

Feature Article

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Wisconsin local government: an overview of the role of local government and how it has evolved in response to the new challenges of changing societal needs and shifting governmental relationships

Local Government in Wisconsin: County Clerk's Office, 1909

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THE CHANGING WORLD OF WISCONSIN LOCAL GOVERNMENT

By Susan C. Paddock

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PREFACE/ACKNOWLEDGMENTS

The topic of this article first appeared in the 1979-80 *Blue Book*. Its author, Professor James R. Donoghue, was a longtime and astute observer of the Wisconsin political scene. Jim was a valued colleague, and his untimely death in 1994 deprived me of his guidance as I worked on the article. Nevertheless, his spirit is present throughout this article, and it is with gratitude that I acknowledge the part he played, even posthumously, in bringing this article to fulfillment.

Jim was "alive" in the writing of this article in part because Patricia Meloy, Clark Radatz and Richard Roe, the Legislative Reference Bureau legislative analysts who assisted with this article, knew him and admired him as I did. I owe a tremendous debt to them for their tireless hard work and attention to details as the manuscript was being written or re-written.

In his preface to the 1979-80 edition, Jim "doffed his hat" to all who made Wisconsin local government work: "the teachers and typists, the doctors, lawyers and engineers, the specialists and generalists, the chiefs and the little chiefs, and last, but not least, the politicians." In 1997 I join in Jim's acclamation. Working with officials, both elected and appointed at all levels of government, has given me the opportunity to witness their significant efforts and their real commitment to improving the lives of Wisconsin's citizens. I am especially impressed by the energy, time and thoughtfulness that most elected local officials bring to their government work. For little or no compensation, they spend hours wrestling with the difficult problems that characterize government today. Their only real reward is seeing how their efforts improve their communities. We all, as citizens of this state, owe them much. Personally, I owe them a great deal for helping me to understand and write about the work they do.

Thanks, also, to those who have supported me: my parents, Bob (before his death) and Betty; my daughter, Rebecca; and my colleagues, Robbi, Fred, Sue and Tom, all of whom came to equate "Blue Book" with "don't interrupt Susan."

Susan C. Paddock
University of Wisconsin-Madison
Governmental Affairs Unit

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By Susan C. Paddock

University of Wisconsin-Madison
Governmental Affairs Unit

1. WISCONSIN LOCAL GOVERNMENT: ITS PAST AND ITS FUTURE

“All Government Is Local”

Political scientists are fond of saying, “All government is local.” For most people, their only real experience with government is what they see in the cities, villages and towns where they live. A housing program, for example, may be federally funded but administered and controlled by a local government; school programs may be mandated by state law but carried out by the school district; and curbside recycling may reflect both state statutes and local ordinances. For the citizen, the “faces” of these programs are those of neighbors, friends or at least recognizable community members. The fact that the paychecks for these workers come from federal, state or local funding, or a blend of sources, makes little difference. To the public, they all work for “the government”. What happens at the community level is, therefore, very important to the citizens’ perception of how government works and whether they consider it effective, fair or ethical.

The term “local government” has come to mean any unit of government other than state or federal government. While the local units enforce many federal and state laws and oversee varied federal and state programs and services, they also make their own laws and deliver their own services. This makes them important in their own right. Nationally, there are over 83,000 local units of government, created by states to serve a particular population or meet a particular need.

Particular populations are served by *general purpose* units of government: counties, cities, villages or towns. These units offer a broad range of services, including street maintenance, public safety, trash collection, libraries and public transportation, to people living in a defined geographical area. Particular needs are served by *special purpose* units. School districts serving elementary and secondary students are the most numerous of these. Other special purpose units include lake districts, sanitary districts and park districts. The large number of local units of government reflects the deep-seated democratic belief that the people in the community know best what they need and how to provide it.

Local Government and the State

The U.S. Constitution is silent about local government, but it does speak about the responsibilities of state governments and assumes that state governments will control local units. Local governments are created by the state legislature and, in a sense, exist at the pleasure of the state. Leaders of local government may be loathe to admit their dependence on state government, but it only takes one case, such as the 1989 state takeover of the Jersey City, New Jersey, school district, to illustrate the fact of this dependence. Implicit in this balance is the difficult question of “home rule” – that is, the authority the state concedes to a local government to govern its own affairs within its own boundaries.

