally have more power when an administrator is in charge rather than an executive.

Membership

County board size is limited by population, according to state law. For example, counties with fewer than 25,000 residents are allowed a maximum of 21 members, while counties with more than 100,000 people are allowed 47 members (excluding Milwaukee). Therefore, larger counties tend to have more board members than smaller ones. With 38 members, Marathon County has the largest board, and Menominee County (7) has the smallest (see Table 1). Seven

Table I: Wisconsin 2009 County Board Membership and Compensation Offered

Admin. Type, Number of Members, Max Number of Members Allowed, Board Chair Salary, Health Insurance¹, Retirement Offered

County	Board Chair						Supervisors						Board Chair						Supervisors						
	#			Hlth.			#			Hlth.			#			Hlth.			Hlth.						
	Adm.	Mem.	Max	Salary	Ins.	Ret.	Adm.	Mem.	Max	Salary	Ins.	Ret.	Adm.	Mem.	Max	Salary	Ins.	Ret.	Adm.	Mem.	Max				
Adams	FTC	20	21	\$2,400									Marathon	AD	38	47	14,339								
Ashland	AD	21	21	6,450									Marinette	AD	30	31	7,200		x						
Barron	AD	29	31	2,400		x							Marquette	FTC	17	21	2,500								
Bayfield	AD	13	21	9,000		x							Menominee	FTC	7	na	3,420								
Brown	EX	26	47	11,250	75%			75%					Milwaukee	EX	19	na	71,412	92	x	92					
Buffalo	FTC	16	21	1,800									Monroe	AD	24	31	4,000	0							
Burnett	AD	21	21	6,000									Oconto	FTC	31	31	7,000	90	x						
Calumet	AD	21	31	-	0			0					Oneida	PTC	21	31	2,400								
Chippewa	AD	29	39	400									Outagamie	EX	36	47	13,000	0							
Clark	PTC	29	31	-		x							Ozaukee	AD	31	39	13,500	0							
Columbia	PTC	31	39	5,400									Pepin	PTC	12	21	1,200								
Crawford	PTC	17	21	5,000									Pierce	FTC	17	31	3,600								
Dane	EX	37	47	28,000	0	x	0						Polk	PTC	23	31	5,000		x						
Dodge	AD	37	39	12,000									Portage	EX	29	39	20,000								
Door	AD	21	31	850									Price	PTC	13	21	7,200		x						
Douglas	AD	28	31	15,000	0			0					Racine	EX	23	47	7,800	85	x	85					
Dunn	FTC	29	31	3,750									Richland	FTC	21	21	1,800								
Eau Claire	AD	29	39	4,675									Rock	AD	29	47	5,200								
Florence	PTC	12	21	300									Rusk	PTC	21	21	6,000		x						
Fond du Lac	EX	18	39	8,000	0	x	0						St. Croix	FTC	31	39	2,400								
Forest	PTC	21	21	2,400									Sauk	FTC	31	39	-	0							
Grant	PTC	31	31	43,720	*	x	*						Sawyer	PTC	15	21	7,200								
Green	PTC	31	31	2,400	0			0					Shawano	FTC	30	31	5,000								
Green Lake	PTC	19	21	4,350									Sheboygan	AD	34	47	10,000		x						
Iowa	AD	21	21	-									Taylor	PTC	17	21	4,500								
Iron	PTC	15	21	4,000									Trempealeau	PTC	17	31	7,000								
Jackson	PTC	19	21	4,000									Vernon	PTC	29	31	8,580	85	x						
Jefferson	AD	30	39	6,600	100	x							Vilas	PTC	21	21	5,600								
Juneau	PTC	21	21	12,000		x			x				Walworth	AD	11	39	12,000	0							
Kenosha	EX	28	47	12,000	85	x	85	x					Washburn	FTC	21	21	4,200	67							
Kewaunee	AD	20	21	5,431	0	x	0						Washington	FTC	30	47	35,820	0	x	0					
La Crosse	AD	35	47	15,240	60	x	60						Waukesha	EX	25	47	58,586	90	x	0					
Lafayette	FTC	16	21	7,000									Waupaca	PTC	27	39	8,000								
Langlade	PTC	21	21	2,538		x							Waushara	FTC	11	21	1,800								
Lincoln	PTC	22	31	7,500									Winnebago	EX	36	47	5,000	0							
Manitowoc	EX	25	39	4,500	0		0						Wood	PTC	19	39	4,860								

¹Health Insurance refers to the percentage of the premium paid by the county.

