

A publication of the
Wisconsin Counties Association

THE GREEN BOOK

A book of county facts

Prepared for the
Wisconsin Counties Association
by the Wisconsin Policy Forum



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Introduction

Counties perform vital functions on behalf of the state. From road maintenance to protecting the state's most vulnerable citizens, county governments perform a vast array of services in the most efficient and cost effective manner possible.



For county government to successfully carry out its mission, long range, strategic thinking is critical. Data plays a critical role as counties evolve to meet the changing needs of citizens and businesses across the state.

To this end, the Wisconsin Counties Association, in partnership with the Wisconsin Policy Forum, is pleased to unveil *The Green Book, A Book of County Facts*. This fact book provides a wide range of information county officials will find useful in carrying out the functions of county government. Included in the fact book is information on county government structure, county population data, information on county finances, as well as information designed to assist counties in their economic development efforts.

Counties can use the data contained in *The Green Book* for a variety of purposes including designing future service needs, economic development planning, and forecasting revenues and expenditures.

I hope you find this tool useful as you continue to make Wisconsin's counties wonderful places to live, work, and prosper.

A handwritten signature in black ink that reads "Mark D. O'Connell". The script is fluid and cursive.

Mark D. O'Connell, Executive Director
Wisconsin Counties Association

How to Use this Book

The Green Book is organized into four color-coded sections, each with a variety of measures:

- *Wisconsin's Counties* (orange) has information on county administration, board size, and number of board committees.
- *Population* (blue) shows population change, the size of various age cohorts, educational attainment, and commuting patterns.
- *Finances* (red) has information on county revenues, spending, and debt.
- *Economy/Development* (purple) highlights jobs and unemployment, income and poverty, property values, and county highway miles.

Each measure has information on two pages. On the first page is a color-coded map that organizes counties into four groups of 18 (quartiles). The 18 counties with the lowest numbers for a particular measure are shown with the lightest color, the 18 with the highest numbers are darkest. The key below the map shows the ranges for each quartile.

The second page displays a table of detailed information for each county. The statewide average and median (half of counties lower, half higher) are shown below the table.

For those unfamiliar with county locations, a map can be found on page 2.



County Government in Brief

Wisconsin has 72 counties. County boundaries are drawn by the legislature and specified in state law. County boundary lines generally run north to south and east to west or follow major physical features (such as rivers).

The governing body of a county is the county board. The county board is composed of supervisors who are elected from election districts within the county for two-year terms at the nonpartisan spring election. Each county decides for itself how many supervisors it will have (subject to a statutory maximum that is based on a county's population), and whether their terms will be concurrent or staggered.

In addition to the county board, counties are required to have a central administrative officer. For this purpose, a county can create the office of county executive or county administrator, or it can designate an individual holding an existing elective or appointive office (other than county supervisor) to serve also as the county's administrative coordinator.

Apart from its supervisors and county executive (if any), the elected officers of a county, including the constitutional officers, are elected for four-year terms at the partisan general election.

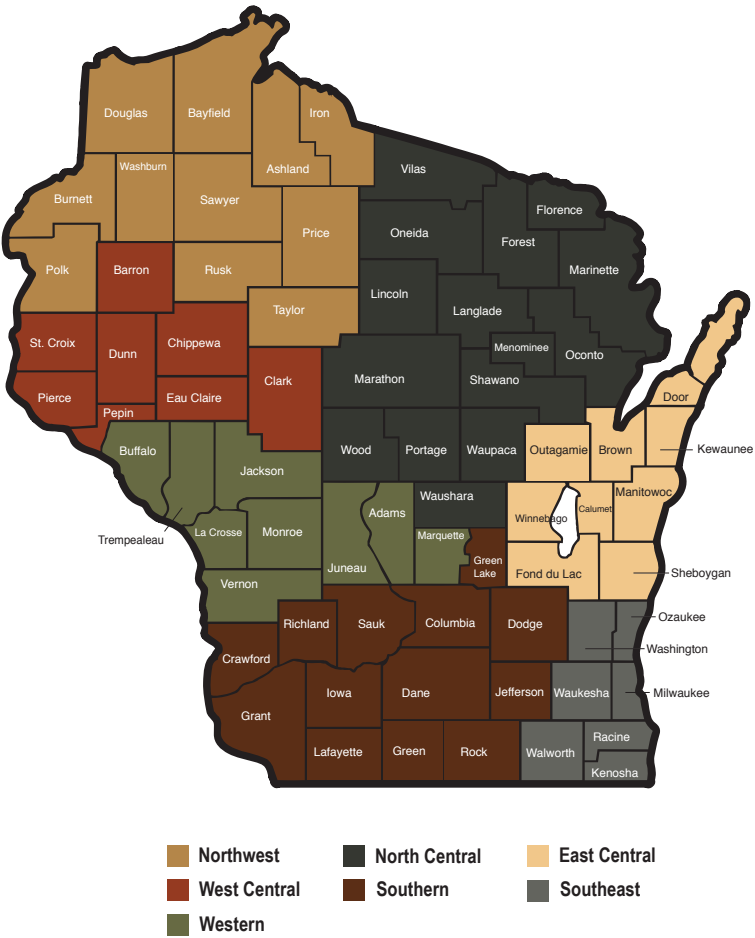
Counties administer state programs in a variety of ways. County district attorneys enforce the state's criminal laws, and county jails incarcerate many violators of those laws; county clerks and registers of deeds maintain state-mandated vital and property records; county clerks oversee elections; and county human services departments administer state family and human service programs. In performing these functions for the state, counties have a limited role in determining policy. Rather, the state sets specific standards by which the counties must abide.

Source: 2017-2018 Wisconsin Blue Book

Wisconsin's Counties

Counties by WCA District

For the purpose of governance, the Wisconsin Counties Association has defined seven districts. The following map shows each WCA district and the counties that make up each district.



County Board Size

Maximum county board sizes are set by state law and depend on population. Boards can have fewer members due to board policy or approval by voters in a referendum. The average number of residents per county board member varies widely, from fewer than 1,000 in 14 counties to nearly 53,000 in Milwaukee.

Board Size and Population Per District, 2017 (in thousands)

County	Bd Size	Pop./ Dist.	County	Bd Size	Pop./ Dist.
Adams	20	1.0	Marathon	38	3.6
Ashland	21	0.8	Marinette	30	1.4
Barron	29	1.6	Marquette	17	0.9
Bayfield	13	1.2	Menominee	7	0.6
Brown	26	9.9	Milwaukee	18	52.7
Buffalo	14	1.0	Monroe	16	2.9
Burnett	21	0.7	Oconto	31	1.2
Calumet	21	2.5	Oneida	21	1.7
Chippewa	15	4.3	Outagamie	36	5.1
Clark	29	1.2	Ozaukee	26	3.4
Columbia	28	2.0	Pepin	12	0.6
Crawford	17	1.0	Pierce	17	2.4
Dane	37	14.0	Polk	15	2.9
Dodge	33	2.7	Portage	25	2.8
Door	21	1.3	Price	13	1.1
Douglas	21	2.1	Racine	21	9.3
Dunn	29	1.5	Richland	21	0.9
Eau Claire	29	3.5	Rock	29	5.5
Florence	12	0.4	Rusk	19	0.8
Fond du Lac	25	4.1	St. Croix	19	4.6
Forest	21	0.4	Sauk	31	2.0
Grant	17	3.1	Sawyer	15	1.1
Green	31	1.2	Shawano	27	1.5
Green Lake	19	1.0	Sheboygan	25	4.6
Iowa	21	1.1	Taylor	17	1.2
Iron	15	0.4	Trempealeau	17	1.7
Jackson	19	1.1	Vernon	29	1.0
Jefferson	30	2.8	Vilas	21	1.0
Juneau	21	1.3	Walworth	11	9.3
Kenosha	23	7.3	Washburn	21	0.8
Kewaunee	20	1.0	Washington	26	5.2
La Crosse	29	4.1	Waukesha	25	15.9
Lafayette	16	1.1	Waupaca	27	1.9
Langlade	21	1.0	Waushara	11	2.2
Lincoln	22	1.3	Winnebago	36	4.7
Manitowoc	25	3.3	Wood	19	3.9

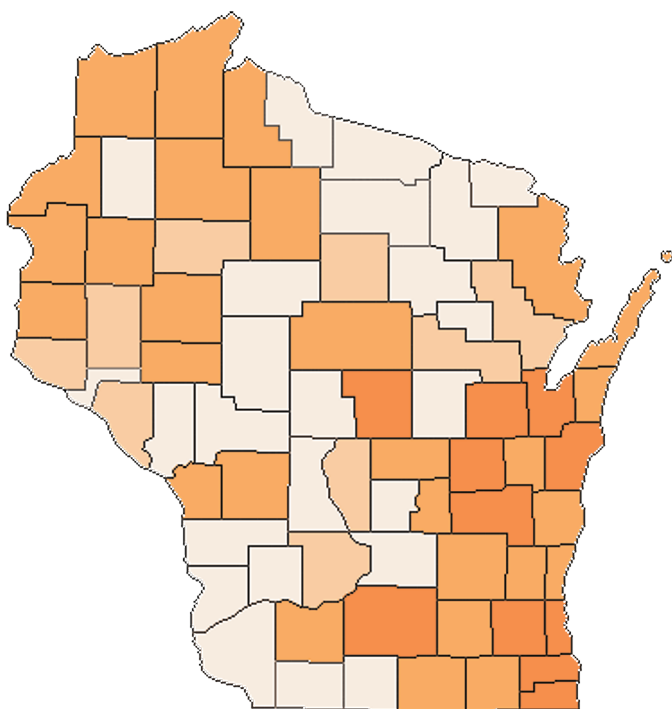
County Administration

Wisconsin provides counties with three options for the daily management of county government. A county executive is elected every four years in nonpartisan spring elections. The executive appoints certain personnel, submits budgets, and exercises veto powers. A county administrator is appointed by the county board and has powers similar to an executive, except for veto power.

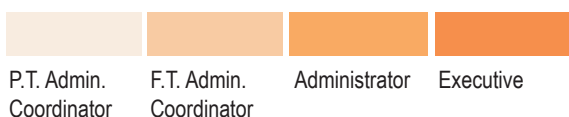
Counties not choosing one of these two options are required to designate an administrative coordinator, either on a full-time or part-time basis.

In 2018, 11 counties had an elected county executive and 28 had a county administrator. The remaining 33 designated either a full-time (9) or part-time (24) administrative coordinator.

Administration Type



Administrator Type



Source: Wisconsin Counties Association, 3/1/18

Administration Type, 2018

County	Type	County	Type
Adams	Coord.-ft	Marathon	Admin.
Ashland	Admin.	Marinette	Admin.
Barron	Admin.	Marquette	Coord.-pt
Bayfield	Admin.	Menominee	Coord.-pt
Brown	Exec.	Milwaukee	Exec.
Buffalo	Coord.-ft	Monroe	Admin.
Burnett	Admin.	Oconto	Coord.-ft
Calumet	Admin.	Oneida	Coord.-pt
Chippewa	Admin.	Outagamie	Exec.
Clark	Coord.-pt	Ozaukee	Admin.
Columbia	Coord.-pt	Pepin	Coord.-pt
Crawford	Coord.-pt	Pierce	Coord.-ft
Dane	Exec.	Polk	Admin.
Dodge	Admin.	Portage	Exec.
Door	Admin.	Price	Admin.
Douglas	Admin.	Racine	Exec.
Dunn	Coord.-ft	Richland	Coord.-pt
Eau Claire	Admin.	Rock	Admin.
Florence	Coord.-pt	Rusk	Coord.-ft
Fond du Lac	Exec.	St. Croix	Admin.
Forest	Coord.-pt	Sauk	Coord.-ft
Grant	Coord.-pt	Sawyer	Admin.
Green	Coord.-pt	Shawano	Coord.-ft
Green Lake	Admin.	Sheboygan	Admin.
Iowa	Admin.	Taylor	Coord.-pt
Iron	Coord.-pt	Trempealeau	Coord.-pt
Jackson	Coord.-pt	Vernon	Coord.-pt
Jefferson	Admin.	Vilas	Coord.-pt
Juneau	Coord.-pt	Walworth	Admin.
Kenosha	Exec.	Washburn	Coord.-pt
Kewaunee	Admin.	Washington	Admin.
La Crosse	Admin.	Waukesha	Exec.
Lafayette	Coord.-pt	Waupaca	Coord.-pt
Langlade	Coord.-pt	Waushara	Admin.
Lincoln	Coord.-ft	Winnebago	Exec.
Manitowoc	Exec.	Wood	Coord.-pt

Exec. = Executive; Admin. = Administrator
 Coord. = Administrative coordinator; pt = part-time; ft = full-time

POPULATION



There are many dimensions to county population: growth or decline, age distribution, level of education, and workplace location.

