



WASHINGTON STATE
ASSOCIATION OF COUNTIES

Appendix G

County Service System Mapping and

Comparison to Other States

County Financial Health and Governance Alternatives 2007 Legislative Study

October 26, 2007

Produced for:

Department of Community Trade and Economic Development

BACKGROUND

The 2007 legislature directed the Department of Community, Trade and Economic Development (CTED) to present a study of county financial health and governance alternatives to the Governor and Legislature by December 1, 2007. The study request emerged as a result of legislative debate over increases in state funding to counties. The legislature recognized that counties have limited revenue options and fiscal capacity. Annexations and incorporations resulting from the Growth Management Act and citizen initiatives have further constrained counties over the last two decades.

Counties in Washington also have limited organizational structure options compared with other states and with Washington cities, which may lead to inefficiencies. The state saw an interest in reviewing whether changes in organizational structure will improve fiscal health and/or service delivery in local communities.

MAPPING

This portion of the study outlines the major service systems of counties within Washington State, laying out service and financial responsibilities among counties and the state. Three charts were developed to illustrate service and financial relationships between counties and Washington State: 1) who delivers major services, 2) who determines the level of those services, and 3) who funds those services. Because service and financial responsibilities often overlap between counties and the state, the charts use the term “shared” in those instances. However, “shared” does not mean that responsibilities or funding are shared equally. In some instances the financial contribution of the state is quite small, such as elections, courts, or county transportation. In other instances, such as mental health, the financial contribution is much larger by the state.

Additionally, several other states were also examined to compare and contrast how counties are organized, how services are delivered, how level of service is determined, and how those services are funded. The states chosen include Arizona, Colorado, Indiana, Maryland, Minnesota, and Wisconsin because of their comparable population size and service responsibilities. Because services are quite varied among the states, this report examines seven major service systems between states 1) courts and legal services, 2) jails, 3) human services, 4) public health, 5) transportation, 6) elections, and 7) property tax assessment and collection.

FINDINGS

Governance

1. A Board of County Commissioners or Board of County Supervisors with three to five elected members that exercises both legislative and executive power is the basic governance structure of counties. The majority of counties operate under this system in Washington State and the comparison states.
2. Other states offer more forms of county governance. Like Washington State, the most urbanized and high growth counties have opted to form charter counties. In three instances, Colorado, Indiana, and Minnesota, their state legislatures amended their

constitutions to create city-county consolidated governments in only their most urban counties.

3. The second most exercised optional form of county governance is the county commission/county manager or administrator form. Arizona requires it of every county. In Minnesota and Wisconsin, where it is an option, a majority of those states counties have exercised the option to have a county manager or administrator.
4. A public vote within the county is generally required to implement any optional form of government.
5. Minnesota is the only state where changes to separately elected offices such as Sheriff or County Auditor can occur absent a county charter. County Clerk, County Sheriff, and County Attorney, County are generally constitutional elective offices among the comparable states. However, a few states allow for the appointment or consolidation of the functions of the County Assessor, County Auditor, and/or County Treasurer by a public vote or action by the Board of Commissioners/Supervisors.

Services

1. In all the states examined, counties are the constitutional administrative arm of the state. As a result, counties deliver a wide range of services. Additionally, the state generally sets the level of service required by the county.
2. Other than Indiana, counties are not “home rule” counties. In other words, counties need specific authority from the state legislature to act. This was noted by the comparable states as a barrier to providing efficient services and generating adequate revenues.
3. The largest service provided by counties is public safety and courts. The second largest service provided by counties is human services.
4. The services provided by separately elected officials are very similar among the states.

Finance

1. Property tax is largest source of revenue for counties.
2. The second largest source of revenue for counties varies between federal and state grants or a county imposed income or sales tax.
3. State grants are generally dedicated to public safety, court or human services purposes as reimbursement for acting as an agent of the state. However, counties in all the comparable states supplement those services with county funds citing insufficient funding by the state.

Multi-State Comparison of Services & Funding

1. Courts & Legal Services

Washington ranks lowest among the states in the amount of funding the state provides for courts and legal services. This information is from the Office of Justice Programs, United States Department of Justice and measures state and local funding for trial courts, prosecution, and indigent defense. In the states where funding was higher than Washington, state funding for indigent defense is greater.

COMPARISON TO OTHER STATES

	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
			County	State
Courts & Legal Services				
Washington	County	State	85.3%	14.7%
Arizona	County	State	76.5%	23.5%
Colorado	Shared	State	58.1%	41.9%
Indiana	County	Shared	75%	25%
Maryland	County	Shared	37.7%	62.3%
Minnesota	County	Shared	58.1%	41.9%
Wisconsin	County	Shared	53.5%	46.5%

2. *Jails*

The operation of a county jail to house persons charged with misdemeanor and felon crimes is a traditional county function. In the comparable states, there is little state funding of this service. Colorado was unique in that the state pays counties \$49.69/day fee for each person charged with a felony. Maryland has a state funded capital construction program for county jails. Minnesota is also unique in that the law allows counties to contract with the state to provide all felony incarceration services, pre and post trial. Those counties that have opted for such contracts receive a state subsidy for the service based on a formula that must be matched by the county; state funding is not provided to the remaining Minnesota counties.

COMPARISON TO OTHER STATES

	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
			County	State
Jails				
Washington	County	State	100%	0
Arizona	County	State	100%	0
Colorado	County	State	58%	42%
Indiana	County	County	100%	0
Maryland	County	County	100%	Provides capital funds
Minnesota	County	State	100%	Contract \$ or 0
Wisconsin	County	State and Judicial	100%	0

3. *Human Services & Public Health*

These areas represent the greatest sharing of service responsibility and funding between counties and the state, and as a result, generated the least amount of comparable analysis. States generally contract or provide block grants with counties for a specific set of services. Counties generally supplement the services using county funds.

The states did identify three trends worth noting. First, there is a movement away from block grant funding to contracted services with the state. Block grants gave counties greater flexibility in matching services and service level to local needs. Second, the proportion of county funding for human services and public health is growing as states are reducing funding and/or services provided by the state. County funding is increasing to maintain previous level of services. Third, reduced federal funding in these areas is also straining county budgets.

COMPARISON TO OTHER STATES				
	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
Human Services			County	State
Washington	Shared	State	Shared	
Arizona	Shared	State	Shared	
Colorado	Shared	State	Shared	
Indiana	Shared	Shared	Shared	
Maryland	State	State	0	100%
Minnesota	County	State	Shared	
Wisconsin	Shared	State and Judicial	Shared	
Public Health			County	State
Washington	Shared	Shared	Shared	
Arizona	Shared	Shared	Shared	
Colorado	Shared	Shared	Shared	
Indiana	Shared	Shared	Shared	
Maryland	Shared	Shared	Shared	
Minnesota	County/Multi-County	Shared	Shared	
Wisconsin	Shared	State and Judicial	Shared	

4. *County Transportation*

Washington ranks lowest among the states in the amount of funding the state provides for county roads through sharing revenue from the state gas tax and vehicle fees. Like Washington, Colorado and Minnesota can levy a local property tax for county roads. In the remaining states, county road funding is supplemented through local vehicle fees. In 2007, Washington counties were provided the authority to impose a \$20 vehicle license fee. Wisconsin is unique in that counties maintain state and county roads through contracts with the state.