* Grant County paid \$450 towards health insurance in 2009.

Note:

EX = Executive; AD = Administrator; FTC = Full-time coordinator; PTC = Part-time coordinator.

Twenty-five counties had fewer board members in 2009 than 1986.

Salaries generally rise with county population.

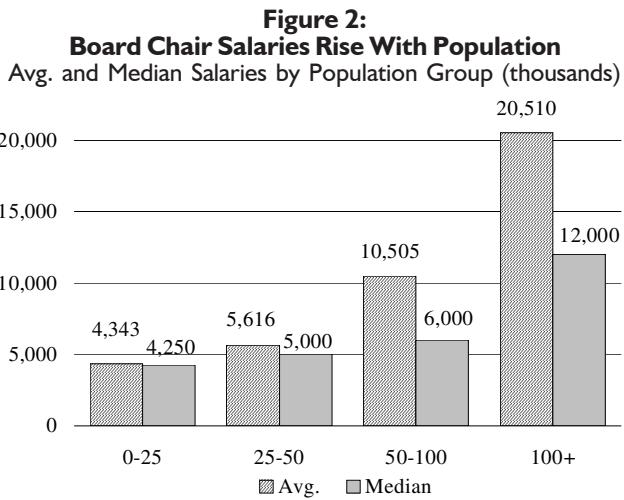
counties (Marathon, Dane, Dodge, Outagamie, Winnebago, La Crosse, and Sheboygan) have over 31 members, while 44 counties have between 20 and 31. In addition to Menominee, only six counties had fewer than 15 members: Waushara, Walworth, Florence, Pepin, Price, and Bayfield. The average board had 23.7 members, with a median of 21.5.

Seven counties (Buffalo, Door, Kenosha, La Crosse, Green, Oneida, and Calumet) had more board members in 2009 than 1986, while 25 had fewer. Calumet (4) and Green (2) added the most members, while Walworth (-24) and Brown (-20) cut the most.

Compensation

County board members are compensated for their work in different ways. Some are provided an annual salary, while others are paid according to the number and type of meetings they attend. A number of counties do not compensate members directly, but offer only travel or training reimbursement. Table 1 shows compensation of county chairs. Although some chairs may not receive a defined salary, and therefore have no salary listed, they may be compensated through per diem or per meeting payments.

Board Chair. The board chair is the head of the county board and often receives a higher salary than other supervisors. Chair salaries were highest in Milwaukee (\$71,412), Waukesha (\$58,586), Grant (\$43,720), Washington (\$35,820), and Dane (\$28,000) counties. The most populous counties tended to pay higher salaries than less populous ones (see Figure 2). In 2009, the average salary for a board chair in a county with more than 100,000 residents was \$20,510 (\$12,000 median) compared to \$4,343 (\$4,250 median) for counties with fewer than



25,000 people. Particularly in smaller counties, the board chair's salary may reflect duties also performed as administrative coordinator.

Although some counties provided an annual salary and per meeting payments, others only compensated for meetings attended. In 2009, 46 board chairs received payments for attending full county board meetings. Amounts ranged from \$150 per meeting in Door County (chair also received \$850 annual salary) to \$25 per meeting in Douglas and Grant. Among counties providing per meeting payments, the average and median were about \$52. A number of counties did not pay for attending full board meetings, but they did compensate for committee or special meeting attendance, or for meeting with county staff or state officials.

In addition to an annual salary or a per meeting payment, 25 counties also offered health insurance. However, only half paid a share of the premium in 2009, ranging from 100% in Jefferson to 60% in La Crosse. Grant County offered health insurance and paid \$450 toward the plan. Twenty-three counties offered retirement benefits to their board chair.