From a policymaker's perspective, understanding the characteristics of, and trends behind, county demography can provide useful insight into a region's social and economic well-being, its potential for growth, and the degree to which current and future service demands will be placed on county government.

Five different demographic measures are provided here. Although presented here separately, in reality these measures tend to move together and be clustered geographically.

Thus, counties whose populations are growing quickly tend to be younger; a larger portion of their populace is of working age, as opposed to retired or aged. In growth areas, more residents tend to have post-secondary degrees, either at the associate or bachelor's level. This, in turn, can attract employers and ensure better-paying jobs that serve as a magnet to attract workers from other counties.

The reverse is also true. Counties with aging populations tend to grow more slowly and are more likely to face worker shortages. As the maps on the following pages reveal, such counties tend to be located in the north, in the central part of the state, or to the southwest.

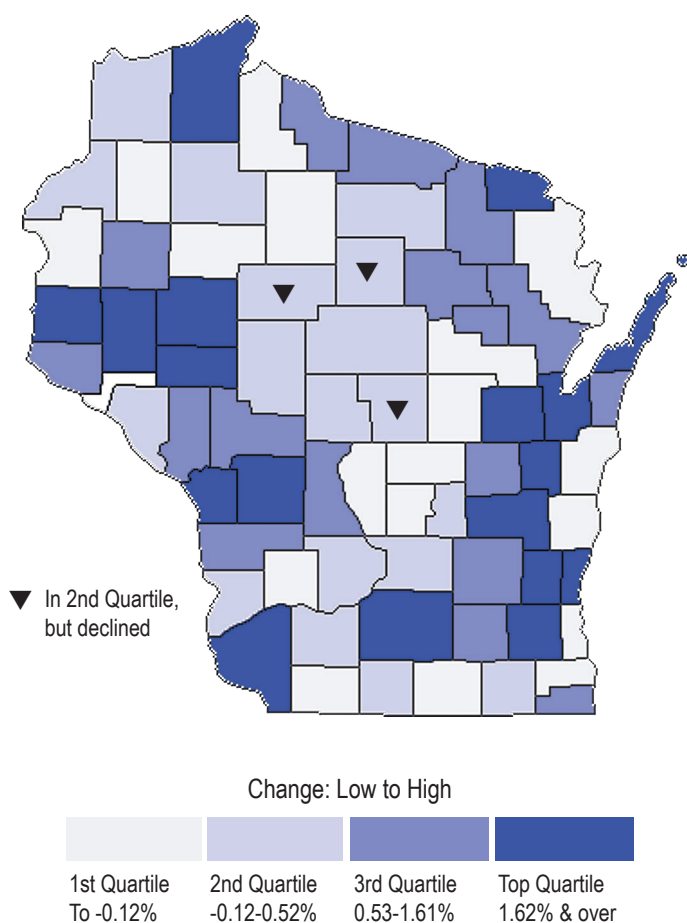
Population Change

Population change has economic and service implications for counties. It can result from both internal and external factors. As young couples residing in a county start families, population grows. When children are grown and leave a county, population declines.

The number of residents also increases when people from other Wisconsin counties or other states move in. A growing population spurs local businesses and demand for public services. A shrinking population can mean less economic activity.

Population Change, 2012-17

Counties by Quartile, Low to High Percent Change



Source: Wisconsin Demographic Services Center

Population Change (%), 2012-17

County	% Chg.	County	% Chg.
Adams	-0.74	Marathon	0.31
Ashland	-0.35	Marinette	-1.10
Barron	0.75	Marquette	-0.16
Bayfield	1.65	Menominee	0.81
Brown	3.67	Milwaukee	-0.31
Buffalo	0.40	Monroe	2.34
Burnett	0.19	Oconto	0.95
Calumet	6.41	Oneida	0.47
Chippewa	2.53	Outagamie	2.68
Clark	0.12	Ozaukee	1.83
Columbia	0.38	Pepin	-1.10
Crawford	0.41	Pierce	0.90
Dane	6.76	Polk	-0.17
Dodge	1.37	Portage	-0.06
Door	1.70	Price	-0.19
Douglas	0.23	Racine	-0.12
Dunn	1.71	Richland	-0.81
Eau Claire	3.10	Rock	-0.47
Florence	2.52	Rusk	-0.14
Fond du Lac	1.72	St. Croix	3.50
Forest	0.64	Sauk	0.40
Grant	2.51	Sawyer	0.18
Green	0.04	Shawano	-0.88
Green Lake	0.36	Sheboygan	-0.72
Iowa	0.44	Taylor	-0.02
Iron	1.44	Trempealeau	1.61
Jackson	1.22	Vernon	0.83
Jefferson	0.66	Vilas	0.57
Juneau	0.75	Walworth	0.06
Kenosha	0.74	Washburn	-0.24
Kewaunee	0.71	Washington	1.62
La Crosse	2.68	Waukesha	1.87
Lafayette	0.63	Waupaca	-0.54
Langlade	0.97	Wausara	-0.60
Lincoln	-0.09	Winnebago	0.81
Manitowoc	-0.44	Wood	0.04

Statewide Measures

Average

1.40%

Median

0.52%

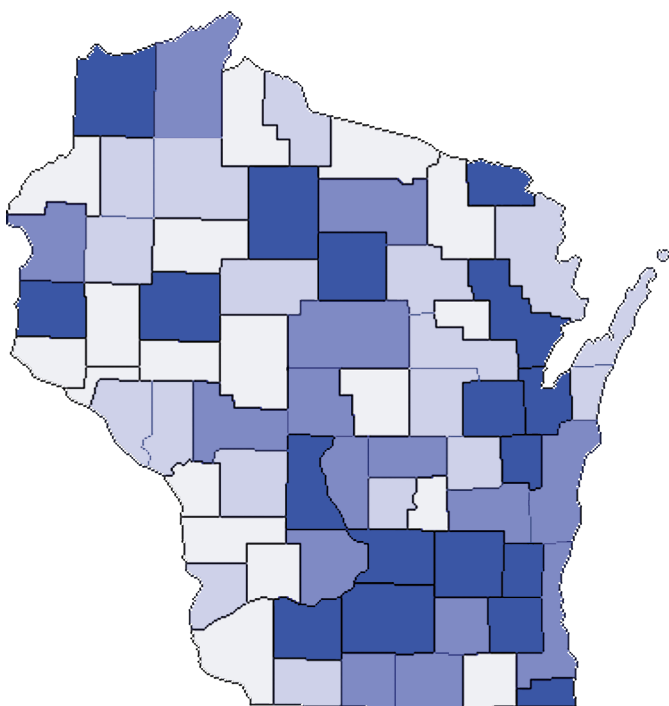
Working Age Population

Counties with more workers than students and seniors often have higher per capita incomes. This means there are a greater number of wage-earners over which to spread the cost of public services and, likely, fewer residents in need of county services.

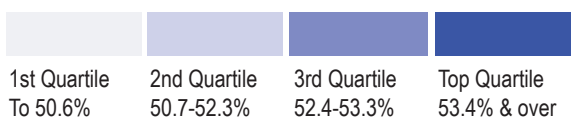
In 2015, residents 25 to 64 years of age (prime working ages) accounted for 52.7% of Wisconsin's population.

Percentage of Population 25-64, 2015

Counties by Quartile, Low to High Percent



Percent: Low to High



Source: U.S. Census Bureau

Percentage of Population 25-64, 2015

County	% 25-64	County	% 25-64
Adams	52.8	Marathon	52.9
Ashland	50.6	Marinette	51.5
Barron	51.5	Marquette	52.1
Bayfield	53.0	Menominee	43.3
Brown	53.4	Milwaukee	52.9
Buffalo	52.1	Monroe	51.9
Burnett	50.4	Oconto	54.5
Calumet	54.1	Oneida	52.4
Chippewa	54.0	Outagamie	54.1
Clark	47.3	Ozaukee	52.4
Columbia	54.3	Pepin	50.5
Crawford	51.9	Pierce	50.3
Dane	53.8	Polk	53.0
Dodge	55.3	Portage	49.0
Door	51.5	Price	53.8
Douglas	54.0	Racine	53.3
Dunn	46.8	Richland	50.4
Eau Claire	48.6	Rock	52.6
Florence	54.1	Rusk	50.1
Fond du Lac	52.9	St. Croix	55.0
Forest	49.0	Sauk	52.8
Grant	45.6	Sawyer	50.9
Green	53.3	Shawano	51.3
Green Lake	50.4	Sheboygan	53.2
Iowa	53.7	Taylor	51.7
Iron	51.1	Trempealeau	52.0
Jackson	53.3	Vernon	49.2
Jefferson	52.9	Vilas	49.1
Juneau	53.6	Walworth	50.5
Kenosha	53.4	Washburn	51.3
Kewaunee	52.3	Washington	54.4
La Crosse	49.0	Waukesha	53.9
Lafayette	51.2	Waupaca	52.1
Langlade	51.6	Waushara	52.8
Lincoln	53.5	Winnebago	52.3
Manitowoc	52.9	Wood	52.4

Statewide Measures

Average

52.7%

Median

52.4%

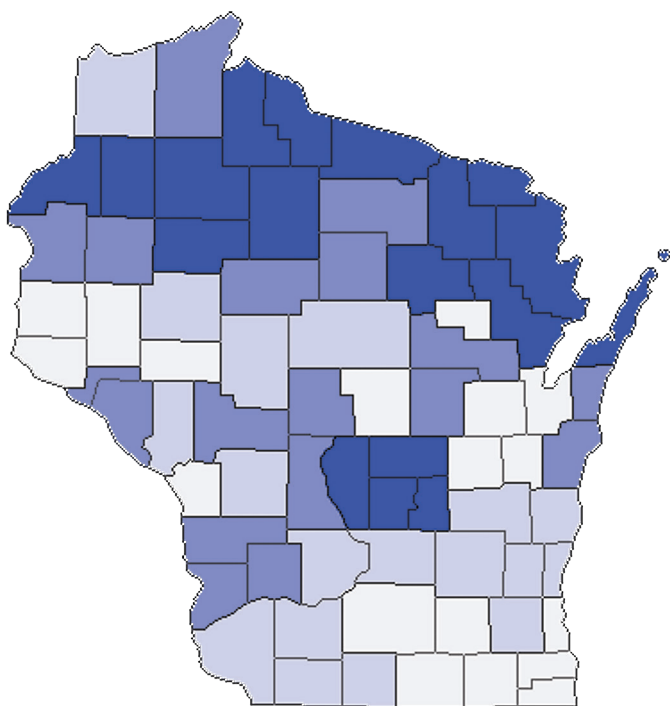
Senior Population

Like the nation, Wisconsin is experiencing the retirement of the baby boom generation—those born between 1946 and 1963. Their retirement will adversely affect the local labor force. Additionally, as this large group ages, a demand for assisted living, nursing homes, and other social services will rise.

Statewide, those 65 or older accounted for 14.8% of state residents in 2015, and were located disproportionately in less populous counties. In 54 of 72 counties, the senior share of the population was above the state average. In five counties, seniors accounted for more than a quarter of the population.