Local units of government vary from state to state. They have different names, structures and relationships from one section of the country to another. In some states, local governments have far more autonomy and authority than their counterparts in other states. Because it is difficult to compare units across state lines, learning about local government in one’s own state is only the beginning to understanding how American democracy is expressed at the local level.

There are literally thousands of local government units in Wisconsin: 72 counties, 189 cities, 395 villages, 1,266 towns, 426 school districts, 16 technical college districts and hundreds of special districts covering specific functions, such as flood control, soil and water conservation, lake management, housing and community development, and sanitary or sewerage treatment.

In Wisconsin, state government is vitally interested in local government functions for several reasons. First, state government depends on local government to carry out its programs and enforce its laws. In fact, mandates from state government provide much of the direction for the work of local units of government.

Second, state government often becomes involved in local government because today's problems are so large and complex, often crossing local government boundaries. For example, water pollution may involve many units of government, and it often requires a third party, such as the state government, to evaluate conditions and enforce regional regulations.

Finally, state government has a direct interest in the property tax, which is authorized by the legislature but levied and collected at the local level to finance many local services. Property taxes are growing more rapidly than inflation or the median income, and they have become a focus of voter concern and legislative action. In fact, state legislators across the country have attempted in recent sessions to regulate local expenditures, to reduce local taxes, or to transfer the tax burden from local to state government.

Many of the local challenges that are discussed in this article are the result of the growing interdependence of state and local government and, by extension, of federal and local government. While some local governments deny or defy these intrusions into their local control, others understand the necessity and see the opportunities. Some municipalities, even quite small ones, realize the advantages inherent in this interdependent environment and actively pursue state and federal grants to support local projects.

The Importance of Small Local Government

An important characteristic of the large number of local government units in Wisconsin is that most of them serve small numbers of people. Of Wisconsin's 189 cities, only 43 have more than 10,000 people, and seven have fewer than 1,000 people. Only 10 of the 395 villages have more than 10,000 residents, and the Village of Stockholm in Pepin County has only 88 inhabitants. Only five towns have populations over 10,000, and less than 9% of the towns (111 out of 1,266) have more than 2,500 people. Of the 72 counties, 46 have fewer than 50,000 residents. School districts also are small, even after several rounds of consolidation. Over three-quarters of the 426 school districts have fewer than 2,000 students, while only 25 have more than 5,000 students.

The relatively small size of Wisconsin's governmental units should not be interpreted as a sign of inefficiency. Studies of local government finance throughout the United States have found that per-capita costs for delivering a variety of local services increase until the 1 million population mark is reached. Even above that point, decreases in per-person costs are small. Smaller units of government are, therefore, somewhat more cost-effective. They also tend to be more responsive to the needs of their residents.

The trade-off for having fewer problems than the larger cities, counties or school districts is that smaller units have limited capacity to respond to service demands. Small units may have difficulty attracting and retaining good employees or providing more than basic services. They may have to rely on citizen volunteers or neighboring jurisdictions to meet their needs. However, many recent innovations in service delivery do address the problems of smaller units. Intergovernmental agreements, new approaches to financing, improved technology and alternative employment strategies are but a few.

Functions of Local Government

American support for democratic government is based largely on the extent to which citizens see effective democracy at work in their hometowns. Perhaps it is for that reason, even more than the particular services it delivers, that local government is so important in the United States. What do local governments do? They handle a wide variety of essential functions – activities that happen around us every day and are often taken for granted. The police officer patrolling on the corner, the paramedic responding to an accident, and the streets worker collecting trash represent the more visible local government activities. Other activities, which are not so visible,

are also important: inspection of buildings, establishment of zoning, support of local economic development, and the recording of births, deaths and marriages. All these services are vital to public health and safety and the development of properly functioning communities. They may be locally developed and controlled through home rule authority, or they may be provided in response to state and federal requirements.

Local government is a key player in determining how a community perceives itself, how it thinks about its future, and how it uses its resources to achieve that future. National magazines have become fond of identifying the "ten best cities" for business, families, recreation, safety or a host of other things. The elements which contribute to these rankings are wide-ranging. What kind of schools does the community support? Is there support for the arts and other cultural events? How clean are the streets? What park and recreation facilities exist? How safe are the citizens? The list is lengthy and the quality of life in a particular community depends, for the most part, on the leadership of local public officials.