COMPARISON TO OTHER STATES				
	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
County Transportation			County	State
Washington	County	Shared	Shared. Counties provided 16.5% of state gas tax. Property tax in unincorporated areas for county roads.	
Arizona	County	Shared	Shared. Counties provided 20% of state gas tax	
Colorado	Shared	Shared	Shared. Counties provided 26% of state gas tax. Property tax for county roads allowed.	
Indiana	Shared	Shared	Shared. Counties provided 26.5% of state gas tax and vehicle fees	
Maryland	County	County	Shared. Counties provided 30% of state gas tax	
Minnesota	State/County/City	Shared	Shared. Counties fund county roads through property tax. State funds county/state highways through 31.8% of state gas tax and vehicle fees	
Wisconsin	County	State	0	100%

5. ***Property Tax Assessment & Collection***

Washington’s property tax assessment and collection system is similar to most states. Under some state supervision, County Assessors determine the assessed value of property throughout the county and County Treasurers/Auditors collect taxes for all units of government. In the three states with this system, there is no state funding for this service. In Indiana and Wisconsin, where cities and townships are responsible for valuing property, each unit of government is responsible for their own tax collection. Maryland is unique in that the state does all assessment and collection functions for all units of government.

COMPARISON TO OTHER STATES				
	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
Property Tax Assessment & Collection			County	State
Washington	County	State	100%	State provides oversight and assesses state utilities

COMPARISON TO OTHER STATES

	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
Property Tax Assessment & Collection			County	State
Arizona	County	State	100%	State provides oversight and assesses mines and other natural resources
Colorado	Shared	State	100%	State provides oversight and assesses state utilities
Indiana	County/Townships	State	Townships assess property. County oversees Townships and collects taxes	State provides oversight and assesses state utilities
Maryland	State	State	0	100%
Minnesota	County	Shared	100%	State provides oversight and assesses state utilities
Wisconsin	Towns, Cities and Villages	Towns, Cities and Villages	Pays for county tax collection only	Pays for collection of state tax and assesses some commercial property

6. Elections

The federal Help America Vote Act of 2002 (HAVA) mandated that all states and localities upgrade many aspects of their election procedures, including their voting machines, registration processes and poll worker training. As a result, there is more uniformity among state election processes than in the past. HAVA also required states develop a single, uniform, official, centralized, interactive computerized statewide voter registration list defined, maintained, and administered at the state level. This service had previously been performed at the local level.

HAVA also provided federal funding for new election voting machines and equipment. In all states, the purchase of voting machines and supplies are a county responsibility. Maryland has supplemented their federal funding with state funds to implement coordinated computerized elections. Colorado and Indiana are moving in this direction with the state funding pilots programs of coordinated computerized elections.

The cost of preparing and printing ballots remains a county responsibility at county cost. States allow counties to apportion costs to other units of government. However, counties must cover the cost of the state’s portion of primary and general elections.

COMPARISON TO OTHER STATES				
	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
Elections			County	State
Washington	County	State	100%. Election costs, excluding state, are apportioned among jurisdictions	Odd Year State Elections
Arizona	County	State	100% Counties may charge special taxing districts for special elections	0
Colorado	County	State	100% Counties may charge non-partisan districts for their elections	Ballot measures required by TABOR amendment
Indiana	Generally County, but some towns may conduct town elections.	Shared	100%. Towns can contract with counties to perform town elections	0
Maryland	County	State	Shared. State provides local voting machines and software. Counties pay all other costs.	
Minnesota	Cities, Townships and Counties	State	100%. Election cost, excluding state, are apportioned among jurisdictions	State pays cost of printing constitutional amendment ballots
Wisconsin	Towns, Cities, Villages and Counties	State	100%. Election costs, excluding state, are apportioned among jurisdictions	0

WASHINGTON

There are an estimated 6.4 million people living in Washington State in 39 counties. Counties in Washington State derive most of their powers from the State Constitution and the actions of the state legislature. In fact, as early as 1863, when Washington was still a territory, the legislature passed a law which stated that counties shall have no other powers except for those given them by law. The State Supreme Court also clarifies this issue in court decision noting that counties are “creatures of the legislature” created by to perform specific function and having no independent separate existence.

Two basic forms of county government exist in Washington State, boards of county commissioners and home-rule charter counties. Thirty-three counties are structured as boards of county commissioners, which consist of three elected commissioners. A constitutional amendment (Article XI, Section 4) adopted in 1948 allows for citizens in counties to develop county charters to change their form of government to fit their needs. To date, six counties have adopted home-rule charters (Clallam, King, Pierce, San Juan, Snohomish, and Whatcom).

The state constitution requires the election of the County Sheriff, County Clerk, County Treasurers, and County Prosecuting Attorneys (Article XI, Section 5). The positions of County Assessor, County Auditor, and County coroner are not specified in the constitution, but are required to be elected under RCW 36.16.030.

Service Responsibilities

Regardless of the type of government, all counties are responsible for providing the same services and facilities for their citizens. Such services and facilities can be grouped as follows. Services marked with an (*) are required or governed under state law.

General Government* - This grouping includes executive and legislative control, judicial support, election supervision*, financial administration (budgeting and accounting), legal (counsel and prosecution), personnel administration, planning and zoning, general services, and alcoholic beverage control.

Public Safety* - This grouping includes law enforcement, fire protection, corrections, building inspection, animal control, and traffic engineering.

Public Works* - This grouping includes road construction and maintenance, sewer, water, storm drains, and solid waste collection and disposal (in Montgomery and Prince George's counties sewer and water services are provided by the Washington Suburban Sanitary Commission).

Health* - This grouping includes support of the state required and regulated county health department.

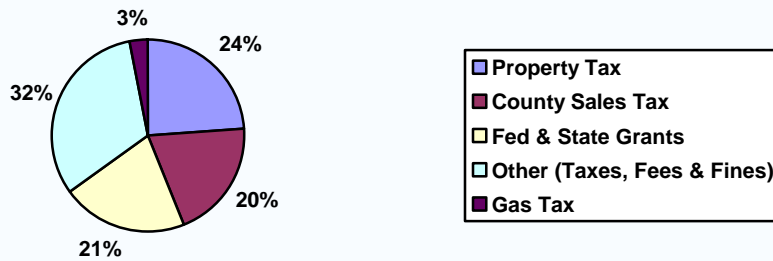
Recreation and Parks - This grouping includes recreation activities and facilities, and park and open space maintenance and development.

Land Planning* and Development - This grouping includes such things as urban and rural development and redevelopment, housing, economic development, and economic opportunity programs.

Debt Service* - Debt service is the annual principal and interest payments on debt issued for the development of public capital facilities (i.e., roads, schools, libraries, parks, etc.).

Government Tax & Finance Structure

Washington counties have four main sources of revenue: property taxes, sales and other selected sales taxes, fees for service, and federal and state grants.



One of the tax areas that have received significant attention in the past three decades is local government. The revenue sources of counties are strictly controlled by the Legislature and only specifically authorized taxes can be imposed at the local level.

Property tax is the mainstay of local government, but its dominant role has declined somewhat. In 1970 property taxes accounted for 86.5% of local tax revenues; that percentage declined to 64.5% by 2004. The decline is the result of Initiative 747, which limits the growth of county regular levies to 1%.

Picking up the slack has been a variety of local sales taxes and taxes on lodging. There are currently 22 different types of local sales taxes of which sixteen are available to counties. Of the sixteen sales taxes, only two are not dedicated to specific purposes. As a result, increasing proportion of county revenues is restricted and has reduced counties' ability to respond to changing citizen needs. The average proportion of restricted county revenue is 50%.

Other local sources of revenue for Washington counties include specific taxes (real estate excise tax, liquor tax, lodging tax, etc.) or in lieu of property taxes (leasehold excise tax and timber taxes).

Because counties deliver many services under contract for the state, most notably public health and mental health, the proportion of state and federal grants is large.

In 1999, the voters approved Initiative 695 which repealed the state's motor vehicle excise tax, which was a major source of state shared revenue with counties. Although the Initiative was subsequently declared unconstitutional, the Legislature effectively repealed the tax. As a result, counties lost approximately \$75 million in sales tax equalization and criminal justice funding. Public health funding has continued to be backfilled by the Legislature at 2001 levels.