Percentage of Population 65 or Older, 2015

Counties by Quartile, Low to High Percent



Percent: Low to High



1st Quartile
To 14.8%

2nd Quartile
14.9-16.8%

3rd Quartile
16.9-20.0%

Top Quartile
20.1% & over

Source: U.S. Census Bureau

Percentage of Population 65 or Older, 2015

County	% 65+	County	% 65+
Adams	26.3	Marathon	15.5
Ashland	17.0	Marinette	21.2
Barron	19.5	Marquette	21.9
Bayfield	23.1	Menominee	13.6
Brown	12.6	Milwaukee	12.0
Buffalo	19.4	Monroe	15.3
Burnett	25.5	Oconto	17.9
Calumet	12.6	Oneida	23.4
Chippewa	15.7	Outagamie	12.7
Clark	15.9	Ozaukee	16.8
Columbia	15.7	Pepin	20.0
Crawford	20.0	Pierce	11.9
Dane	11.5	Polk	17.8
Dodge	15.9	Portage	14.2
Door	25.8	Price	23.1
Douglas	15.6	Racine	14.3
Dunn	14.0	Richland	19.4
Eau Claire	13.5	Rock	14.6
Florence	23.5	Rusk	21.8
Fond du Lac	16.1	St. Croix	11.5
Forest	21.5	Sauk	16.6
Grant	16.1	Sawyer	22.5
Green	16.3	Shawano	19.6
Green Lake	20.4	Sheboygan	15.8
Iowa	16.3	Taylor	17.7
Iron	27.8	Trempealeau	16.7
Jackson	17.1	Vernon	18.1
Jefferson	14.4	Vilas	28.2
Juneau	18.8	Walworth	14.8
Kenosha	12.1	Washburn	23.3
Kewaunee	18.2	Washington	15.0
La Crosse	14.2	Waukesha	15.9
Lafayette	16.4	Waupaca	19.1
Langlade	21.6	Waushara	21.8
Lincoln	19.4	Winnebago	14.4
Manitowoc	18.1	Wood	18.1

Statewide Measures

Average

14.8%

Median

16.9%

Educational Attainment

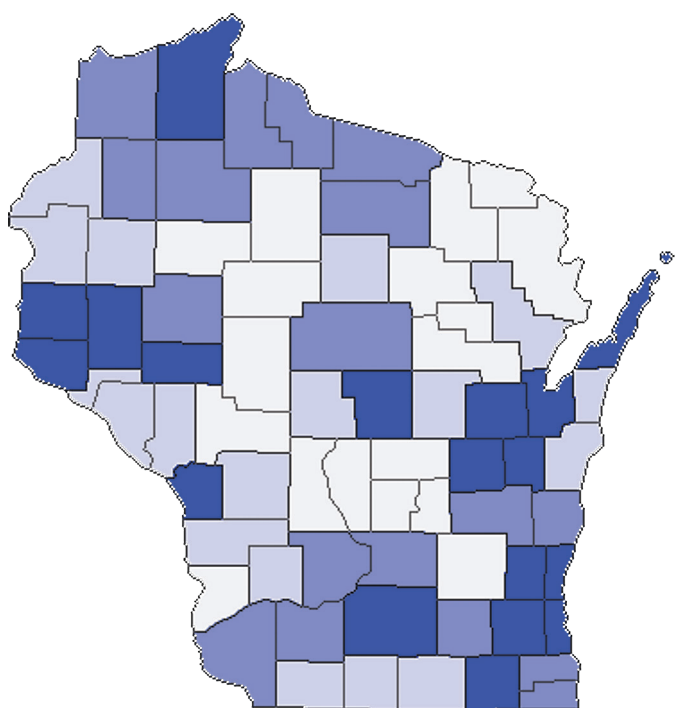
Well-paying jobs increasingly require post-secondary education. The percentage of a county's 25-or-older population with at least an associate degree indicates the availability of a skilled workforce demanded by today's employers.

Those with at least an associate degree averaged 37.9% of the population statewide in 2015, and were concentrated in urban counties, often those with two- or four-year universities. In three counties, more than half of the over-25 population had at least an associate degree. In another six, that percentage topped 40%.

In 13 counties, generally less populous and in the northern or central parts of the state, residents with at least an associate degree accounted for under 25% of the population.

Percentage with Associate Degree or More

Counties by Quartile, Low to High Percent, 2015



Percent: Low to High

1st Quartile To 26.4%	2nd Quartile 26.5-31.8%	3rd Quartile 31.9-35.5%	Top Quartile 35.6% & over

Source: U.S. Census Bureau

Percentage With Associate Degree or More, 2015

County	% Assoc. +	County	% Assoc. +
Adams	21.3	Marathon	35.5
Ashland	35.4	Marinette	23.7
Barron	29.4	Marquette	21.2
Bayfield	40.7	Menominee	24.0
Brown	39.6	Milwaukee	36.6
Buffalo	28.6	Monroe	27.1
Burnett	28.3	Oconto	26.7
Calumet	40.2	Oneida	35.1
Chippewa	33.0	Outagamie	39.5
Clark	19.7	Ozaukee	54.7
Columbia	34.0	Pepin	28.1
Crawford	25.0	Pierce	38.9
Dane	57.5	Polk	30.6
Dodge	26.1	Portage	38.7
Door	39.0	Price	26.3
Douglas	35.4	Racine	33.0
Dunn	37.4	Richland	26.9
Eau Claire	43.7	Rock	30.6
Florence	23.6	Rusk	25.4
Fond du Lac	32.6	St. Croix	46.0
Forest	23.5	Sauk	31.9
Grant	32.5	Sawyer	34.1
Green	31.0	Shawano	25.5
Green Lake	26.4	Sheboygan	33.3
Iowa	34.0	Taylor	22.4
Iron	32.2	Trempealeau	30.1
Jackson	22.6	Vernon	31.8
Jefferson	33.1	Vilas	34.8
Juneau	21.1	Walworth	36.0
Kenosha	34.6	Washburn	32.4
Kewaunee	26.8	Washington	40.3
La Crosse	45.2	Waukesha	50.8
Lafayette	28.5	Waupaca	26.7
Langlade	24.6	Waushara	22.3
Lincoln	26.4	Winnebago	36.9
Manitowoc	30.1	Wood	31.6

Statewide Measures

Average

37.9%

Median

31.9%

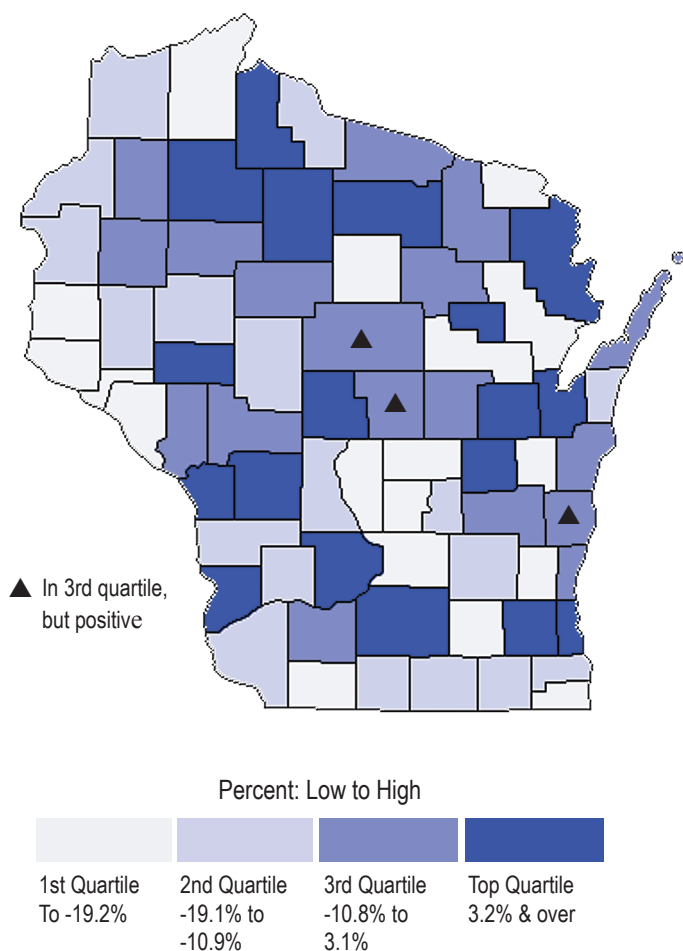
Commuting

Commuting in or out of a county can be due to many factors. Workers typically seek high-paying jobs. Many also choose to live in locations with particular amenities, e.g., good schools, affordable housing, or parks and recreation. The two may be in different counties, resulting in commuting.

Here, net commuting is measured as the number of commuters into a county minus the number commuting out, as a percentage of the total county workforce. A positive figure indicates the county is attracting more workers than the number leaving.

Net In-Commuting, Percentage of Labor Force

Counties by Quartile, Low to High Percent, 2013



Source: U.S. Census Bureau

Net In-Commuting, Percentage of Labor Force, 2013

County	Net In	County	Net In
Adams	-32.6	Marathon	3.1
Ashland	12.6	Marinette	5.4
Barron	-0.1	Marquette	-30.9
Bayfield	-24.5	Menominee	55.4
Brown	14.1	Milwaukee	7.8
Buffalo	-32.4	Monroe	8.3
Burnett	-15.2	Oconto	-41.2
Calumet	-42.6	Oneida	5.1
Chippewa	-11.2	Outagamie	4.7
Clark	-15.7	Ozaukee	-10.8
Columbia	-23.7	Pepin	-22.6
Crawford	5.8	Pierce	-47.2
Dane	11.9	Polk	-18.5
Dodge	-13.8	Portage	0.5
Door	-4.0	Price	3.2
Douglas	-14.7	Racine	-12.5
Dunn	-14.2	Richland	-13.7
Eau Claire	11.8	Rock	-14.1
Florence	-32.9	Rusk	-3.4
Fond du Lac	-8.4	St. Croix	-24.1
Forest	-6.8	Sauk	7.3
Grant	-15.0	Sawyer	6.0
Green	-13.1	Shawano	-21.7
Green Lake	-12.4	Sheboygan	0.9
Iowa	-6.9	Taylor	-5.6
Iron	-16.2	Trempealeau	-2.4
Jackson	-8.0	Vernon	-17.4
Jefferson	-20.6	Vilas	-1.3
Juneau	-12.2	Walworth	-10.9
Kenosha	-23.1	Washburn	-2.9
Kewaunee	-17.2	Washington	-22.5
La Crosse	12.5	Waukesha	12.1
Lafayette	-30.6	Waupaca	-10.0
Langlade	-4.2	Waushara	-24.7
Lincoln	-19.2	Winnebago	10.7
Manitowoc	-9.3	Wood	11.3

Statewide Measures

Average

-1.6%

Median

-10.8%



As the Broadway tune reminds us, money “makes the world go ‘round.” How counties spend their dollars and how they pay for public services is basic to a county official’s job.

Total spending by county government averaged \$937 per capita, according to the most recent state figures available (2015). But this figure ranges from under \$600 per person to more than double that amount. Counties with relatively small populations and significant fixed costs often have higher per capita costs.

The largest share of county expenditures, usually about 40%, is on health and human service (HHS) programs delivered to a variety of groups, including seniors, veterans, and the mentally ill. However, maintaining and improving highways is probably a county’s most visible service, particularly in the sparsely populated north.

Generalizing about how counties pay for services can be challenging, as the revenue sources are multiple. State aid, particularly for human services, provides, on average, over a fourth of revenues; per capita amounts range from \$120 to over \$1,000. Property taxes typically contribute about four of every 10 county revenue dollars. These too vary, from about \$200 per person to almost \$1,000. Property tax rates vary similarly.

In recent decades, the 0.5% optional sales tax has been adopted by most counties in Wisconsin. It typically contributes 10% or less of revenues.

Note: Spending figures are self-reported using Wisconsin Department of Revenue accounts. Sometimes, counties differ on how to categorize certain spending. Users should be cautious when comparing spending categories.