Supervisors. County board members (supervisors) were less likely than board chairs to receive an annual salary. In 2009, 21 counties paid salaries to supervisors, compared to 66 chairs that received a salary. Supervisor salaries were highest in Milwaukee (\$50,679), Waukesha (\$9,536), Dane (\$8,200), Brown (\$7,956), and Washington (\$6,600) counties. Instead of salaries, many counties paid supervisors on a per diem or per meeting basis. For example, Columbia County paid supervisors \$50 per county board meeting, \$35 for meetings lasting four hours or less, and a \$100 per diem for meals and lodging during an overnight stay. Smaller counties were more likely than larger ones to compensate per meeting as opposed to a defined salary. The average per meeting amount was \$52.

Supervisors were also less likely than board chairs to receive health or retirement benefits. Twenty-one of 72 counties offered health insurance, but only six paid a share of the premium: Milwaukee (92%), Racine (85%), Kenosha (85%), Brown (75%), La Crosse (60%), and Grant (\$450 per year).

County Revenues & Expenditures

In 2008, Wisconsin counties spent \$5.05 billion on general (operating and capital) operations and collected \$5.19 billion in general revenues. Although both totals were up from 2005, average annual increases in revenue collections have slowed from the early 2000s (see Table 1).

REVENUES

Wisconsin counties collected \$915 per person in 2008 general revenues. Taxes, primarily on property, provided counties their largest revenue source, followed by state aids and charges/fines (see Figure 1). Since 2006, counties have been under state-imposed property tax restrictions, known as levy limits. These limit the increase in county property taxes to a specified percentage, plus an allowance for new construction. In 2009-10, counties were allowed a 3% increase (not including new construction) over 2008-09 levies.

General Revenues

General revenues—which do not include proceeds from long-term debt, interfund transfers, proceeds of refunding bonds, and sale of major fixed assets—increased an average of 4.4% annually during 2000-05, rising from \$3.8 billion to \$4.7 billion. The increase was largely driven by growth in tax revenues, public charges/fee collections, and federal aids. Over the ensuing three years, however, revenue growth slowed, as increases averaged 3.4%. The decline primarily reflected slower growth in tax collections and significant declines in federal aids.

General revenues per capita averaged \$915 in 2008, up 8.8% from 2005 (\$841) and 28.7% from 2000 (\$711). Collections were highest in Menominee (\$1,918), Florence (\$1,716), Door (\$1,708), Washburn (\$1,526), and Adams (\$1,520). Six counties reported revenue collections below \$700 per resident: Waukesha, Racine, Ozaukee, Walworth, Iowa, and La Crosse.

Although average revenue collections rose an average of 4.1% annually from 2000 to 2008, increases varied greatly among individual counties (see Table 2). Dodge County had the largest increase in per capita revenues, followed by Door, Kewaunee, and Milwaukee. Only two

counties—Racine (-0.9%) and Walworth (-2.8%)—seen declines in per capita collections from 2000-2008.

Taxes

County tax revenues totalled \$2.1 billion in 2008, with the majority (83.4%) from property taxes. From 2000 to 2005, property tax collections increased 5.7% per year. However following levy limits in 2005, average annual growth slowed to 2.9% from 2005 to 2008.

In addition to property taxes, a number of counties also impose an optional 0.5% sales tax. As of January 1, 2008, 60 counties administered a sales tax. For 2010, that number is 62; only Brown, Calumet, Kewaunee, Manitowoc, Menominee, Outagamie, Racine, Sheboygan, Waukesha, and Winnebago do not have a county sales tax.

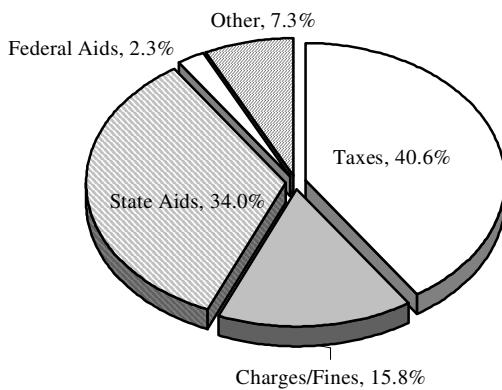
Per capita 2008 tax collections averaged \$372. Among individual counties, collections were highest in Door (\$888), Adams (\$805),