Services & Funding

Because services are quite varied among the states, this report examines seven major service systems between states 1) courts and legal services, 2) jails, 3) human services, 4) public health, 5) transportation, 6) property tax assessment and collection, and 7) elections.

Washington			
Service Areas	Service Delivery?	Who Determines Level of Service Delivery?	Who Funds the Service?
Courts & Legal Services	County	Shared	County: 85.3% State: 14.7%
Jails	County	State	County
Human Services	Shared	State	Shared
Public Health	Shared	Shared	Shared
Transportation	County	Shared	Shared. Counties provided 16.5% of state gas tax.
Property Tax Assessment	County	State	County
Elections	County	State	County. Election costs, excluding state, are apportioned among jurisdictions. State pays its portion of cost in odd years.

However, counties in Washington and other states provide a variety of services. The following is a more detailed list of functions and funding sources for Washington counties.

As is evidenced by the charts, Washington’s counties perform a wide range of services on behalf of the state. However, the level of service is predominantly set by the state to be funded, in part or in whole, by local revenues. This absence of local control over what services are offered and at what level is placing a greater strain on county revenues, particularly those that are in fiscal distress.

WASHINGTON - WHO DELIVERS THE SERVICE

	General Government	Public Safety	Health & Human Services	Environment, Public Works & Economic Development
State	Sales, Selected Sales, Leasehold, B&O Tax Administration & Collection	State Supreme & Appeals Courts	Income Assistance	State Parks
	Corporate Registration & Licensing	Justice Network Software & Data	Medicaid	State Highways & Ferries
	Vehicle Licensing Software & Data	State Prisons & Juvenile Institutions (long-term felons)	State Mental Health Institutions	Hydraulic & Water Right Permitting
	Higher Education	State Patrol & Crime Lab	Child Welfare Services	State Trust Land Management
	Drivers Licensing	National Guard		Fish & Wildlife

Shared	Property Tax Exemption & Utilities Assessments	Juvenile Community Services	Special Population Services: Seniors, Area Agencies on Aging, Veterans, Developmentally Disabled	Environmental Protection: Shoreline Management, SEPA, Water Quality & Quantity, Waste Management
	Voter Registration & Elections	Crime Victim Services	Mental Health Services	Economic Development & Tourism
	Employee Retirement: PERS & LEOFF	Emergency Management & Terrorism Response		
	Vehicle & Marriage Licensing	Law Enforcement & Corrections Training		
	Archival Records			
	Vital Statistics			

County	Property Tax Assessment & Collections (excluding intercounty utilities)	Superior, District & Juvenile Courts (criminal and civil)	Community Based Human Services	County Roads, Bridges, Airports & Ferries
	Real Estate Excise Tax Collection	Court Records (criminal and civil)	Public Health Services (including environmental health)	Limited Wastewater Treatment & Water Utilities
	Property Based Data & Records	Adult and Juvenile Detention & Community Supervision	Food Banks & WIC Programs	Growth Management
	Buildings, Information Technology & Vehicle Fleets	Juvenile Dependency	Drug & Alcohol Services	Building Permitting
	Local Legislative Process	Indigent Defense & Interpreter Services	Housing (including homeless programs)	Land-Use Zoning and Permitting
	County Selected Business, Pet & Event Licenses	Prosecution (criminal and civil)		Watershed Planning
	Budget & Financial Systems	Sheriff		Surface Water Planning & Control
	Labor Relations	E-911 Dispatch		Solid Waste Management
	Employee Benefit Programs	Medical Examiner or Coroner		Sports & Convention Facilities
	Personnel & Risk Management	Search & Rescue		Extension Services
		Animal Control		County Parks & Recreation
				Weed Control
				Arts & Fairs

WASHINGTON - WHO DETERMINES LEVEL OF SERVICE

	General Government	Public Safety	Health & Human Services	Environment, Public Works & Economic Development
State	Sales, Selected Sales, Leasehold, B&O Tax Administration & Collection	State Supreme & Appeals Courts	Income Assistance	State Parks
	Corporate Registration & Licensing	Justice Network Software & Data	Medicaid	State Highways & Ferries
	Vehicle Licensing Software & Data	State Prisons & Juvenile Institutions (long-term felons)	State Mental Health Institutions	Hydraulic & Water Right Permitting
	Higher Education	State Patrol & Crime Lab	Child Welfare Services	State Trust Land Management
	Drivers Licensing	National Guard	Mental Health Services	Fish & Wildlife
	Property Tax Exemption & Utilities Assessments	Juvenile Community Services	Drug & Alcohol Services	Growth Management
	Property Tax Assessment & Collections (excluding intercounty utilities)	Superior, District & Juvenile Courts (criminal and civil)		Building Permitting
	Voter Registration & Elections	Court Records (criminal and civil)		Land-Use Zoning and Permitting
	Employee Retirement: PERS & LEOFF	Adult and Juvenile Detention & Community Supervision		Environmental Protection: Shoreline Management, SEPA, Water Quality & Quantity, Waste Management
	Labor Relations	Juvenile Dependency		Watershed Planning
	Real Estate Excise Tax Collection	Indigent Defense & Interpreter Services		Solid Waste Management
	Archival Records	Prosecution (criminal and civil)		
	Medical Examiner or Coroner			
	Sheriff			
Shared	Buildings, Information Technology & Vehicle Fleets	Crime Victim Services	Special Population Services: Seniors, Area Agencies on Aging, Veterans, Developmentally Disabled	Economic Development & Tourism
	Local Legislative Process	Emergency Management & Terrorism Response	Public Health Services (including environmental health)	Limited Wastewater Treatment & Water Utilities
	Budget & Financial Systems	E-911 Dispatch	WIC Programs	Surface Water Planning & Control
	Vehicle & Marriage Licensing	Law Enforcement & Corrections Training		
	Personnel & Risk Management			
	Vital Statistics			
County	Property Based Data & Records	Search & Rescue	Community Based Human Services	County Roads, Bridges, Airports & Ferries
	County Selected Business, Pet & Event Licenses	Animal Control	Housing (including homeless programs)	Sports & Convention Facilities
	Employee Benefit Programs		Food Banks	Extension Services
				County Parks & Recreation
				Weed Control
				Arts & Fairs

WASHINGTON - WHO FUNDS THE SERVICE

	General Government	Public Safety	Health & Human Services	Environment, Public Works & Economic Development
State		State Supreme & Appeals Courts	Income Assistance	State Parks
	Corporate Registration & Licensing	Justice Network Software & Data	Medicaid	State Highways & Ferries
	Vehicle Licensing Software & Data	State Prisons & Juvenile Institutions (long-term felons)	State Mental Health Institutions	Hydraulic & Water Right Permitting
	Higher Education	State Patrol & Crime Lab	Child Welfare Services	State Trust Land Management
		National Guard		Fish & Wildlife
Shared	Property Tax Exemption & Utilities Assessments	Juvenile Community Services	Special Population Services: Seniors, Area Agencies on Aging, Veterans, Developmentally Disabled	Environmental Protection: Shoreline Management, SEPA, Water Quality & Quantity, Waste Management
	Voter Registration & Elections	Crime Victim Services	Mental Health Services	Economic Development & Tourism
	Employee Retirement: PERS & LEOFF	Indigent Defense & Interpreter Services	Public Health Services (including environmental health)	County Roads, Bridges, Airports & Ferries
	Vehicle & Marriage Licensing	Sheriff	WIC Programs	Sports & Convention Facilities
	Archival Records	Judge salaries and benefits	Drug & Alcohol Services	
	Vital Statistics			
	Sales, Selected Sales, Leasehold, B&O Tax Administration & Collection			
	Drivers Licensing			
County	Property Tax Assessment & Collections (excluding intercounty utilities)	Superior, District & Juvenile Courts (criminal and civil), excluding portion of judge salaries and benefits	Community Based Human Services	Limited Wastewater Treatment & Water Utilities
	Real Estate Excise Tax Collection	Court Records (criminal and civil)	Housing (including homeless programs)	Growth Management
	Property Based Data & Records	Adult and Juvenile Detention & Community Supervision	Food Banks	Building Permitting
	Buildings, Information Technology & Vehicle Fleets	Juvenile Dependency		Land-Use Zoning and Permitting
	Local Legislative Process	Prosecution (criminal and civil)		Watershed Planning
	County Selected Business, Pet & Event Licenses	Emergency Management & Terrorism Response		Surface Water Planning & Control
	Budget & Financial Systems	E-911 Dispatch		Solid Waste Management
	Labor Relations	Medical Examiner/Coroner		Extension Services
	Employee Benefit Programs	Search & Rescue		County Parks & Recreation
	Personnel & Risk Management	Animal Control		Weed Control
				Arts & Fairs

ARIZONA

County Structure

There is an estimated 5.13 million people living in Arizona in 15 counties. Counties in Arizona are a constitutional subdivision of state government and are charged to be the administrative arm of the state (Art. 12, Section 2).