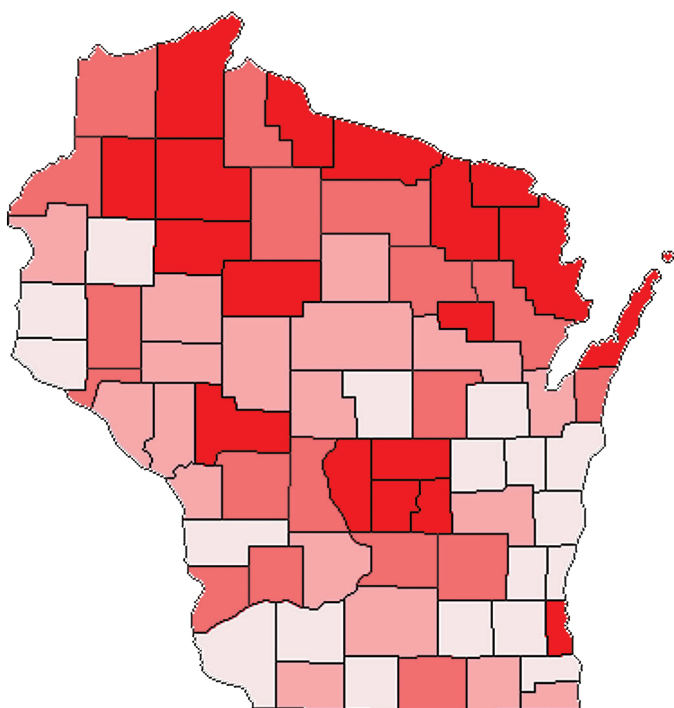
Total Spending

County government spending depends on a variety of factors, including poverty, crime, and miles of county roads. Spending figures reported here are provided by counties to the Wisconsin Department of Revenue, and include both operating and capital expenditures. They are reported per capita to adjust for county population differences.

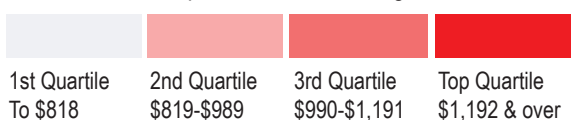
Per capita spending in 2015 averaged \$937 per resident statewide and was generally higher in less populous counties.

Total County Expenditures Per Capita, 2015

Counties by Quartile, Low to High Amount



Expenditures: Low to High



Source: Wisconsin Department of Revenue: County and Municipal Revenues and Expenditures (CMRE), 2015

Total County Expenditures Per Capita, 2015

County	Total Exp.	County	Total Exp.
Adams	\$1,519	Marathon	\$821
Ashland	1,113	Marinette	1,230
Barron	948	Marquette	1,413
Bayfield	1,728	Menominee	2,611
Brown	863	Milwaukee	1,257
Buffalo	952	Monroe	1,048
Burnett	1,191	Oconto	1,122
Calumet	752	Oneida	1,129
Chippewa	765	Outagamie	615
Clark	915	Ozaukee	601
Columbia	1,016	Pepin	1,096
Crawford	1,053	Pierce	713
Dane	980	Polk	940
Dodge	1,153	Portage	810
Door	2,089	Price	1,185
Douglas	1,000	Racine	569
Dunn	1,057	Richland	1,112
Eau Claire	873	Rock	1,008
Florence	2,767	Rusk	1,576
Fond du Lac	964	St. Croix	735
Forest	1,432	Sauk	937
Grant	588	Sawyer	1,419
Green	759	Shawano	981
Green Lake	1,199	Sheboygan	818
Iowa	694	Taylor	1,339
Iron	1,992	Trempealeau	845
Jackson	1,197	Vernon	804
Jefferson	800	Vilas	1,221
Juneau	1,062	Walworth	884
Kenosha	965	Washburn	1,672
Kewaunee	1,032	Washington	601
La Crosse	920	Waukesha	548
Lafayette	964	Waupaca	1,088
Langlade	1,106	Waushara	1,262
Lincoln	943	Winnebago	650
Manitowoc	717	Wood	925

Statewide Measures

Average	\$937	Median	\$990
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Highway Expenditures

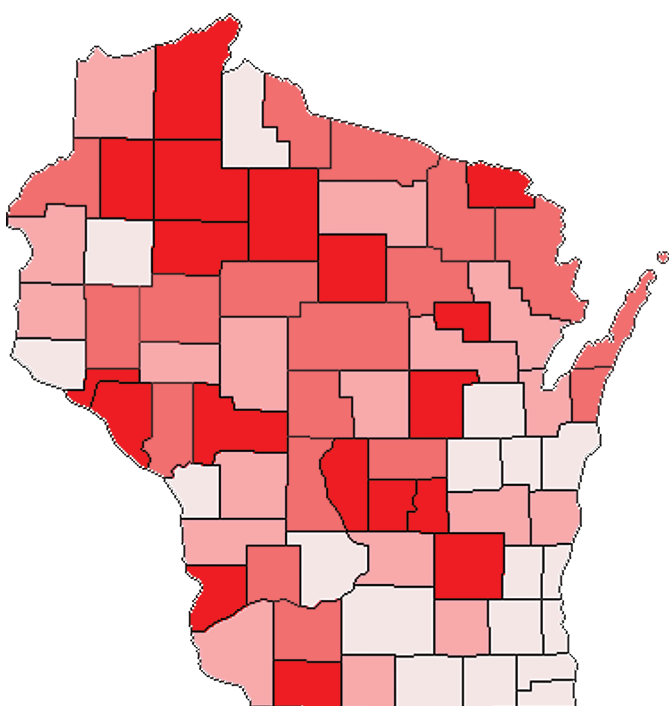
Counties are responsible for maintaining, repairing, and upgrading county highways, and maintaining any state highways or interstates within their boundaries. In some cases, counties also maintain town roads.

Highway expenditures depend on road miles, as well as pavement condition. Since capital spending is included, annual spending can be volatile due to equipment purchases.

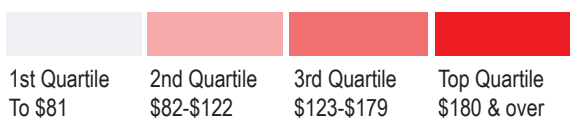
Statewide, county highway spending averaged \$81 per capita. As counties are responsible for state and interstate highways, expenditures listed here will not correlate perfectly with the county road miles reported on pages 50-51.

Highway Expenditures Per Capita, 2015

Counties by Quartile, Low to High Amount



Expenditures: Low to High



Source: Wisconsin Department of Revenue, CMRE, 2015

Highway Expenditures Per Capita, 2015

County	Highways	County	Highways
Adams	\$180	Marathon	\$127
Ashland	79	Marinette	162
Barron	65	Marquette	218
Bayfield	195	Menominee	180
Brown	82	Milwaukee	30
Buffalo	206	Monroe	84
Burnett	139	Oconto	102
Calumet	81	Oneida	115
Chippewa	146	Outagamie	77
Clark	113	Ozaukee	71
Columbia	121	Pepin	207
Crawford	236	Pierce	80
Dane	34	Polk	99
Dodge	207	Portage	105
Door	157	Price	207
Douglas	112	Racine	44
Dunn	153	Richland	156
Eau Claire	115	Rock	44
Florence	832	Rusk	291
Fond du Lac	90	St. Croix	107
Forest	133	Sauk	74
Grant	105	Sawyer	204
Green	113	Shawano	120
Green Lake	181	Sheboygan	82
Iowa	144	Taylor	143
Iron	139	Trempealeau	123
Jackson	297	Vernon	117
Jefferson	106	Vilas	124
Juneau	145	Walworth	73
Kenosha	65	Washburn	574
Kewaunee	142	Washington	48
La Crosse	64	Waukesha	55
Lafayette	193	Waupaca	196
Langlade	179	Waushara	140
Lincoln	189	Winnebago	38
Manitowoc	60	Wood	145

Statewide Measures

Average

\$81

Median

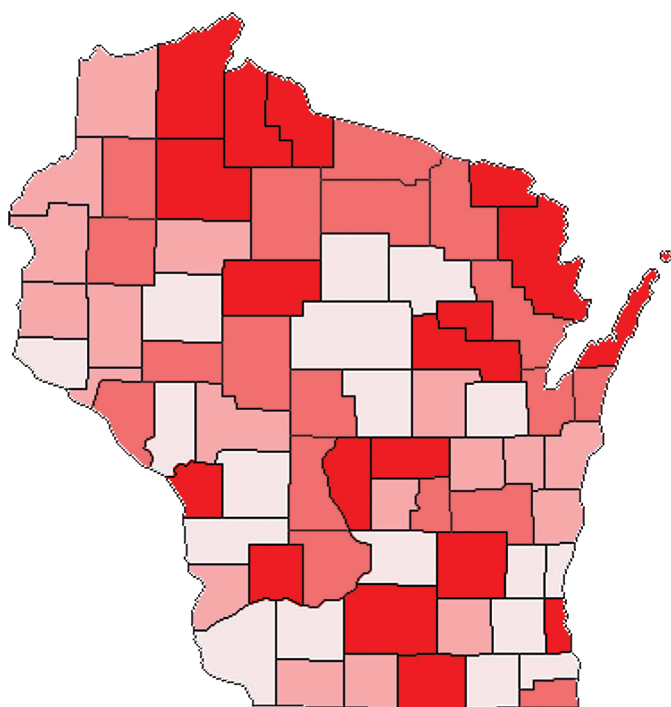
\$122

Health & Human Services

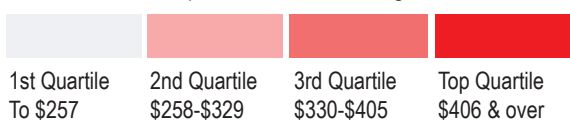
Health and human services (HHS) is by far the largest expenditure category for counties, accounting for 43% of all county spending in 2015. According to the Wisconsin Department of Revenue, spending in this area includes “health officers, health inspections, mental health programs, general relief, cemetery, humane shelter, institution care, social programs, aging and veterans programs.” HHS spending averaged \$374 per capita statewide.

HHS Expenditures Per Capita, 2015

Counties by Quartile, Low to High Amount



Expenditures: Low to High



Source: Wisconsin Department of Revenue, CMRE, 2015

HHS Expenditures Per Capita, 2015

County	HHS	County	HHS
Adams	\$571	Marathon	\$257
Ashland	433	Marinette	458
Barron	343	Marquette	328
Bayfield	425	Menominee	1,551
Brown	366	Milwaukee	595
Buffalo	330	Monroe	229
Burnett	321	Oconto	399
Calumet	301	Oneida	330
Chippewa	256	Outagamie	257
Clark	349	Ozaukee	164
Columbia	227	Pepin	323
Crawford	321	Pierce	228
Dane	492	Polk	308
Dodge	529	Portage	249
Door	539	Price	399
Douglas	301	Racine	175
Dunn	273	Richland	473
Eau Claire	340	Rock	608
Florence	511	Rusk	310
Fond du Lac	405	St. Croix	258
Forest	388	Sauk	335
Grant	245	Sawyer	410
Green	297	Shawano	416
Green Lake	387	Sheboygan	274
Iowa	152	Taylor	466
Iron	617	Trempealeau	248
Jackson	306	Vernon	247
Jefferson	288	Vilas	381
Juneau	341	Walworth	252
Kenosha	372	Washburn	359
Kewaunee	352	Washington	208
La Crosse	408	Waukesha	186
Lafayette	320	Waupaca	312
Langlade	217	Waushara	444
Lincoln	165	Winnebago	288
Manitowoc	281	Wood	391

Statewide Measures

Average	\$374	Median	\$329
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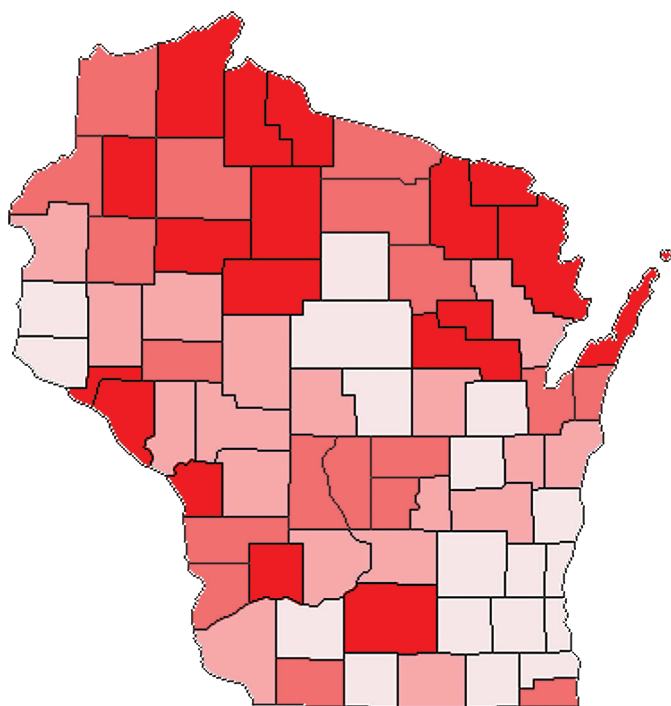
State Aids

Counties receive state aid to help fund the many services they provide. The largest part of these aids helps pay for human service programs. Counties also receive state assistance for health, highways, and law enforcement, as well as county and municipal aids that can be used for any purpose. Statewide, about 80% of state aids to counties are for human services (47%), health (22%), and county and municipal aids (10%).