LOCAL OFFICIALS IN WISCONSIN

ACTIVITY	COUNTY	CITY	VILLAGE	TOWN
Executive	County Executive or County Administrator or Administrative Coordinator	Mayor or City Manager	President or Village Manager	Town Board Chair Town Administrator
Legislative	County Board	City Council	Village Board	Town Board
Financial Management	Treasurer	Treasurer	Treasurer	Treasurer
Law Enforcement and Fire Control	Sheriff	Police and Fire Commission Chief of Police Fire Chief	Police and Fire Commission Chief of Police	Police and Fire Commission Chief of Police
Legal System	Circuit Court Judges Clerk of Circuit Court District Attorney Coroner or Medical Examiner	Municipal Judge City Attorney	Municipal Judge Village Attorney	Municipal Judge Town Attorney
Records, Elections	County Clerk Register of Deeds	City Clerk	Village Clerk	Town Clerk
Other	Assessor Surveyor*	Assessor Police and Fire Commission Fire Chief Health Officer Street Commissioner	Assessor Police and Fire Commission	Assessor Police and Fire Commission

Note: Elected officials are listed in bold.

*Elected or appointed

Who are these officials? It is typical to think first of elected officials: mayors and city councils; village boards and presidents; town boards; and county executives, sheriffs and clerks. In addition to these, there are numerous appointed administrators who make the day-to-day decisions. Some of them are highly visible, such as the police chief, fire chief, public works director or head librarian. Equally important are the thousands of career public servants who carry out the community's business on a daily basis. Many professions are represented within the cadres of public service, including police officers, firefighters, attorneys, urban planners, social workers and nurses.

Despite some sizeable fluctuations, employment in local government has grown in the past 20 years, as shown in the accompanying table. Some of this growth reflects new services mandated by the state or federal government, some relates to changes in society and the services demanded by citizens, and some results simply from the increase in population.

**WISCONSIN STATE AND LOCAL GOVERNMENT
EMPLOYMENT AND PAYROLLS
October 1974 – October 1994**

Year	Employees*			October Payroll (in thousands)		
	State	Local	Total	State	Local	Total
1974	50,438	157,003	207,441	\$53,194	\$136,100	\$189,294
1975	53,193	160,985	214,178	59,746	148,461	208,879
1976	53,350	161,414	214,764	62,980	157,453	220,433
1977	54,549	167,915	222,464	67,798	172,410	240,208
1978	55,540	163,121	218,661	72,260	186,119	258,379
1979	57,431	163,894	221,325	81,932	201,765	283,696
1980	59,531	166,382	225,913	92,794	232,371	325,165
1981	57,163	163,829	220,992	94,752	241,702	336,455
1982	57,317	156,525	213,842	97,256	252,603	349,859
1983	57,551	156,714	214,265	98,262	268,921	367,183
1984	61,540	163,815	225,355	117,378	296,199	413,577
1985	53,031	150,204	203,235	121,867	310,117	431,984
1986	73,736	168,044	241,780	146,971	329,451	476,422
1987	63,580	170,725	234,305	139,147	336,480	475,627
1988	65,158	173,407	238,565	142,682	361,598	504,280
1989	64,974	177,781	242,755	143,330	384,909	528,239
1990	66,541	183,318	249,859	152,660	409,907	562,567
1991	69,302	186,720	256,022	188,084	434,037	622,122
1992	72,674	188,921	261,595	210,669	463,507	674,175
1993	69,577	189,886	259,463	192,481	480,703	673,184
1994	68,688	200,179	268,867	194,641	528,605	723,246

*To make the figures comparable, the U.S. Census Bureau calculates "full-time equivalent" employment, based on wages paid in each particular jurisdiction for a specific job.

Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment: 1994*, September 1996, and previous issues.

Early Local Government in Wisconsin

In some respects, local government may be considered the oldest form of government in Wisconsin. Even before the arrival of European settlers, the various Native American tribes established governments for their people. Almost five centuries ago, Wisconsin tribes entered into a type of federal union that still exists today for ceremonial purposes, but most of Wisconsin's early inhabitants looked to the tribal village to determine the rules by which they lived.