Boards of Supervisors are the governing bodies of Arizona's counties. County supervisors are elected by district, serve a four-year term that are staggered among the board (not all elected at the same time), and are responsible for the operation of the county and the delivery of county services. Counties with a population under 200,000 have three supervisors while counties with a population over 200,000 have five supervisors. Residents of counties with a population less than 200,000 can vote to increase their number of supervisors to five, as three counties (Navajo, Coconino, and Yuma) have done. Each county also has a county manager (called county administrator in some counties) and various departments to administer county services and operations.

Pima and Maricopa Counties (counties with over 500,000 in population) were given the authority to frame and adopt a home rule charter in 1992 (Art. 12, Sec 5); both submitted a charter proposal to voters, but neither was approved.

According to the Arizona Constitution (Art. 12, Sec. 13) the following officers shall be elected – County Assessor, Clerk, County Attorney, County Recorder, County Sheriff, Superintendent of Schools, and County Treasurer. These separately elected county offices perform similar functions as those in Washington State. Each officer is elected to a four-year term.

Service Responsibilities

Regardless of the type of government, all counties are responsible for providing the same services and facilities for their citizens. Such services and facilities can be grouped as follows. Services marked with an (*) are required or governed under state law.

General Government* - This grouping includes executive and legislative control, judicial support, election supervision, financial administration (budgeting and accounting), legal (counsel and prosecution), personnel administration, planning and zoning (unincorporated area only), and general services.

Public Safety* - This grouping includes law enforcement, fire protection, corrections, building inspection, animal control, and traffic engineering.

Public Works - This grouping includes road construction and maintenance*, sewer, water, storm drains, and solid waste collection and disposal.

Education - (Kindergarten - 12th grade)* This includes support of the state required county board of education that operates under state law.

Health - This grouping includes support of the state required and regulated county health department.

Social Services* – This includes child protection, regulation of hospitals and nursing homes, chemical and alcohol dependency services, mental health services, and developmentally disabled services.

Libraries - This includes support of the county board of library trustees that operate under state law.

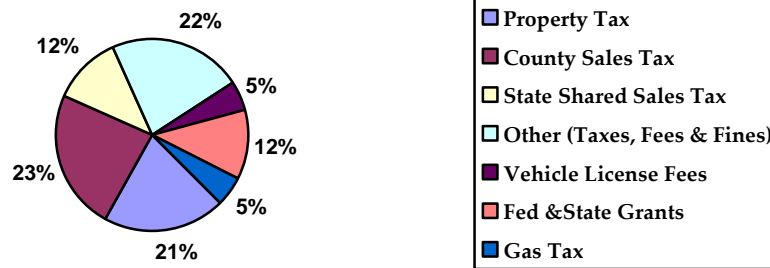
Recreation and Parks - This grouping includes recreation activities and facilities, and park and open space maintenance and development.

Land Planning and Development - This grouping includes such things as urban and rural development and redevelopment, housing, economic development, and economic opportunity programs.

Debt Service - Debt service is the annual principal and interest payments on debt issued for the development of public capital facilities (i.e., roads, schools, libraries, parks, etc.).

Government Tax & Finance Structure

Arizona counties have three main sources of revenue: property taxes, sales taxes, and state-shared revenues. Other sources of revenue include user fees, charges, and grants.



Property taxes are an important source of revenue for counties, and often account for the largest share of their overall tax revenues. The Arizona Constitution requires that taxes be uniform (Art. 9, Sec. 1). Similar to Washington, Arizona has a 2% primary property tax levy limit for homeowners.

State-shared revenues are another important source of income for counties. In Arizona, about one-third of counties' revenues are made up of state-shared revenues. Counties receive a portion of state-shared revenue based on a formula that considers the county's population and several other factors. State-shared revenues come from a portion of the state sales tax (transaction privilege tax), gas taxes (highway user revenue funds), and the vehicle license tax.

User fees are a growing source of revenue for counties. User fees are charges to people or other governments for the use of certain services. Counties also charge other governments for use of county services, such as cities and towns for use of their correctional facilities.

An additional source of revenue for counties in Arizona is the county sales tax. Thirteen counties in Arizona have enacted a county sales tax. Twelve counties levy a one-half cent tax, and one, Mohave County, levies a one-quarter cent sales tax. (Maricopa County is restricted from collecting a general county sales tax, and Pima County has not adopted one.)

Services & Funding

Arizona			
Service Areas	Service Delivery? State, County or Shared	Who Determines Level of Service Delivery? State, County or Shared	Who Funds the Service? State, County or Shared
Courts & Legal Services	County	State	County: 76.5% State 23.5%
Jails	County	State	County
Human Services	County	State	Shared
Public Health	Shared	Shared	Shared State funds mandated services
Transportation	County	Shared	Shared. Counties provided 20% of state gas tax.
Property Tax Assessment	County	State	County
Elections	County	Shared	County. Counties may charge special taxing districts for special elections.

COLORADO

County Structure

There is an estimated 4.75 million people living in Colorado living in 64 counties. Counties in Colorado are a constitutional subdivision of state government. County government in Colorado is responsible for performing functions in all areas of the county, both urban and rural, unless stated otherwise. Colorado counties do not have “home rule” powers. Rather, counties can exercise only those powers specifically expressed in statute or in the constitution.

The basic organizational structure of all Colorado counties is set in the state constitution (Article XIV, Counties). Boards of county commissioners serve as both administrative and policy-making bodies for their counties. Boards generally consist of three elected commissioners; however, counties with a population over seventy thousand may have five elected commissioners.

The state constitution also provides for home rule counties (Article XIV, section 16), which allows voters of a county to adopt a home rule charter establishing the organization and structure of county government. Two counties, Pitkin and Weld, have organized as home rule counties.

By constitutional amendments (Article XX), the City and County of Denver and the City and County of Broomfield were created. These consolidated county/city forms of government operate under a home rule charter.

Colorado has several separately county offices that perform similar functions as those in Washington State: County Clerk and Recorder, County Assessor, County Treasurer, County Sheriff, County Coroner, County Surveyor, and County Attorney. Other than the County Attorney, these offices are required by the Colorado constitution to be elected positions (Art. XIV, Sec. 8).

Service Responsibilities

Regardless of the type of government, all counties are responsible for providing the same services and facilities for their citizens. Such services and facilities can be grouped as follows. Services marked with an (*) are required or governed under state law.

General Government* - This grouping includes executive and legislative control, judicial support, election supervision, financial administration (budgeting and accounting), legal (counsel and prosecution), personnel administration, planning and zoning (in unincorporated area only), and general services.

Public Safety* - This grouping includes law enforcement, fire protection, corrections, building inspection, animal control, and traffic engineering.

Public Works* - This grouping includes road construction and maintenance, sewer, water, storm drains, and solid waste collection and disposal.

Health* - This grouping includes support of the state required and regulated county health department.