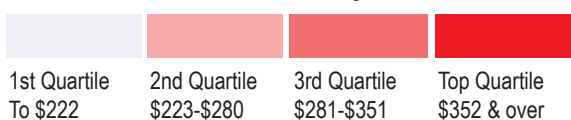
Total state aids to counties averaged \$245 per person across the state in 2015. Generally, per capita aids were highest in the north and lowest in the southeast.

Total State Aids Per Capita, 2015

Counties by Quartile, Low to High Amount



Aids: Low to High



Source: Wisconsin Department of Revenue, CMRE, 2015

Total State Aids Per Capita, 2015

County	State Aid	County	State Aid
Adams	\$351	Marathon	\$187
Ashland	382	Marinette	371
Barron	288	Marquette	281
Bayfield	585	Menominee	1,031
Brown	298	Milwaukee	197
Buffalo	388	Monroe	227
Burnett	319	Oconto	270
Calumet	248	Oneida	287
Chippewa	255	Outagamie	165
Clark	280	Ozaukee	142
Columbia	266	Pepin	402
Crawford	347	Pierce	189
Dane	399	Polk	253
Dodge	184	Portage	222
Door	401	Price	364
Douglas	311	Racine	194
Dunn	250	Richland	466
Eau Claire	290	Rock	241
Florence	753	Rusk	511
Fond du Lac	258	St. Croix	160
Forest	509	Sauk	251
Grant	223	Sawyer	322
Green	203	Shawano	387
Green Lake	247	Sheboygan	215
Iowa	182	Taylor	465
Iron	563	Trempealeau	275
Jackson	227	Vernon	286
Jefferson	177	Vilas	316
Juneau	343	Walworth	136
Kenosha	317	Washburn	352
Kewaunee	314	Washington	145
La Crosse	362	Waukesha	120
Lafayette	348	Waupaca	247
Langlade	299	Waushara	281
Lincoln	189	Winnebago	200
Manitowoc	237	Wood	235

Statewide Measures

Average

\$245

Median

\$280

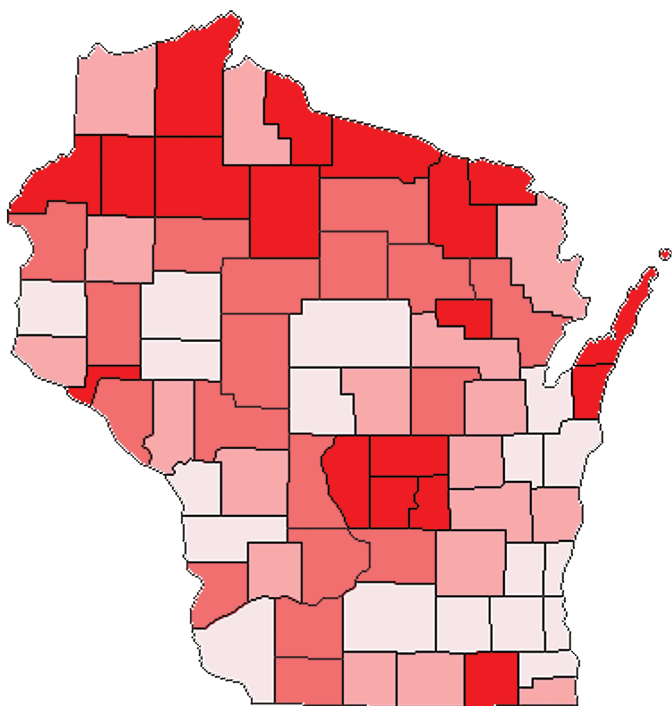
Property Tax Levy

The property tax is the major local revenue source for counties. On average, property taxes account for nearly 40% of county revenues. In 2016/17, counties levied more than \$2.1 billion in property taxes, or \$369 per capita.

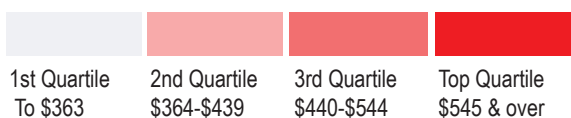
Property tax levies depend on county spending, state aid, and other county revenues. The highest per capita property taxes were primarily in northern and central Wisconsin. Levies were above \$700 per resident in seven counties and below \$300 per capita in another seven counties.

County Levy Per Capita, 2016/17

Counties by Quartile, Low to High Amount



Property Tax Levies: Low to High



Source: Wisconsin Department of Revenue

County Levy Per Capita

Levied in 2016, Payable in 2017

County	Prop. Tax	County	Prop. Tax
Adams	\$853	Marathon	\$357
Ashland	418	Marinette	399
Barron	437	Marquette	797
Bayfield	624	Menominee	633
Brown	334	Milwaukee	309
Buffalo	457	Monroe	365
Burnett	645	Oconto	512
Calumet	353	Oneida	448
Chippewa	281	Outagamie	369
Clark	453	Ozaukee	233
Columbia	458	Pepin	553
Crawford	497	Pierce	424
Dane	324	Polk	506
Dodge	370	Portage	383
Door	999	Price	576
Douglas	377	Racine	268
Dunn	484	Richland	385
Eau Claire	299	Rock	409
Florence	922	Rusk	476
Fond du Lac	412	St. Croix	355
Forest	597	Sauk	488
Grant	219	Sawyer	639
Green	416	Shawano	374
Green Lake	738	Sheboygan	417
Iowa	485	Taylor	544
Iron	767	Trempealeau	414
Jackson	500	Vernon	351
Jefferson	343	Vilas	713
Juneau	457	Walworth	602
Kenosha	389	Washburn	674
Kewaunee	549	Washington	270
La Crosse	284	Waukesha	264
Lafayette	441	Waupaca	494
Langlade	476	Waushara	693
Lincoln	486	Winnebago	389
Manitowoc	363	Wood	334

Statewide Measures

Average	\$369	Median	\$439
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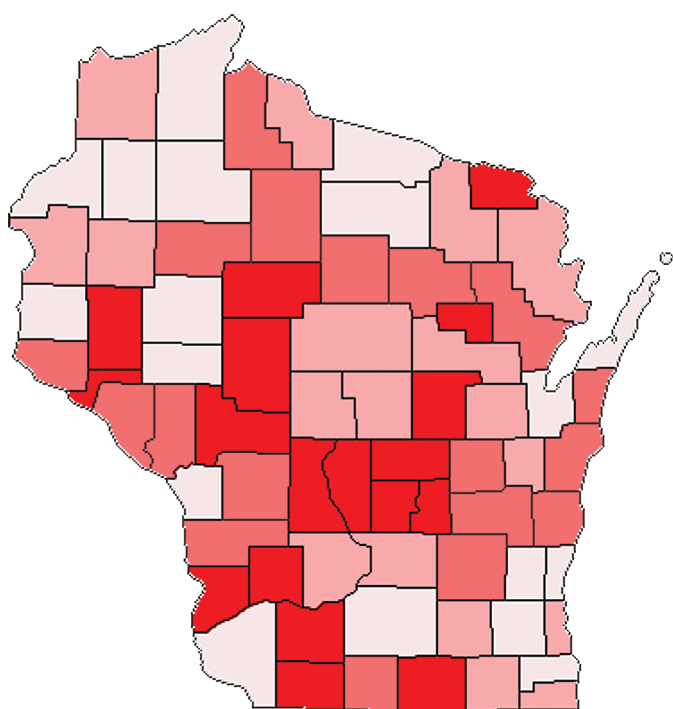
Property Tax Rates

Property tax rates vary widely by county. The tax rate is a ratio of the county levy to the value of all taxable property in the county, excluding the value in tax incremental finance districts. In general, counties with higher tax levies have higher rates, while those with more taxable property have lower rates. The highest rates were mostly in central and southwest Wisconsin.

Statewide, the county property tax rate in 2016/17 averaged \$4.40 per \$1,000 of taxable property value.

County Property Tax Rate, 2016/17

Counties by Quartile, Low to High Amount



Rate: Low to High

1st Quartile	2nd Quartile	3rd Quartile	Top Quartile
To \$4.59	\$4.60-\$5.33	\$5.34-\$6.16	\$6.17 & over

Source: Wisconsin Department of Revenue

County Property Tax Rate (per \$1,000)

Levied in 2016, Payable in 2017

County	Tax Rate	County	Tax Rate
Adams	\$7.55	Marathon	\$5.04
Ashland	5.62	Marinette	4.59
Barron	5.18	Marquette	8.04
Bayfield	3.75	Menominee	9.07
Brown	4.59	Milwaukee	5.10
Buffalo	5.72	Monroe	5.57
Burnett	3.95	Oconto	5.37
Calumet	5.24	Oneida	2.41
Chippewa	3.68	Outagamie	4.88
Clark	8.06	Ozaukee	1.86
Columbia	5.15	Pepin	6.95
Crawford	7.56	Pierce	5.87
Dane	3.14	Polk	5.30
Dodge	5.64	Portage	5.14
Door	4.06	Price	5.92
Douglas	5.03	Racine	3.79
Dunn	7.58	Richland	6.42
Eau Claire	4.09	Rock	6.70
Florence	6.64	Rusk	5.94
Fond du Lac	6.10	St. Croix	3.71
Forest	5.10	Sauk	4.72
Grant	3.89	Sawyer	3.11
Green	5.53	Shawano	5.29
Green Lake	6.35	Sheboygan	5.65
Iowa	6.22	Taylor	8.19
Iron	4.84	Trempealeau	6.00
Jackson	6.55	Vernon	5.74
Jefferson	4.60	Vilas	2.28
Juneau	6.50	Walworth	4.60
Kenosha	5.17	Washburn	4.55
Kewaunee	5.75	Washington	2.70
La Crosse	3.89	Waukesha	2.07
Lafayette	6.93	Waupaca	6.73
Langlade	5.74	Waushara	7.02
Lincoln	6.16	Winnebago	5.58
Manitowoc	5.79	Wood	5.28

Statewide Measures

Average

\$4.40

Median

\$5.33

County Sales Taxes

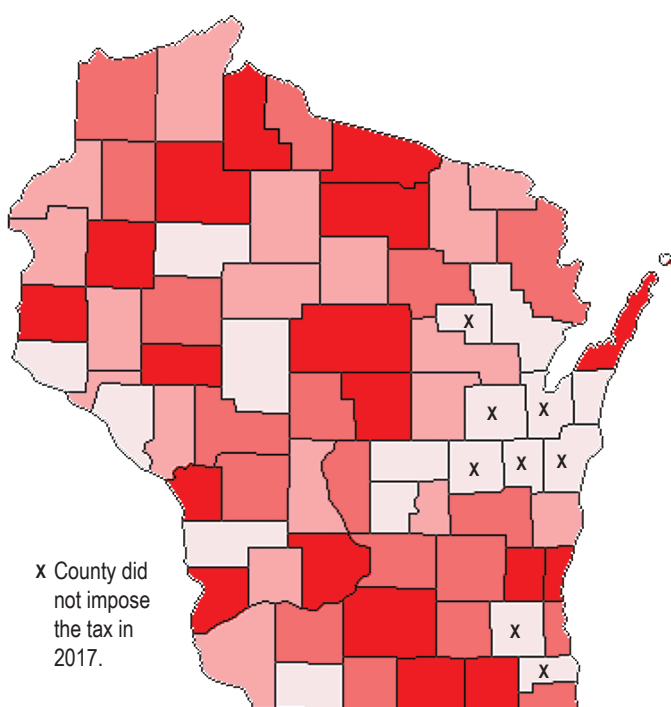
The state allows counties to impose a half-cent sales tax, with revenues to be used for property tax relief. In 2017, 64 of 72 counties imposed the tax, with Kewaunee (April) and Sheboygan (January) counties beginning the tax in that year.