Table I:
County Revenues and Expenditures Change over Time
2000, 2005, 2008 (\$ in Millions)

	00-05		05-08		
	2000	2005	Avg. Chg.	2008	Avg. Chg.
Revenues					
Taxes	\$1,471.1	\$1,943.8	5.7%	\$2,110.2	2.8%
Prop. Taxes	1,225.2	1,617.2	5.7	1,759.7	2.9
Public Charges/Fines	397.9	628.6	9.6	822.1	9.4
State Aids	1,481.3	1,639.0	2.0	1,763.6	2.5
Federal Aids	115.9	152.5	5.6	119.0	-7.9
Other	310.1	329.7	1.2	378.4	4.7
Subtotal	3,776.2	4,693.5	4.4	5,193.4	3.4
Other Financing	402.0	512.5	5.0	587.5	4.7
Total	4,178.2	5,206.0	4.5%	5,780.9	3.6%
Expenditures					
HHS	1,597.4	2,037.3	5.0%	2,427.6	6.0%
Pub. Safety	705.5	879.0	4.5	1,022.5	5.2
Gen'l Govt.	493.8	615.4	4.5	651.3	1.9
Hwys.	384.6	418.2	1.7	436.4	1.4
Cult/Edu/Rec.	268.4	302.5	2.4	343.1	4.3
Consrv. & Develop.	110.8	148.4	6.0	149.6	0.3
Water & Sanitation	18.8	17.7	-1.2	21.8	7.2
Oper. & Cap. Exp.	3,579.3	4,418.3	4.3	5,052.4	4.6
Debt Service	241.7	249.5	0.6	315.6	8.1
Other	314.0	428.8	6.4	342.5	-7.2
Total	4,135.0	5,096.6	4.3%	5,710.5	3.9%

Figure 1:
County General Revenues by Source

2008 Total = \$5.19 Billion



Fee and fine collections were up 116.4% from 2000 to 2008.

Florence (\$742), Green Lake (\$689), and Marquette (\$663). Grant, Waukesha, Walworth, Racine, Ozaukee, and Chippewa counties all collected less than \$300 per capita in 2008.

As expected, counties with the highest per capita tax collections also tended to have the highest per capita property taxes. Door (\$759), Adams (\$711), and Florence (\$648) reported the highest collections, while Grant (\$196) and Walworth (\$163) were the only two counties to have property tax collections below \$200 per person in 2008. It is important to consider that some vacation destination counties have high property taxes per capita due to relatively small permanent populations. Statewide, property taxes averaged \$310.

The largest area of county spending was health and human services.

Public Charges/Fines

Many counties have raised public charges (fees) and fines to generate additional revenue. In 2008, county fees and fines totalled \$822.1 million, 116.4% more than eight years earlier.

From 2000 to 2005, collections increased 9.6% annually, faster than any other county revenue source. The trend continued during 2005-2008, with collections rising an average of 9.4% per year. Growth in fee collections was two-times larger than the next fastest growing revenue source.

Per capita fee/fine collections averaged \$145 in 2008. Milwaukee County (\$434) reported the highest per capita amount, followed by Washburn (\$308), Dodge (\$296), and Iron (\$286). Three counties—Wood, Kenosha, and Racine—had collections below \$40 per resident.

SPENDING

The state's 72 counties spent a total of \$5.71 billion in 2008. The majority of that spending was for general operating and capital expenditures, which include public safety, health and human services (HHS), highways, and general government functions. However, \$315.6 million in debt service is also included in the total.

During 2000-05, general operating and capital spending increased an average of 4.3% per year, rising from \$3.6 billion to \$4.4 billion. Despite state-imposed levy limits following 2005, general spending increased slightly faster in more recent years. From 2005 to 2008, spending rose an average of 4.6% annually, reaching \$5.1 billion. Increases during this time were driven largely by health and human services, public safety, and water/sanitation expenditures. However, growth in total spending, which includes debt service and other financing (e.g., interfund transfers), slowed from the early 2000s.