Social Services – This includes child protection*, chemical and alcohol dependency services*, mental health services*, and developmentally disabled services*.

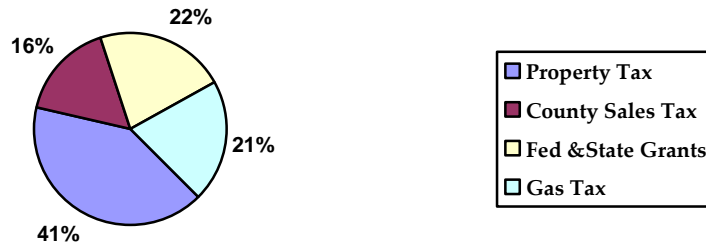
Recreation and Parks - This grouping includes recreation activities and facilities, and park and open space maintenance and development.

Land Planning and Development - This grouping includes such things as urban and rural development and redevelopment, housing, economic development, and economic opportunity programs.

Debt Service* - Debt service is the annual principal and interest payments on debt issued for the development of public capital facilities (i.e., roads, schools, libraries, parks, etc.).

Government Tax & Finance Structure

Colorado counties have three main sources of revenue: property taxes, sales taxes, and state-shared revenues. Other sources of revenue include user fees, charges, and grants.



Colorado does not impose property tax to support state government. Rather, local governments are supported by property taxes on real and personal property.

Both state and local governments impose sales and use taxes. The state rate of tax is 2.9%. Counties may add up to 4.15% additional local sales taxes by public vote. Other special districts such as the Regional Transportation District and Scientific & Cultural Facilities District may impose additional sales and use taxes.

State-shared revenues are another important source of income for counties. State-shared revenues come from a portion of the state sales tax (transaction privilege tax), gas taxes (highway user revenue funds), and payments in lieu of taxes (PILT).

Colorado imposes corporate and personal income taxes. Local governments do not impose any income taxes.

In 1992, Colorado voters approved the Taxpayer’s Bill of Rights (TABOR), a constitutional amendment designed to restrain growth in government. TABOR applies to all levels of government in Colorado: state government, cities, counties, school districts and special districts. TABOR both restricts all tax increases or tax policy changes unless approved by voters. TABOR also restricts spending from one year to the next to a formula of inflation plus the percentage change in population. If revenues not exempted exceed the spending limit formula, the excess is to be refunded the next year, unless voters approve a revenue change.

Services & Funding

Colorado			
Service Areas	Service Delivery? State, County or Shared	Who Determines Level of Service Delivery? State, County or Shared	Who Funds the Service? State, County or Shared
Courts & Legal Services	Shared	State	County: 58% State: 42%
Jails	County.	State	State pays \$49.69 per day per felon.
Human Services	Shared	State & Federal	Shared
Public Health	Shared	Shared	Shared
Transportation	Shared	Shared	Shared Counties have authority to implement a road and bridge levy with voter approval. Counties provided 26% of state gas tax.
Property Tax Assessment	Shared	State	County
Elections	County	State	County. Counties may charge non- partisan districts for their elections.

INDIANA

County Structure

There is an estimated 5.16 million people living in Indiana in 92 counties. Counties in Indiana are a constitutional subdivision of state government. However, the Indiana Constitution leaves the details of county offices to the Indiana State General Assembly. The offices of county council and board of county commissioners are not constitutional offices and have been created by statute.

Unlike many states, Indiana has chosen to make all its counties “home rule” counties. Consequently, Indiana counties do not need specific statutory authority to act. Rather, all counties have any power not specifically denied by the state constitution or statute.

The legislative functions of the county are divided between a county council and a board of county commissioners. The important difference is that the county council is designated as the fiscal body of the county while the board of commissioners have jurisdiction over regulatory and administrative functions. In three counties, the functions of the council and board of commissioners are merged into the council. All county commissioners and councilmembers serve a four-year term.

There is one consolidated city-county form of government in Marion County.

According to the Indiana Constitution (Article 6, Section 2) the following officers shall be elected - Clerk of the Circuit Court, Auditor, Recorder, Treasurer, Sheriff, Coroner, and Surveyor. The Indiana Constitution (Article 7) provides for the election of a prosecuting attorney and a judge of the circuit court. The county assessor is not a constitutional office and is appointed by the Board of County Commissioners. (Check this). These separately elected county offices perform similar functions as those in Washington State. Each officer is elected to a four-year term.

Service Responsibilities

Regardless of the type of government, all counties are responsible for providing the same services and facilities for their citizens. Such services and facilities can be grouped as follows. Services marked with an (*) are required or governed under state law.

General Government* - This grouping includes executive and legislative control, judicial support, election supervision, financial administration (budgeting and accounting), legal (counsel and prosecution), personnel administration, planning and zoning, and general services.

Public Safety* - This grouping includes law enforcement, fire protection, corrections, building inspection, animal control, and traffic engineering.

Public Works - This grouping includes road construction and maintenance*, sewer, water, storm drains, and solid waste collection and disposal*.

Health* - This grouping includes support of the state required and regulated county health department.

Social Services* - This includes child protection, regulation of hospitals and nursing homes, chemical and alcohol dependency services, mental health services, and developmentally disabled services.

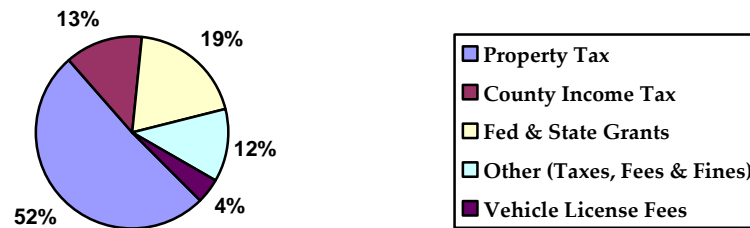
Recreation and Parks - This grouping includes recreation activities and facilities, and park and open space maintenance and development.

Land Planning and Development - This grouping includes such things as urban and rural development and redevelopment, housing, economic development, and economic opportunity programs.

Debt Service* - Debt service is the annual principal and interest payments on debt issued for the development of public capital facilities (i.e., roads, schools, libraries, parks, etc.).

Government Tax & Finance Structure

In Indiana, there are six major categories of county revenue: local taxes, state funding, federal funding, debt funding, investment income and miscellaneous revenue.



In regards to local taxes, the major source of revenue is the property tax. Like Washington, the maximum amount local governments may levy are limited. The limit is set by statutory formula that takes into account a county’s personal income growth averaged over six-years.

Indiana counties may also adopt one or two of the three forms of local option income taxes: the county adjusted gross income tax (“CAGIT”); the county option income tax (“COIT”); or the county economic development income tax (“CEDIT”). Prior to 2005, the major difference among the various taxes is the use of the money collected. However in 2005, the General Assembly allowed every local income tax to be used for any lawful purpose.

Each county has the authority to adopt two additional local taxes: the county motor vehicle excise surtax and the county wheel tax. A county must adopt both taxes at the same time. It cannot adopt one without the other. Actions to initially adopt both taxes, as well as to subsequently increase, decrease

The surtax is imposed on each motor vehicle registered in the county at a locally selected rate between 2% and 10% of the amount of the state’s motor vehicle surtax. The wheel tax is imposed on buses, trucks, recreational vehicles, semi-trailers, tractors, and trailers registered in the county at locally selected rates for each weight classification.

Counties share in certain revenues from the state in the form of state-collected taxes, licenses and fees. Those taxes, licenses, fees that have a statutory distribution directly to counties are motor vehicle excise tax, aircraft excise tax, boat excise tax, financial institution excise tax, state inheritance tax, alcohol beverage permit fee, gas tax. The revenues from such taxes are dedicated or distributed, in whole or in part, to local government units.

Other forms of state funding are special grants-in-aid and appropriations for specific purposes.