Counties that have regional retail centers collect more per capita than others. Collections statewide averaged \$65 per capita in 2017. When counties without the tax are excluded, the amount rises to \$85 per capita.

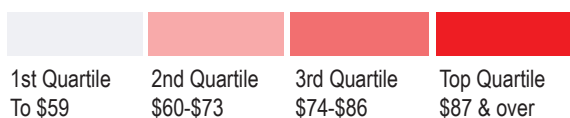
Note: Effective in 2018, Brown County began collecting a county sales tax.

County Sales Taxes Per Capita, 2017

Counties by Quartile, Low to High Amount



Sales Taxes: Low to High



Source: Wisconsin Department of Revenue

County Sales Taxes Per Capita, 2017

County	Income	County	Income
Adams	\$73	Marathon	\$90
Ashland	86	Marinette	83
Barron	95	Marquette	58
Bayfield	72	Menominee	0
Brown	0	Milwaukee	79
Buffalo	53	Monroe	74
Burnett	67	Oconto	53
Calumet	0	Oneida	124
Chippewa	83	Outagamie	0
Clark	56	Ozaukee	92
Columbia	85	Pepin	73
Crawford	94	Pierce	53
Dane	109	Polk	72
Dodge	74	Portage	89
Door	140	Price	68
Douglas	86	Racine	0
Dunn	66	Richland	64
Eau Claire	102	Rock	86
Florence	60	Rusk	59
Fond du Lac	79	St. Croix	87
Forest	70	Sauk	146
Grant	65	Sawyer	109
Green	74	Shawano	65
Green Lake	73	Sheboygan	70
Iowa	75	Taylor	59
Iron	85	Trempealeau	69
Jackson	75	Vernon	57
Jefferson	73	Vilas	117
Juneau	66	Walworth	92
Kenosha	84	Washburn	77
Kewaunee	32	Washington	89
La Crosse	104	Waukesha	0
Lafayette	57	Waupaca	69
Langlade	83	Waushara	58
Lincoln	71	Winnebago	0
Manitowoc	0	Wood	78

Statewide Measures

Average

\$65

Median

\$73

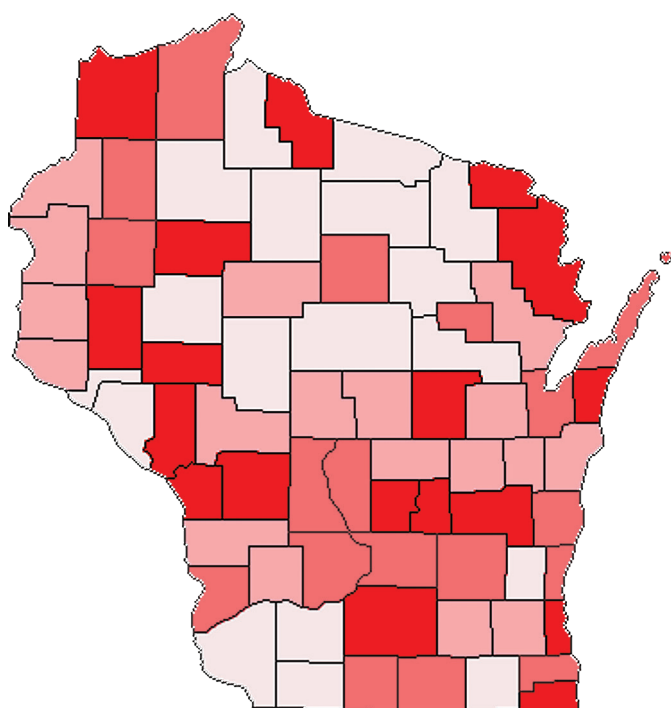
County Debt

Counties usually borrow to pay for long-term capital projects, such as major highway construction, new or expanded jails, and other buildings. Debt is typically repaid over 20 years. General obligation debt is backed by the credit and taxing power of the county.

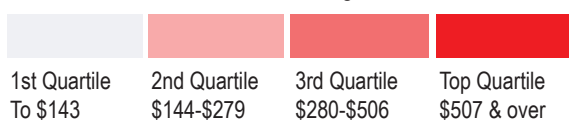
On average, counties in 2015 owed \$413 per capita in general obligation debt, which is backed by the county's pledge to use available resources, including property taxes, to repay the borrowing.

General Obligation Debt Per Capita, 2015

Counties by Quartile, Low to High Amount



Debt: Low to High



Source: Wisconsin Department of Revenue

General Obligation Debt Per Capita, 2015

County	G.O. Debt	County	G.O. Debt
Adams	\$459	Marathon	\$100
Ashland	35	Marinette	671
Barron	371	Marquette	817
Bayfield	301	Menominee	391
Brown	489	Milwaukee	631
Buffalo	124	Monroe	602
Burnett	237	Oconto	262
Calumet	244	Oneida	12
Chippewa	135	Outagamie	216
Clark	86	Ozaukee	366
Columbia	493	Pepin	68
Crawford	408	Pierce	181
Dane	651	Polk	256
Dodge	401	Portage	145
Door	402	Price	89
Douglas	710	Racine	312
Dunn	919	Richland	229
Eau Claire	699	Rock	291
Florence	531	Rusk	873
Fond du Lac	621	St. Croix	257
Forest	143	Sauk	324
Grant	93	Sawyer	100
Green	283	Shawano	83
Green Lake	943	Sheboygan	335
Iowa	132	Taylor	262
Iron	507	Trempealeau	1,142
Jackson	207	Vernon	196
Jefferson	195	Vilas	61
Juneau	506	Walworth	76
Kenosha	704	Washburn	284
Kewaunee	733	Washington	94
La Crosse	676	Waukesha	201
Lafayette	129	Waupaca	664
Langlade	93	Wausara	188
Lincoln	367	Winnebago	205
Manitowoc	275	Wood	206

Statewide Measures

Average

\$413

Median

\$279



County demography and finances ultimately depend on county economic health and growth. Relative income, poverty, unemployment, and property values comprise parts of a double-sided coin. On one side, they suggest the capacity to prosper and fund public services. On the other, they speak to the need for services, whether it be income maintenance, health care, job assistance, or redevelopment.

As with population characteristics, these economic factors move together. High per capita personal income likely means less poverty and joblessness, coupled with a greater property tax base. Conversely, low income tends to be accompanied by poverty, unemployment, and less property ownership.

The geography of the state reflects these economic factors. Isolated pockets of the urban southeast, southwest, rural center, and sparse north illustrate the combination of low income, high poverty, and unemployment.

One way for a county to move from a position of relative disadvantage to one of prosperity is through economic expansion. Employment growth is one indicator. Over the five years ending in 2016, job numbers grew 6.1% statewide. However, growth was uneven. In 16 counties, job numbers have yet to reach pre-recession levels. In 10 counties, employment expanded 10% or more.

New construction is another measure of economic progress. This measure is especially important for local government because it determines allowable increases in the property tax levy. Construction activity has been greatest in counties with ready interstate access, areas that run from Brown County in the northeast, south to the Illinois border, and then northwest through Madison to La Crosse and toward Minneapolis.

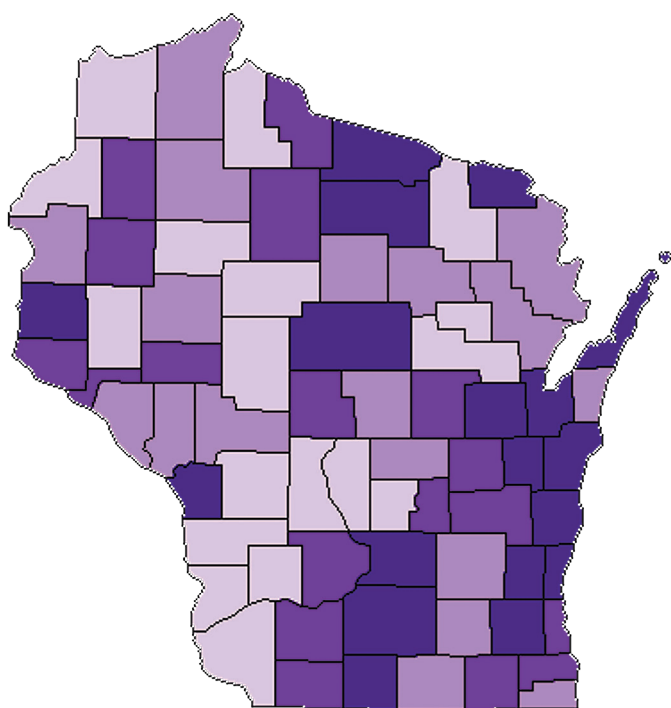
Personal Income

Per capita personal income (PCPI) is a broad measure of economic health and includes wages, dividends and interest, rental income, and government payments, among others. In 2016, Wisconsin's per capita personal income averaged \$46,762.

Per capita incomes tend to be highest in urban and suburban counties. Average wages and cost of living are generally higher there as well. In 10 counties, average incomes were above \$47,000; in 20 counties, they were under \$40,000.

Per Capita Personal Income, 2016

Counties by Quartile, Low to High Amount



PCPI: Low to High

1st Quartile To \$39,588	2nd Quartile \$39,589- \$42,872	3rd Quartile \$42,873- \$44,954	Top Quartile \$44,955 & Over

Source: U.S. Bureau of Economic Analysis

Per Capita Personal Income, 2016

County	Income	County	Income
Adams	\$35,963	Marathon	\$45,076
Ashland	36,817	Marinette	40,338
Barron	44,458	Marquette	37,159
Bayfield	42,370	Menominee	27,907
Brown	47,319	Milwaukee	43,375
Buffalo	42,666	Monroe	38,566
Burnett	38,987	Oconto	41,614
Calumet	45,569	Oneida	46,675
Chippewa	41,434	Outagamie	46,814
Clark	36,683	Ozaukee	73,944
Columbia	46,574	Pepin	44,954
Crawford	38,041	Pierce	43,314
Dane	55,232	Polk	42,276
Dodge	40,224	Portage	42,386
Door	55,336	Price	44,123
Douglas	38,861	Racine	44,813
Dunn	36,411	Richland	38,905
Eau Claire	43,543	Rock	40,477
Florence	48,949	Rusk	35,944
Fond du Lac	44,665	St. Croix	49,494
Forest	35,263	Sauk	44,037
Grant	39,588	Sawyer	41,614
Green	46,729	Shawano	38,050
Green Lake	44,759	Sheboygan	47,930
Iowa	44,484	Taylor	36,503
Iron	44,542	Trempealeau	42,332
Jackson	39,690	Vernon	37,031
Jefferson	41,698	Vilas	50,437
Juneau	37,345	Walworth	43,989
Kenosha	42,368	Washburn	43,323
Kewaunee	42,867	Washington	52,051
La Crosse	45,731	Waukesha	65,522
Lafayette	42,877	Waupaca	43,448
Langlade	40,940	Waushara	39,829
Lincoln	41,410	Winnebago	43,641
Manitowoc	45,433	Wood	43,193

Statewide Measures

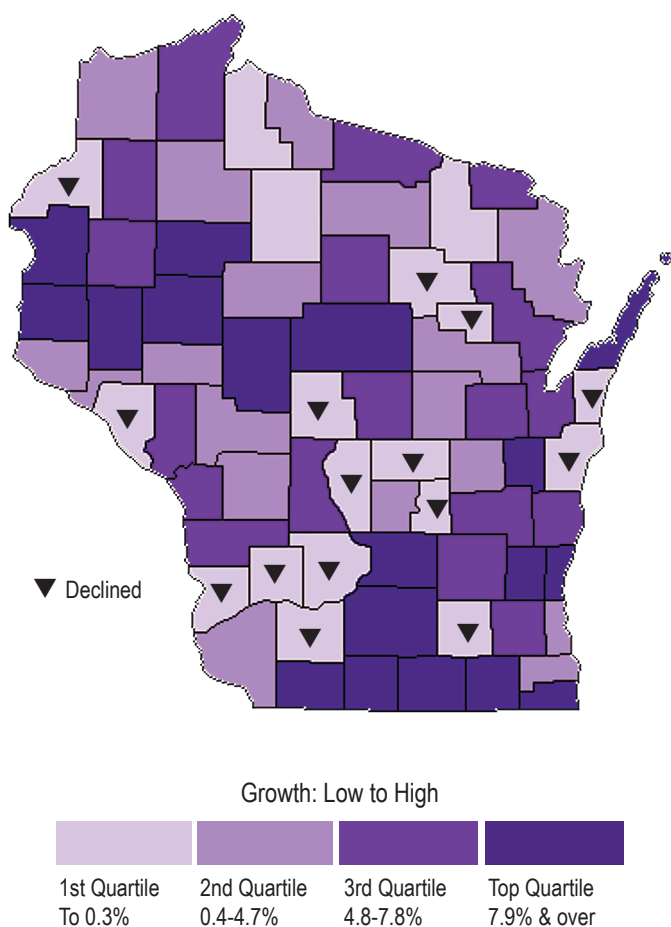
Average	\$46,762	Median	\$42,872
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Employment Growth

Job growth is important for the economic health of counties. Monthly and annual changes can sometimes be an aberration due to unusual activity. Thus, five-year changes are presented here. During 2011-16, the number of jobs statewide increased 6.1%.