Health and Human Services

The largest area of county spending was health and human services. In 2008, HHS spending totalled \$2.4 billion, or nearly half of all general outlays. HHS includes spending for health officers, inspections, mental health programs, institution care, and veterans programs.

Table 2:
Change in Revenue Collections Vary
Highest and Lowest Chg. in Gen'l Rev's, 2000-08

County	Revenues Per Capita		
	2000	2008	Avg. Chg.
Dodge	\$634	\$1,134	7.5%
Door	1,080	1,708	5.9
Kewaunee	806	1,226	5.4
Milwaukee	815	1,220	5.2
Manitowoc	594	873	4.9
Winnebago	563	827	4.9
Calumet	504	739	4.9
Polk	680	992	4.8
Green Lake	841	1,227	4.8
Green	605	869	4.6
Florence	1,488	1,716	1.8
Chippewa	695	797	1.7
Burnett	1,029	1,167	1.6
Pierce	717	809	1.5
Iowa	615	688	1.4
Dunn	922	1,030	1.4
Kenosha	780	869	1.4
Richland	1,055	1,152	1.1
Racine	609	567	-0.9
Walworth	860	685	-2.8

Table 3:
Per Capita County Spending by Major Area
 Total Oper. & Capital Spending and Major Spending Areas, Lowest and Highest by Category, 2008

Oper. & Capital		HHS		Public Safety		General Govt.		Highways/Trans.	
County	Per Capita								
Waukesha	\$529	Iowa	\$154	Grant	\$101	Racine	\$51	Rock	\$19
Racine	550	Waukesha	220	Waukesha	103	Brown	61	Dane	22
Wood	587	Wood	225	Calumet	108	Grant	68	Winnebago	35
Ozaukee	596	Racine	225	Winnebago	121	Outagamie	78	Walworth	37
La Crosse	681	Ozaukee	231	Buffalo	124	Wood	79	Racine	41
Outagamie	705	Portage	232	Chippewa	126	Winnebago	85	Kenosha	47
Portage	733	Washington	254	Outagamie	128	Vernon	85	Milwaukee	48
Calumet	734	Vilas	255	Eau Claire	130	Rock	87	La Crosse	50
Iowa	735	Oneida	277	Barron	131	Manitowoc	87	Waukesha	52
Fond du Lac	743	Marathon	281	Wood	136	La Crosse	89	Ashland	54
State Avg.	890	State Avg.	428	State Avg.	180	State Avg.	115	State Avg.	77
Washburn	1,396	Crawford	562	Door	289	Marquette	224	Florence	201
Pepin	1,401	Douglas	563	Marquette	290	Iron	226	Menominee	203
Sawyer	1,410	Jackson	593	Sawyer	305	Green Lake	239	Sawyer	218
Iron	1,423	Price	593	Oneida	310	Rusk	291	Washburn	220
Door	1,440	Ashland	594	Waushara	322	Menominee	293	Buffalo	222
Adams	1,444	Rusk	597	Menominee	329	Kewaunee	304	Iowa	248
Florence	1,629	Washburn	614	Forest	347	Florence	304	Price	252
Rusk	1,642	Milwaukee	679	Vilas	355	Lincoln	322	Kewaunee	254
Bayfield	1,663	Pepin	720	Florence	360	Door	352	Adams	317
Menominee	1,964	Menominee	1,063	Lincoln	493	Bayfield	464	Rusk	317

From 2000 to 2005, HHS spending increased an average of 5.0% annually. That growth was second highest among general spending areas, behind only conservation and development. From 2005 to 2008, HHS spending grew faster (6.0%) on average than in the prior five years. Only water and sanitation spending increased faster during that time.

Statewide, 2008 HHS spending averaged \$428 per capita, up 17.5% from 2005 (\$365). Menominee County spent the most per capita, followed by Pepin and Milwaukee (see Table 3). Only two counties, Iowa (\$154) and Waukesha (\$220), spent less than \$225 in 2008.

Public Safety

Counties spent over \$1 billion on public safety in 2008, making it the second-largest spending category. Combined with HHS, the two categories accounted for nearly 70% of county general expenditures. Public safety spending primarily entails monies needed to operate county jails and the sheriff's department.