The law permits certain fees to be charged for services provided by various county departments. Counties charge fees for, among other things, examining the record for taxes due, serving and filing legal papers in court actions, and renewing licenses. Most of the money generated by these fees is deposited into the county's general revenue fund. In some cases, fees are set to fully cover the cost of the related services. Counties, acting as an agent of the state, also collect fees set by the state. In some instances, such as for game and fish licenses, the law allows counties to keep a small portion of the fees collected when acting as an agent of the state.

Fines and forfeitures of bail money are paid into a county's general fund. Some of this money is shared with the State of Indiana as payment for state takeovers of certain judicial districts.

Services & Funding

Indiana			
Service Areas	Service Delivery?	Who Determines Level of Service Delivery?	Who Funds the Service?
Courts & Legal Services	County	Shared	County: 75% State: 25%
Jails	County	County	County
Human Services	Shared	Shared	Shared
Public Health	Shared	Shared	Shared
Transportation	Shared	Shared	Shared. Counties provided 26.5% of state gas tax and vehicle fees.
Property Tax Assessment	County/Townships	State	Townships assess property. County collects taxes.
Elections	County	Shared	County. Towns can contract with counties to perform town elections.

MARYLAND

County Structure

There is an estimated 5.16 million people living in Maryland in 23 counties (and Baltimore City). Counties in Maryland are a constitutional subdivision of state government (Article VII). However, the Maryland Constitution leaves the details of county offices to the Maryland State General Assembly. Counties govern in one of three options: as a commissioner, charter, or code home rule county.

There are eight counties that operate as Commissioner counties. These counties do not have constitutional home rule power and may not legislate on local matters without the prior specific consent of the General Assembly.

In 1915, Maryland amended its constitution to provide for charter home rule (Article XI-A). A county becomes a charter county when a charter board drafts a charter, which is then approved by the voters. Ten counties operate with a charter. In 8 charter counties, executive and legislative powers have been divided between an elected executive and an elected council. In 2 charter counties, an elected council that appoints an administrator/manager has retained executive and legislative powers.

In 1966, Maryland amended its constitution to provide for code home rules (Article XI-F). County commissioners may adopt by two-thirds vote a resolution that the county becomes a code home rule county. The county becomes a code home rule county if a majority of the voters approve the resolution at the next ensuing general election. Six counties operate as code home rule counties. These counties have home rule powers and all the powers they previously had as a commissioner county. The General Assembly must enact laws applicable to the code home rule counties as a class. It may not enact laws applicable to a single code county.

Maryland has three elected constitutional county offices that perform similar functions as those in Washington State: County Sheriff, County Attorney, and Clerk of the Circuit Court.

Service Responsibilities

Regardless of the type of government, all counties are responsible for providing the same services and facilities for their citizens. Such services and facilities can be grouped as follows. Services marked with an (*) are required or governed under state law.

General Government - This grouping includes executive and legislative control, judicial support*, election supervision*, financial administration (budgeting and accounting), legal (counsel and prosecution*), personnel administration, planning and zoning, general services, and alcoholic beverage control*.

Public Safety* - This grouping includes law enforcement, fire protection, corrections, building inspection, animal control, and traffic engineering.

Public Works* - This grouping includes road construction and maintenance, sewer, water, storm drains, and solid waste collection and disposal (in Montgomery and Prince George's counties sewer and water services are provided by the Washington Suburban Sanitary Commission).

Health* - This grouping includes support of the state required and regulated county health department.

Education* - (Kindergarten - 12th grade)* This includes support of the state required county board of education that operates under state law.

Community Colleges* - This includes support of the county or regional board of trustees of a community college that operates under state law.

Libraries* - This includes support of the county board of library trustees that operate under state law.

Recreation and Parks - This grouping includes recreation activities and facilities, and park and open space maintenance and development. The Maryland-National Capital Park and Planning Commission has responsibility for parks in Montgomery and Prince George's counties and recreation in Prince George's County.

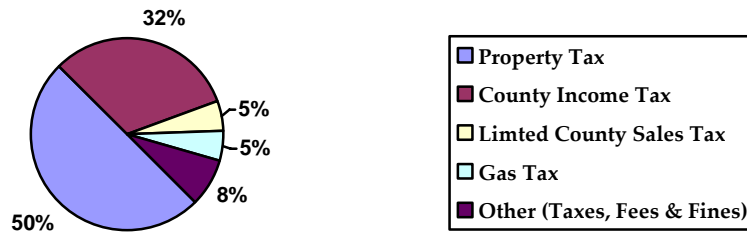
Land Planning and Development* - This grouping includes such things as urban and rural development and redevelopment, housing, economic development, and economic opportunity programs.

Debt Service* - Debt service is the annual principal and interest payments on debt issued for the development of public capital facilities (i.e., roads, schools, libraries, parks, etc.).

Government Tax & Finance Structure

The General Assembly of Maryland has retained tax and fee powers for itself. It delegates them individually, either by tax or by jurisdiction. Baltimore and Montgomery counties are the exceptions to the foregoing. The General Assembly has given to Baltimore and Montgomery counties in their local codes the same taxing powers as the General Assembly; with exceptions. The exceptions are in the areas of intangible personal property, vehicles, horse racing, income, franchises, insurance, death, corporate recordations, and gross receipts.

To support state services, Maryland imposes corporate and personal income taxes, sales and use taxes, property taxes, gas tax, and other selective sales taxes (cigarette, alcohol, etc.).



Counties rely on personal incomes taxes, property taxes, limited sales and use taxes, and some state-shared revenue. Each Maryland county levies a personal income tax. County income taxes are based on the Maryland State taxable income. Tax rates for each county are set in statute and range from 1.25% to 3.15%.

Twenty-two counties levy a limited sales and use tax on certain services (repairs, utilities, amusements) and/or products (hotel/motel, parking). There is no general local sales and use tax.

Property tax comprises 50% of local revenue for counties when funds collected for K-12 and community colleges are excluded. Unlike most states, the Maryland State Department of Assessments and Taxation values all real and person property in the state.

Counties share in certain revenues from the state in the form of state-collected taxes, licenses and fees such as the state inheritance tax and gas tax. Other forms of state funding are special grants-in-aid and appropriations for specific purposes.

Services & Funding

Maryland			
Service Areas	Service Delivery?	Who Determines Level of Service Delivery?	Who Funds the Service?
Courts & Legal Services	County	Shared	County: 37.7% State: 62.3%
Jails	County	County	County State provides capital funds
Human Services	State	State	State
Public Health	Shared	Shared	State provides block grant, adjusted annually, that county must match with local funds
Transportation	County	County	Shared County provided 30% of state gas tax.
Tax Assessment	State	State	State
Elections	County	State	Shared. State provides local voting machines and software. Counties pay all other costs.

MINNESOTA

County Structure

There is an estimated 5.16 million people living in Minnesota in 87 counties. Counties in Minnesota are a constitutional subdivision of state government. Boards of Commissioners are the governing bodies of Minnesota's counties. Minnesota does not provide for "home rule" counties. Consequently, Minnesota counties need specific statutory authority to act.

The basic organizational structure of counties is the Board of Commissioners. County commissioner are elected by district, serve a four-year term that are staggered among the board and are responsible for the operation of the county and the delivery of county services (legislative and executive branch). The number of commissioners on a county board is five. Counties with a population of over 100,000 people may, by board resolution, increase the size of the county board from five to seven members. Six counties currently have seven member county boards.

In 1973, the Minnesota State Legislature authorized several optional forms of county government structure (Chapter 375A):

Allows for the following plans of organization:

- Elected Executive Plan
- County Manager Plan
- At-Large Chair Plan
- County Administrator Plan
- County Auditor-Administrator Plan

Allows for the following organizational options for certain county offices:

- Provides for appointment of county auditor, treasurer, sheriff or recorder by county-wide referendum
- Provides for the office of county civil counsel by county board action
- Provides for the consolidation of the county auditor and county treasurer by county board action or county-wide referendum

Allows for the following miscellaneous plans:

- Provides for the establishment of a county government study commission by county board action or county voter petition.