Jobs tended to expand most in urban and suburban counties, and along interstate highways. Growth exceeded 10% in 12 counties.

Five-Year Job Growth, 2011-16
Counties by Quartile, Low to High Percent



Source: U.S. Bureau of Labor Statistics

Five-Year Job Growth (%), 2011-16

County	Job Growth	County	Job Growth
Adams	-0.9	Marathon	8.3
Ashland	0.3	Marinette	0.4
Barron	7.3	Marquette	3.4
Bayfield	4.9	Menominee	-0.9
Brown	6.2	Milwaukee	3.4
Buffalo	-11.7	Monroe	2.5
Burnett	-1.8	Oconto	6.6
Calumet	17.0	Oneida	3.4
Chippewa	11.3	Outagamie	6.1
Clark	11.8	Ozaukee	11.7
Columbia	8.9	Pepin	2.7
Crawford	-2.9	Pierce	4.6
Dane	10.1	Polk	9.1
Dodge	5.2	Portage	6.9
Door	8.8	Price	0.3
Douglas	0.9	Racine	2.5
Dunn	9.9	Richland	-1.0
Eau Claire	3.9	Rock	11.2
Florence	7.7	Rusk	9.5
Fond du Lac	6.0	St. Croix	13.8
Forest	0.0	Sauk	-0.6
Grant	3.3	Sawyer	2.8
Green	10.8	Shawano	0.8
Green Lake	-5.8	Sheboygan	6.5
Iowa	-1.1	Taylor	1.6
Iron	3.0	Trempealeau	6.8
Jackson	4.5	Vernon	7.8
Jefferson	-0.7	Vilas	5.4
Juneau	4.8	Walworth	8.5
Kenosha	20.2	Washburn	4.9
Kewaunee	-3.8	Washington	9.0
La Crosse	5.4	Waukesha	6.9
Lafayette	8.1	Waupaca	1.3
Langlade	-0.1	Waushara	-2.6
Lincoln	6.5	Winnebago	3.4
Manitowoc	-1.0	Wood	-9.7

Statewide Measures

Average

6.1%

Median

4.7%

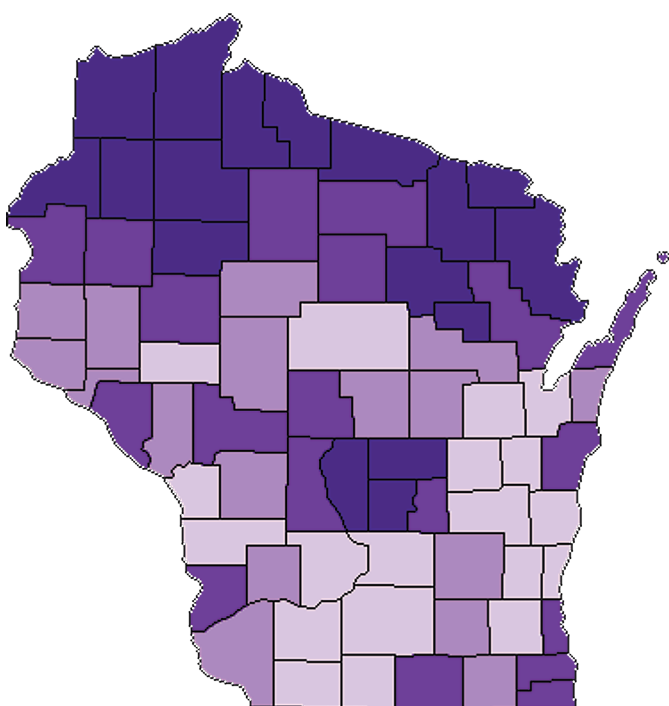
Unemployment

An alternate measure of economic health is the unemployment rate. Commuting between counties can create a disconnect between the number of jobs in a county and the share of a county's workforce lacking employment. While jobs may not be growing in a county, unemployment could be low if growing numbers of residents are commuting across county lines to work.

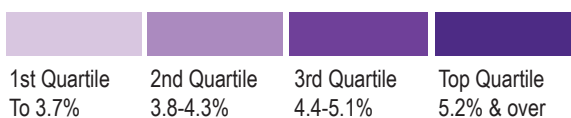
Statewide, 4.1% of the labor force was unemployed in 2016. However, that percentage was above 7% in three counties and greater than 6% in another five counties. Unemployment was generally lower in urban and suburban counties.

Unemployment Rate, 2016

Counties by Quartile, Low to High Rate



Unemployment Rate: Low to High



Source: U.S. Bureau of Labor Statistics

Unemployment Rate (%), 2016

County	Rate	County	Rate
Adams	6.2	Marathon	3.7
Ashland	5.6	Marinette	5.6
Barron	4.7	Marquette	5.2
Bayfield	7.1	Menominee	7.8
Brown	3.7	Milwaukee	5.1
Buffalo	4.6	Monroe	4.0
Burnett	6.2	Oconto	4.6
Calumet	3.3	Oneida	5.0
Chippewa	4.4	Outagamie	3.6
Clark	4.0	Ozaukee	3.5
Columbia	3.7	Pepin	3.9
Crawford	5.0	Pierce	4.2
Dane	2.9	Polk	4.7
Dodge	3.8	Portage	3.9
Door	5.1	Price	4.4
Douglas	5.5	Racine	5.1
Dunn	4.2	Richland	3.8
Eau Claire	3.5	Rock	4.6
Florence	6.2	Rusk	5.3
Fond du Lac	3.6	St. Croix	3.9
Forest	6.4	Sauk	3.7
Grant	4.1	Sawyer	6.5
Green	3.4	Shawano	4.3
Green Lake	5.0	Sheboygan	3.5
Iowa	3.6	Taylor	4.3
Iron	7.7	Trempealeau	3.8
Jackson	4.5	Vernon	3.7
Jefferson	4.0	Vilas	5.8
Juneau	4.6	Walworth	4.1
Kenosha	4.8	Washburn	5.2
Kewaunee	3.8	Washington	3.5
La Crosse	3.7	Waukesha	3.6
Lafayette	3.3	Waupaca	4.1
Langlade	5.3	Waushara	5.2
Lincoln	4.5	Winnebago	3.7
Manitowoc	4.5	Wood	5.0

Statewide Measures

Average

4.1%

Median

4.4%

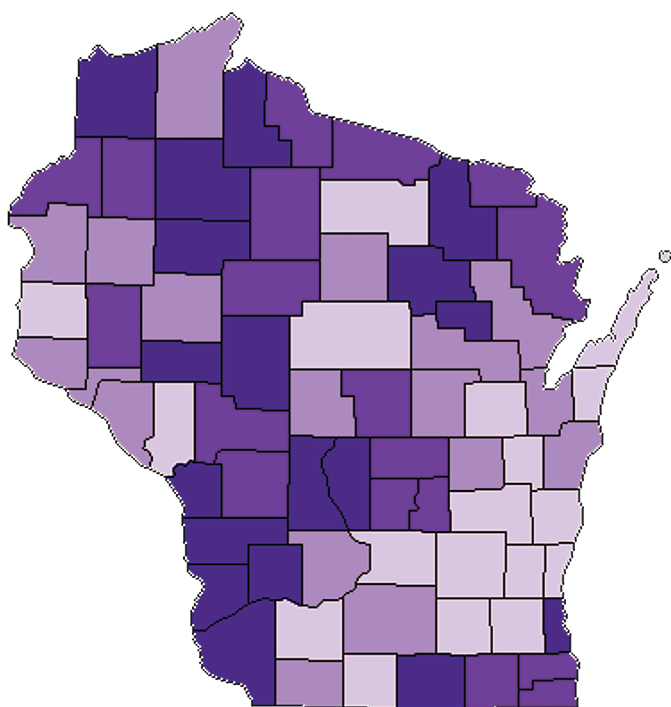
Poverty

Reducing poverty, defined by the federal government (for 2015) as having a household income less than \$24,250 for a family of four, can limit demand for tax-funded public services. In 2015, the statewide poverty rate averaged 12.1%. Generally, poverty was lowest in southeast Wisconsin and highest in the north and southwest.

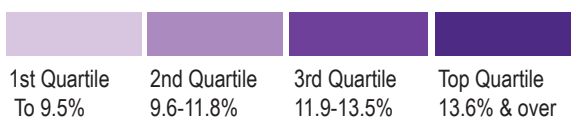
Note: For 2018, the income cutoff for a family of four is \$25,100.

Poverty Rate, 2015

Counties by Quartile, Low to High Rate



Rate: Low to High



Source: U.S. Census Bureau

Poverty Rate (%), 2015

County	Poverty	County	Poverty
Adams	17.4	Marathon	9.5
Ashland	17.2	Marinette	12.7
Barron	10.5	Marquette	12.0
Bayfield	11.1	Menominee	35.2
Brown	11.1	Milwaukee	20.3
Buffalo	10.2	Monroe	12.8
Burnett	13.1	Oconto	9.7
Calumet	6.2	Oneida	9.5
Chippewa	10.8	Outagamie	9.0
Clark	13.9	Ozaukee	5.2
Columbia	8.9	Pepin	10.1
Crawford	14.5	Pierce	9.8
Dane	11.2	Polk	10.1
Dodge	8.7	Portage	12.2
Door	8.5	Price	13.0
Douglas	14.8	Racine	12.4
Dunn	13.5	Richland	14.2
Eau Claire	13.6	Rock	13.9
Florence	12.2	Rusk	14.0
Fond du Lac	9.4	St. Croix	5.7
Forest	14.5	Sauk	11.7
Grant	14.0	Sawyer	15.5
Green	7.5	Shawano	11.6
Green Lake	12.2	Sheboygan	9.0
Iowa	9.5	Taylor	12.4
Iron	13.0	Trempealeau	9.4
Jackson	12.4	Vernon	14.8
Jefferson	9.2	Vilas	13.4
Juneau	14.5	Walworth	12.4
Kenosha	12.7	Washburn	13.5
Kewaunee	8.2	Washington	5.3
La Crosse	14.4	Waukesha	4.7
Lafayette	10.5	Waupaca	10.7
Langlade	14.4	Wausara	11.8
Lincoln	9.8	Winnebago	11.3
Manitowoc	10.7	Wood	11.3

Statewide Measures

Average

12.1%

Median

11.8%

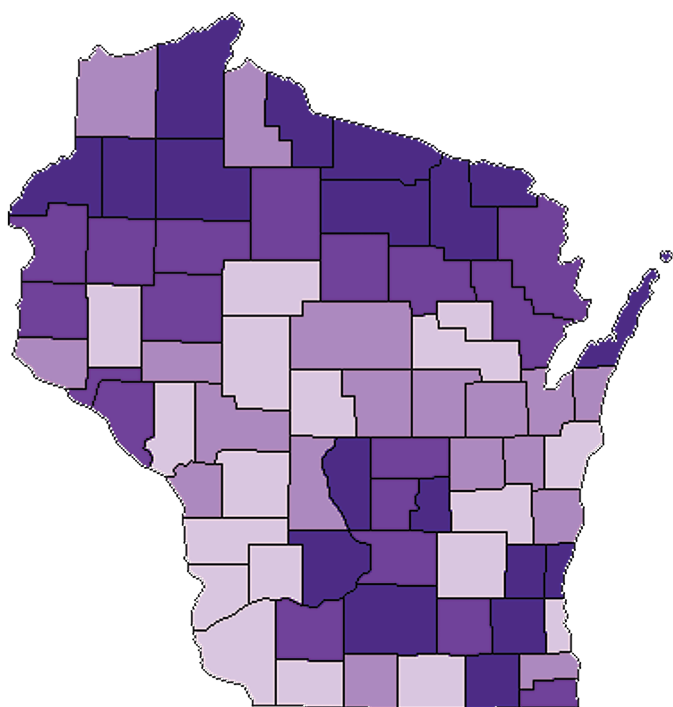
Property Values

Equalized values are estimates of the current market value of all taxable property in a county. Per capita values tend to be higher in counties with more businesses and in those with more vacation property owned by nonresidents. Statewide, values averaged \$90,949 per capita in 2017.