Annual growth in safety spending increased slightly faster in the latter part of this decade, averaging 5.2% since 2005 vs. 4.5% during 2000-05. Among individual counties, per capita safety spending was highest in Lincoln, Flo-

rence, Vilas, Forest, and Menominee. Spending was lowest in Grant, Waukesha, Calumet, Winnebago, and Buffalo.

Although some might expect crime rates to be the main factor in the amount a county spends on public safety, county population was actually a better indicator. Each of the 10 highest-spending counties was in the bottom half of all counties in terms of population. Higher spending in less populous areas likely reflects the county sheriff handling duties performed by municipalities in larger counties.

General Government

General government is the third-largest component of county spending and includes operating expenditures for county government (e.g., board, clerk, treasurer, etc.). General government spending totalled \$651.3 million, averaging \$115 per capita. General government outlays increased an average of 4.5% per year from 2000 to 2005, but slowed from 2005 to 2008, averaging just 1.9%. □

Less populated counties tend to spend most on public safety.

DATA SOURCES:

Wisconsin Department of Revenue County and Municipal Revenues and Expenditures Reports; Wisconsin Legislative Fiscal Bureau; Wisconsin Legislative Reference Bureau, WISTAX 2003 and 2010 County Surveys; WISTAX calculations.



PERIODICALS
USPS 688-800

Wisconsin Taxpayers Alliance

401 North Lawn Avenue • Madison, WI 53704-5033
608.241.9789 • www.wistax.org

WISTAX NOTES

■ **Fund Transfer Unconstitutional.** In a 5-2 ruling, the Wisconsin Supreme Court found that a \$200 million transfer from the Injured Patients and Families Compensation Fund to the general fund to balance the 2007-09 state budget was unconstitutional. The fund provides secondary medical malpractice insurance for Wisconsin physicians and health care providers, and is funded with assessments on them. The court ruled health providers had a constitutionally protected property interest in the fund.

The court ruling overturns a lower court decision, orders the state to repay the \$200 million with interest, and bars future transfers from the fund. The judgment adds to the state's \$1.23 billion structural imbalance heading into the first year of the 2011-13 biennium. The case was remanded to a lower court to determine repayment timing and conditions.

WISTAX FOCUS

■ **Looking Ahead.** Though we pay limited attention to foreign elections, the May parliamentary contest in Britain

could signal what's ahead for the US and Wisconsin—voter discontent with incumbents and with both major parties. "Legislative politics (II): Hints for looking ahead" (*Focus #09-10*) looks to the British election for clues to Wisconsin voter sentiment. Voter anger, there as here, appears to be driven by economic anxiety, war fatigue, deficit worries, and distaste for scandal. Reflecting that anger, UK voters gave no party the majority needed to form a government. A similar scenario could play out in Wisconsin if voters divided control of the legislature between the parties.

■ **Teacher Layoffs.** Milwaukee Public Schools (MPS) could lay off as many as 482 teachers, mostly young staff, while other large districts are predicting far fewer cuts. "Understanding Milwaukee's teacher layoffs" (*Focus #10-10*) finds reasons for the layoffs include a 14% enrollment drop since 2000, state revenues limits, and compensation policies. Fringe benefits paid to instructional staff at MPS are higher than in other large US districts. Also, compared to other districts in the state, MPS pays relatively high benefits to retired staff and above-average levels of compensation to noninstructional staff. □

NEW MUNICIPAL SPENDING REPORT NOW AVAILABLE!

The 2010 edition of *MunicipalFacts* is now available. *MunicipalFacts* is Wisconsin's best source for financial and demographic information on Wisconsin's major cities and villages. It includes information on municipal spending, property taxes, debt, shared revenues, income, and population. Five years of data allows one to see how finances have changed, and easy-to-understand charts and tables make comparing your municipality to its peers simple. This year's edition includes a ninth population group, making comparisons among similarly sized communities easier than ever.

MunicipalFacts 10 has information on 237 cities and villages in Wisconsin with populations of 2,000 to 150,000. The 112-page book is available for \$17.95 plus tax, if applicable. To find out if your municipality is included, or for more details, contact WISTAX at 608.241.9789 or at wistax@wistax.org.