Despite the diversity of options, county administrator, county coordinator and county auditor-administrator are the prevalent forms of government in Minnesota.

Under the county administrator plan, the administrator is the head of the county for the management of the county affairs placed in the administrator's charge. If required by the county board, the administrator is the supervisor of all county institutions and agencies, and of non-elected department heads. The administrator also is responsible for the preparation and execution of the county budget, including a long range capital expenditure plan, and serves as the

purchasing agent for the county. Thirty-three counties had established the position of county administrator. The county administrator serves at the pleasure of the county board.

The county coordinator plan is much like the county administrator plan except that the coordinator generally does not have a supervisory role over county department heads, elected or appointed. If required by the county board, the county coordinator must submit an annual budget to the county board and manage all affairs of the county which the county board has assigned to the position. Currently, 22 counties have the position of county coordinator. The county coordinator serves at the pleasure of the county board.

Three counties have adopted the county auditor-administrator plan, where, in addition to carrying out the duties of the auditor's office, the auditor may also be assigned all duties of the county administrator as outlined in the "county administrator" section above. The county auditor-administrator remains an elective position.

The remaining 23 counties generally assign central administrative tasks to a department head within the county, most often the county auditor. One county, Ramsey County, was legislatively created as a "home rule" charter county.

Minnesota has several separately elected county offices that perform similar functions as those in Washington State: County Recorder, County Treasurer, County Auditor, County Sheriff, and County Attorney. The positions of County Auditor, County Treasurer, and County Recorder may be appointed by the Board of Commissioners or be elected. Thirty-six counties have moved to combine the offices of County Auditor and County Treasurer into one elected position. The positions of County Clerk, County Coroner and County Surveyor are appointed positions.

Service Responsibilities

Regardless of the type of government, all counties are responsible for providing the same services and facilities for their citizens. Such services and facilities can be grouped as follows. Services marked with an (*) are required or governed under state law.

General Government* - This grouping includes executive and legislative control, judicial support, election supervision, financial administration (budgeting and accounting), legal (counsel and prosecution), personnel administration, planning and zoning, and general services.

Public Safety* - This grouping includes law enforcement, fire protection, corrections, building inspection, animal control, and traffic engineering.

Public Works - This grouping includes road construction and maintenance*, sewer, water, storm drains, and solid waste collection and disposal.

Health* - This grouping includes support of the state required and regulated county health department.

Social Services - This includes child protection*, regulation of hospitals and nursing homes*, chemical and alcohol dependency services, mental health services*, and developmentally disabled services.

Libraries - This includes support of the county board of library trustees that operate under state law.

Recreation and Parks - This grouping includes recreation activities and facilities, and park and open space maintenance and development.

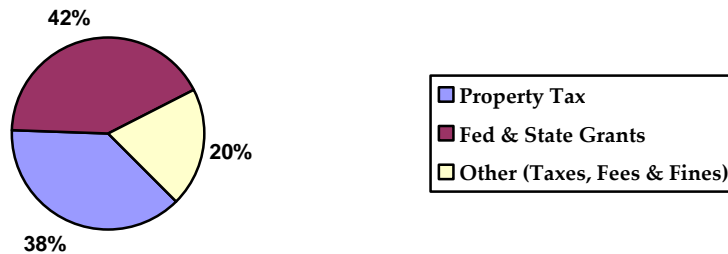
Land Planning and Development - This grouping includes such things as urban and rural development and redevelopment, housing, economic development, and economic opportunity programs.

Debt Service* - Debt service is the annual principal and interest payments on debt issued for the development of public capital facilities (i.e., roads, schools, libraries, parks, etc.).

In 1999, Minnesota county expenditures totaled nearly \$3.7 billion dollars. The largest percentage of those expenditures is in the area of human services. The second largest expenditure area for counties is public safety and the third largest is general government.

Government Tax & Finance Structure

In Minnesota, local governments derive the majority of their funding from property taxes and from state and federal grants. Fees, fines, forfeitures, sale of public lands, investments and special assessments are other revenue sources that augment these major revenue sources.



The property tax is the chief source of revenue for Minnesota counties. Most counties receive between 30 and 50 percent of their revenues from property tax collections.

Grants from the state and federal government are another large source of revenue for counties. Generally, these grants assist the county in providing and paying for mandated services. Categorical aids and block grants are the two basic categories of grants. They differ primarily in terms of the amount of flexibility they offer the county board. Categorical aids are the most restrictive, with the money provided on the condition that it is spent to provide specific services. Often, the purpose of a categorical grant and the associated mandate is to increase spending for specific programs. Block grants provide the county board with greater flexibility in using the money. Community Social Services Aid, Family Preservation Aid and Criminal Justice Aid are programs of this type. These grants are intended to help counties pay for social services and criminal justice activities, and to help counties reduce the amount of property taxes levied for these purposes.

The law permits certain fees to be charged for services provided by various county departments. Counties charge fees for, among other things, examining the record for taxes due, serving and filing legal papers in court actions, and renewing licenses. Most of the money generated by these fees goes into the county's general revenue fund. In some cases, fees are set to fully cover the cost of the related services. Counties, acting as an agent of the state, also collect fees set by the state.

Fines and forfeitures of bail money are paid into a county's general fund. Some of this money is shared with the State of Minnesota as payment for state takeovers of certain judicial districts.

Services & Funding

Minnesota			
Service Areas	Service Delivery?	Who Determines Level of Service Delivery?	Who Funds the Service?
Courts & Legal Services	County	Shared	County: 58.1% State: 41.9%
Jails	County	State	County. Counties under contract with state to provide all felony incarcerations provided a subsidy.
Human Services	County	State	Shared
Public Health	County	Shared	Shared
Transportation	Shared	Shared	Shared. County funds county roads through property tax. State funds county/state highways through 31.8% of state gas tax and vehicle fees.
Property Tax Assessment	County	Shared	County
Elections	County	State	County. Election costs, excluding the state, are apportioned among jurisdictions.

WISCONSIN

County Structure

There is an estimated 5.55 million people living in Wisconsin in 72 counties. Counties in Wisconsin are a constitutional subdivision of state government and are charged to be the administrative arm of the state. However, the Wisconsin Constitution leaves the details of county offices to the Wisconsin State Legislature (Article IX, Section 22).

Wisconsin does not provide for “home rule” counties. Consequently, Wisconsin counties need specific statutory authority to act. However, home rule authority is provided to county government to expand gradually as a regional government in areas such as recycling, water quality management, transportation planning and zoning review, but only in cases where a municipality or group of municipalities have requested the county do so on their behalf through voluntary agreements.

The basic organizational structure of counties is the Board of Commissioners. County commissioner are elected by district, serve a four-year term that are staggered among the board and are responsible for the operation of the county and the delivery of county services (legislative and executive branch). The number of commissioners on a county board is five.

In 1960, the Wisconsin Legislature permitted the creation of a separate, elected position of county executive to administer and monitor county departments and exercise other specified powers (Wis. Stats. 59.17). This authority is available to all counties, regardless of size. Eleven counties currently have county executives.

In 1985, the Legislature created the position of appointed county administrator. The county administrator is responsible for the annual budget, providing oversight to county department heads and reporting to the county board (Wis. Stats. 59.18). Wisconsin currently has 19 appointed administrators.

In 1985, the Legislature required all counties that do not choose to create either an administrator or an executive position to designate an administrative coordinator (Wis. Stat. 59.19). The administrative coordinator is “responsible for coordinating all administrative and management functions of the county government not otherwise vested by law in boards or commissions, or in elected officers.” In addition, the administrative coordinator is the contact person for official correspondence between the county and departments or agencies of the state of Wisconsin. Forty-two counties have selected this form of administration.