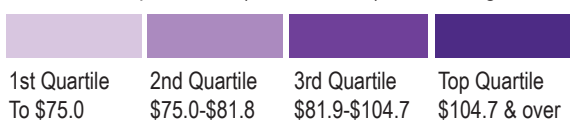
Of the 10 counties with the highest equalized value per capita, nine are in the north. These are generally sparsely-populated counties with large amounts of vacation property.

Equalized Values Per Capita, 2017

Counties by Quartile, Low to High Values



Per Capita Value (\$ Thousands): Low to High



Source: Wisconsin Department of Revenue, 2017

Equalized Values Per Capita, 2017

County	Value	County	Value
Adams	\$121,733	Marathon	\$78,479
Ashland	75,871	Marinette	93,150
Barron	88,704	Marquette	103,361
Bayfield	167,050	Menominee	71,622
Brown	80,412	Milwaukee	64,959
Buffalo	84,442	Monroe	71,607
Burnett	169,184	Oconto	99,298
Calumet	76,493	Oneida	189,591
Chippewa	82,780	Outagamie	81,363
Clark	59,795	Ozaukee	133,035
Columbia	93,776	Pepin	83,495
Crawford	71,646	Pierce	78,866
Dane	115,826	Polk	102,578
Dodge	70,914	Portage	80,818
Door	251,010	Price	98,160
Douglas	77,447	Racine	75,305
Dunn	68,024	Richland	63,505
Eau Claire	81,059	Rock	68,442
Florence	140,467	Rusk	82,653
Fond du Lac	71,398	St. Croix	104,695
Forest	120,333	Sauk	114,404
Grant	60,318	Sawyer	209,492
Green	79,312	Shawano	74,537
Green Lake	118,751	Sheboygan	80,451
Iowa	84,487	Taylor	69,856
Iron	159,396	Trempealeau	75,027
Jackson	79,398	Vernon	64,968
Jefferson	82,320	Vilas	316,343
Juneau	76,819	Walworth	137,994
Kenosha	87,199	Washburn	156,793
Kewaunee	79,965	Washington	108,552
La Crosse	81,188	Waukesha	135,995
Lafayette	67,585	Waupaca	79,331
Langlade	84,108	Waushara	103,190
Lincoln	82,622	Winnebago	76,366
Manitowoc	65,210	Wood	66,915

Statewide Measures

Average	\$90,949	Median	\$81,841
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New Construction

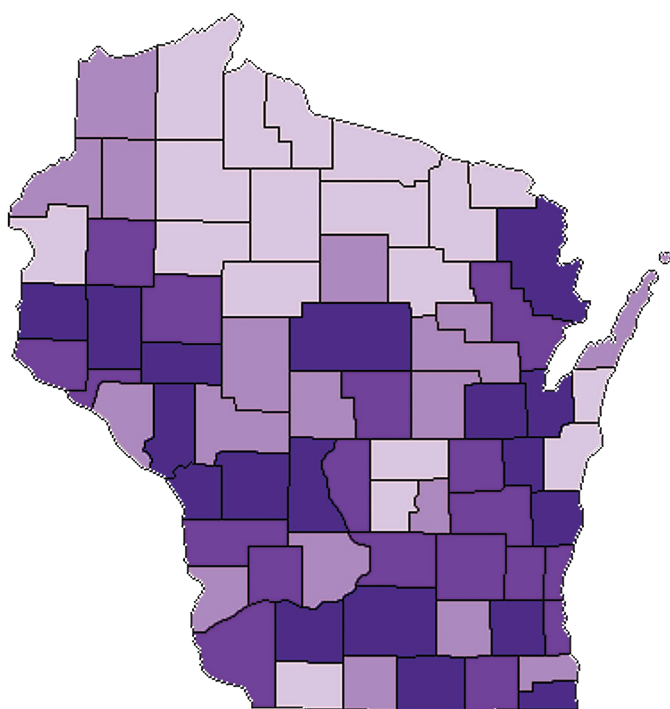
Net new construction measures the value of new taxable buildings in an area. This measure serves a dual purpose. First, it provides a measure of economic activity in a county. Second, the percentages are used in the state levy-limit formula to determine the amount by which counties can increase their property tax levies. Net new construction for 2017 (activity during 2016) averaged 1.60% statewide.

Construction activity was greatest in counties with interstate access: from Brown County running south to Kenosha County; and, from Rock County running northwest to La Crosse and St. Croix counties.





New construction activity was weakest in the northern third of the state.

Net New Construction, 2017

Counties by Quartile, Low to High Percent Change



Percent: Low to High

			
1st Quartile To 0.79%	2nd Quartile 0.80%-1.10%	3rd Quartile 1.11%-1.62%	Top Quartile 1.63% & over

Source: Wisconsin Department of Revenue

Net New Construction (%), 2017

County	NNC	County	NNC
Adams	1.51	Marathon	1.74
Ashland	0.55	Marinette	1.77
Barron	1.49	Marquette	0.68
Bayfield	0.62	Menominee	0.85
Brown	1.87	Milwaukee	1.38
Buffalo	0.90	Monroe	2.27
Burnett	0.96	Oconto	1.17
Calumet	2.29	Oneida	0.69
Chippewa	1.57	Outagamie	1.71
Clark	1.09	Ozaukee	1.57
Columbia	1.26	Pepin	1.44
Crawford	0.98	Pierce	1.12
Dane	2.86	Polk	0.76
Dodge	1.62	Portage	1.43
Door	1.00	Price	0.61
Douglas	0.94	Racine	0.99
Dunn	1.67	Richland	1.12
Eau Claire	2.02	Rock	1.77
Florence	0.68	Rusk	0.47
Fond du Lac	1.51	St. Croix	1.85
Forest	0.77	Sauk	1.02
Grant	1.42	Sawyer	0.71
Green	0.96	Shawano	0.93
Green Lake	0.81	Sheboygan	1.72
Iowa	1.92	Taylor	0.75
Iron	0.59	Trempealeau	1.84
Jackson	0.97	Vernon	1.39
Jefferson	1.10	Vilas	0.67
Juneau	2.00	Walworth	1.14
Kenosha	2.17	Washburn	0.94
Kewaunee	0.75	Washington	1.54
La Crosse	1.91	Waukesha	1.81
Lafayette	0.34	Waupaca	0.86
Langlade	0.79	Waushara	0.55
Lincoln	0.84	Winnebago	1.30
Manitowoc	0.74	Wood	0.97

Statewide Measures

Average

1.60%

Median

1.11%

County Highway Miles

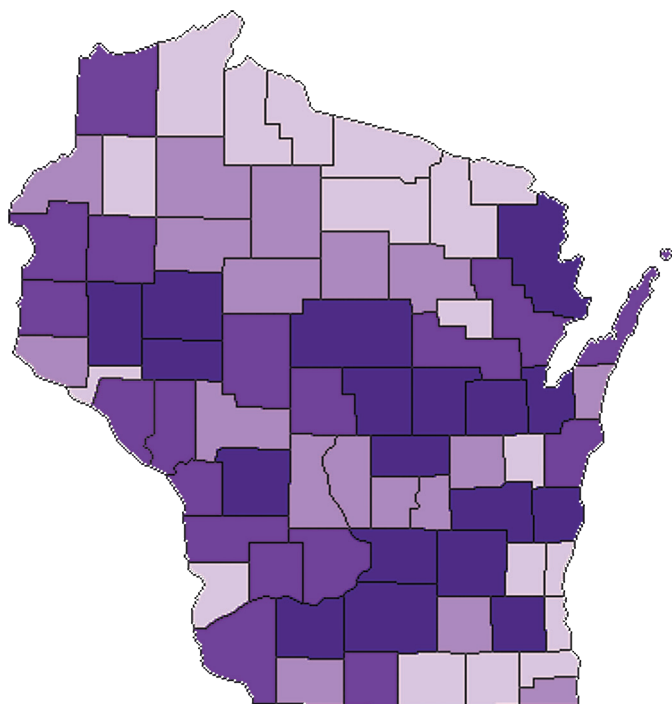
Wisconsin has nearly 40,000 miles of county highways that county governments must maintain. By comparison, total state and interstate highway miles total less than 12,000.

Among many factors accounting for the number of highway miles, geography is among the most important: large counties generally have more county highway miles than small ones.

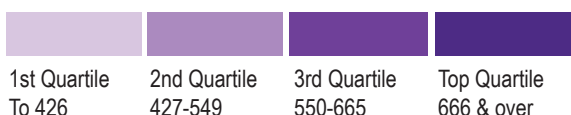
Caution: Since county highway spending includes expenditures for maintenance of state and interstate highways within the county, they should not be combined with the figures here to calculate spending per mile.

County Highway Miles, 2016

Counties by Quartile, Low to High Miles



Road Miles: Low to High



Source: Wisconsin Department of Transportation

County Highway Miles, 2016

County	Miles	County	Miles
Adams	453.6	Marathon	1,228.8
Ashland	182.7	Marinette	668.7
Barron	581.8	Marquette	474.4
Bayfield	345.6	Menominee	73.0
Brown	721.4	Milwaukee	169.2
Buffalo	635.8	Monroe	683.0
Burnett	440.1	Oconto	637.0
Calumet	266.9	Oneida	340.8
Chippewa	975.3	Outagamie	685.4
Clark	601.8	Ozaukee	309.5
Columbia	714.5	Pepin	309.5
Crawford	264.9	Pierce	494.2
Dane	1,049.4	Polk	662.7
Dodge	1,078.5	Portage	868.0
Door	591.1	Price	440.1
Douglas	664.5	Racine	305.7
Dunn	848.4	Richland	592.8
Eau Claire	835.0	Rock	426.2
Florence	98.2	Rusk	510.3
Fond du Lac	767.9	St. Croix	655.8
Forest	218.1	Sauk	610.3
Grant	622.1	Sawyer	457.9
Green	555.8	Shawano	587.9
Green Lake	457.8	Sheboygan	898.3
Iowa	725.2	Taylor	487.3
Iron	133.8	Trempealeau	583.4
Jackson	462.5	Vernon	570.4
Jefferson	510.3	Vilas	408.3
Juneau	468.4	Walworth	386.1
Kenosha	505.6	Washburn	397.5
Kewaunee	431.1	Washington	363.9
La Crosse	564.3	Waukesha	812.6
Lafayette	543.0	Waupaca	666.9
Langlade	542.0	Waushara	666.9
Lincoln	541.4	Winnebago	439.1
Manitowoc	563.1	Wood	648.7

Statewide Measures

Average

548.4

Median

549.4



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