According to the Wisconsin Constitution (Article VI, Section 4) the following officers shall be elected – Clerks of Circuit Court, Register of Deeds, District Attorney, Judges, Sheriff, and Coroner. By statute, the Treasurer and Surveyor are elected positions. These separately elected county offices perform similar functions as those in Washington State. Each officer is elected to a four-year term.

Service Responsibilities

Regardless of the type of government, all counties are responsible for providing the same services and facilities for their citizens. Such services and facilities can be grouped as follows. Services marked with an (*) are required or governed under state law.

General Government* - This grouping includes executive and legislative control, judicial support, election supervision, financial administration (budgeting and accounting), legal (counsel and prosecution), personnel administration, planning and zoning, and general services.

Public Safety* - This grouping includes law enforcement, fire protection, corrections, building inspection, animal control, and traffic engineering.

Public Works - This grouping includes road construction and maintenance*, sewer, water, storm drains, and solid waste collection and disposal.

Health* - This grouping includes support of the state required and regulated county health department.

Social Services* - This includes child protection, regulation of hospitals and nursing homes, chemical and alcohol dependency services, mental health services, and developmentally disabled services.

Libraries - This includes support of the county board of library trustees that operate under state law.

Recreation and Parks - This grouping includes recreation activities and facilities, and park and open space maintenance and development.

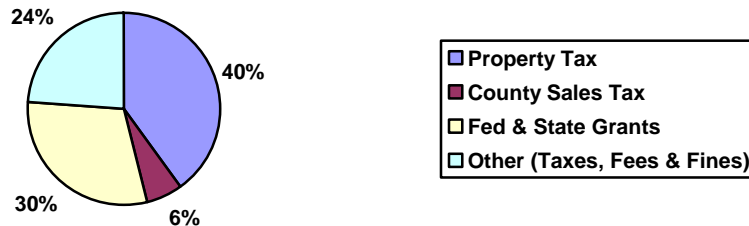
Land Planning and Development - This grouping includes such things as urban and rural development and redevelopment, housing, economic development, and economic opportunity programs.

Debt Service - Debt service is the annual principal and interest payments on debt issued for the development of public capital facilities (i.e., roads, schools, libraries, parks, etc.).

In 1999, Wisconsin county expenditures totaled nearly \$3.7 billion dollars. The largest percentage of those expenditures is in the area of human services. The second largest expenditure area for counties is public safety and the third largest is general government.

Government Tax & Finance Structure

In Wisconsin, local governments derive the majority of their funding from property taxes and from state and federal grants. Fees, fines, forfeitures, sale of public lands, investments and special assessments are other revenue sources that augment these major revenue sources.



The property tax is the chief source of revenue for Wisconsin counties. Most counties receive about 40% of revenues from property tax collections.

Grants from the state and federal government are another large source of revenue for counties. Generally, these grants assist the county in providing and paying for mandated services.

An additional source of revenue for counties in Wisconsin is the county sales tax. Sixty counties in Wisconsin have enacted a county sales tax of one-half cent.

The law permits certain fees to be charged for services provided by various county departments. Counties charge fees for, among other things, examining the record for taxes due, serving and filing legal papers in court actions, and renewing licenses. Most of the money generated by these fees go into the county’s general revenue fund and are set to fully cover the cost of the related services.

Fines and forfeitures of bail money are paid into a county’s general fund.

Services & Funding

Wisconsin			
Service Areas	Service Delivery?	Who Determines Level of Service Delivery?	Who Funds the Service?
Courts & Legal Services	County	Shared	County: 53.5% State: 46.5%
Jails	County	State and Judicial	County
Human Services	County	State (sets minimum standards) and Judicial	Shared
Public Health	County	State (sets minimum) and Judicial	Shared
Transportation	County	State	State
Property Tax Assessment	Towns, Cities and Villages	Towns, Cities and Villages	Towns, Cities and Villages assess. County pays for collecting own tax.
Elections	Towns, Cities, Villages and Counties	State	County. Election costs, excluding the state, are apportioned among jurisdictions.

COMBINED COMPARISON TO OTHER STATES

	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
Courts & Legal Services			County	State
Washington	County	State	85.3%	14.7%
Arizona	County	State	76.5%	23.5%
Colorado	Shared	State	58.1%	41.9%
Indiana	County	Shared	75%	25%
Maryland	County	Shared	37.7%	62.3%
Minnesota	County	Shared	58.1%	41.9%
Wisconsin	County	Shared	53.5%	46.5%
Jails			County	State
Washington	County	State	100%	0
Arizona	County	State	100%	0
Colorado	County	State	58%	42%
Indiana	County	County	100%	0
Maryland	County	County	100%	Provides capital funds
Minnesota	County	State	100%	0
Wisconsin	County	State and Judicial	100%	0
Human Services			County	State
Washington	Shared	State	Shared	
Arizona	Shared	State	Shared	
Colorado	Shared	State/Federal	Shared	
Indiana	Shared	Shared	Shared	
Maryland	State	State	0	100%
Minnesota	County	State	Shared	
Wisconsin	Shared	State and Judicial	Shared	
Public Health			County	State
Washington	Shared	Shared	Shared	
Arizona	Shared	Shared	Shared	
Colorado	Shared	Shared	Shared	
Indiana	Shared	Shared	Shared	
Public Health			County	State
Maryland	Shared	Shared	See Table	See Table
Minnesota	County/Multi-County	Shared	See Table	See Table
Wisconsin	Shared	State and Judicial	Shared	
County Transportation			County	State
Washington	County	Shared	Shared. Counties provided 16.5% of state gas tax	
Arizona	County	Shared	Shared. Counties provided 20% of state gas tax	
Colorado	Shared	Shared	Shared. Counties provided 26% of state gas tax. Property tax for county roads allowed.	
Indiana	Shared	Shared	Shared. Counties provided 26.5% of state gas tax and	

COMBINED COMPARISON TO OTHER STATES

	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
			vehicle fees	
Maryland	County	County	Shared. Counties provided 30% of state gas tax	
Minnesota	State/County/City	Shared	Shared. Counties fund county roads through property tax. State funds county/state highways through 31.8% of state gas tax and vehicle fees	
Wisconsin	County	State	0	100
Property Tax Assessment & Collection			County	State
Washington	County	State	100%	State provides oversight and assesses state utilities
Arizona	County	State	100%	State provides oversight and assesses mines and other natural resources
Colorado	Shared	State	100%	State provides oversight and assesses state utilities
Indiana	County/Townships	State	Townships assess property. County oversees Townships and collects taxes	State provides oversight and assesses state utilities
Maryland	State	State	0	100%
Minnesota	County	Shared	100%	State provides oversight and assesses state utilities
Wisconsin	Towns, Cities and Villages	Towns, Cities and Villages	Pays for county tax collection only	Pays for collection of state tax and assesses some commercial property
Elections			County	State
Washington	County	State	100%. Election costs, excluding state, are apportioned among jurisdictions	Odd Year State Elections

COMBINED COMPARISON TO OTHER STATES

	Who Delivers Service	Who Determines Level of Service Delivery	Who Funds Service	
Arizona	County	State	100% Counties may charge special taxing districts for special elections	0
Colorado	County	State	100% Counties may charge non-partisan districts for their elections	Ballot measures required by TABOR amendment
Indiana	Generally County, but some towns may conduct town elections.	Shared	100%. Towns can contract with counties to perform town elections	0
Maryland	County	State	Shared 50-50. State provides local voting machines and software. Counties pay all other costs.	
Minnesota	Cities, Townships and Counties	State	100%. Election cost, excluding state, are apportioned among jurisdictions	State pays cost of printing constitutional amendment ballots
Wisconsin	Towns, Cities, Villages and Counties	State	100%. Election costs, excluding state, are apportioned among jurisdictions	0