Europeans began to arrive in Wisconsin in the 17th century. The French explorers, fur trappers and missionaries were first. Their settlements remained, even after the Treaty of Paris in 1763 ended hostilities between the French and British and established British control of North America. The American Revolutionary War had little effect on Wisconsin's inhabitants, but the Northwest Ordinance of 1787 set the stage for the development of a state where participation in government was a fundamental right.

The Articles of Compact in the Northwest Ordinance guaranteed rights to prospective settlers in what came to be known as the Northwest Territory (now the states of Ohio, Indiana, Illinois, Michigan and Wisconsin and part of Minnesota). Included among the guarantees of the Articles were support for public education and free access to transportation routes. At the time, the primary means of transportation in the territory was by lakes and rivers, but the principle of free access later was extended to highways.

Local Government During Territorial Days

It was not until the end of the War of 1812 that American control of the Northwest Territory was assured. Between 1787 and 1836 Wisconsin was successively part of the Indiana Territory, the Illinois Territory and the Michigan Territory; the successive territories shrank in size as portions became individual states and joined the Union. In 1818, three counties were established in the western part of the Michigan Territory that would become Wisconsin. In 1836, when Michigan became a state, the Wisconsin Territory was established. The new territorial government was faced with establishing county and municipal government, schools and roads. However, the

sparse population, great distances between settlements, and difficulty in traveling meant that most government in Wisconsin was localized.

Between 1840 and 1850, as Wisconsin's population increased tenfold from 30,945 to 305,391, local governments tended to reflect the traditions of governing, which the new settlers brought with them. About half of the new immigrants were Yankees from New England and Mid-Atlantic states, and the other half were Europeans – primarily Germans, Scandinavians, Irish, English, Scot and Welsh. The Yankees were highly organized, and many took possession of the town sites, waterpower sources and agricultural lands. They also were the editors, merchants and politicians of the territory. According to UW historian Robert C. Nesbit:

The Yankee settler was an activist. He expected his new wilderness home to be connected shortly with the world's markets, but he recognized that he would have to help it along with community and political action. . . . He easily imposed his institutions, ideas, and mores upon his new surroundings, for he assumed that he had never really left home. His European immigrant neighbors were all too conscious that they had. (Nesbit, pp. 152-153)

European immigrants tended to settle according to nationality, and these isolated settlements developed governments similar to those of the European motherlands. By the middle of the 19th century, there were significant settlements throughout Wisconsin. German settlements, like those at Milwaukee and Mequon, reflected the settlers' desire for self-expression and freedom from bureaucracy. As Philip Best, one of the founders of the Pabst Brewing Company, wrote in 1847:

In Germany no one knows how to appreciate the liberty to which every human being is entitled. . . [E]veryone [here] may express his opinion in accordance with his knowledge and judgment. . . [H]ere the officials . . . are dependent upon the people, and in Germany the people are dependent upon the officials. (Nesbit, p. 157)

Scandinavians settled in Wisconsin until the 1860s, when the newer arrivals began to move on to Minnesota. Although more literate than the Germans, they also were much poorer and tended to stay to themselves. They moved up the Rock River Valley into Wisconsin, establishing communities such as Stoughton. Government in Scandinavian communities had a strong religious content.

Dutch and Swiss settlers also moved to Wisconsin and established their separate communities, where local politics reflected their home country political experience. Later in the century, Polish settlers arrived. New immigrants were assimilated slowly and with difficulty into the mainstream of Wisconsin's politics, which continued to be dominated by Yankees.

The first municipal government inside the boundaries of the current Wisconsin Territory was the Borough of Prairie du Chien, established in Crawford County in 1821. Prairie du Chien, and other territorial boroughs which were incorporated in the next few years, featured the town meeting form of government that the New England settlers had brought with them. The borough (town) government laid out streets and provided fire and police protection. Settlers from Southern states favored the county form of government, which was strong in that section of the country. Supervisors were elected to represent precincts in the county, and the county, not the municipality, was the entity responsible for providing governmental services.

The disagreement between Wisconsin's settlers over which form of local government should prevail continued throughout territorial history and well into statehood. This conflict of powers and authority at various levels of local government can still be seen in Wisconsin today, and the success and failure of cooperative efforts among governmental units to some extent reflect the continuing debate.

The Advent of Statehood

When Wisconsin became a state in 1848, the new state constitution contained several specific provisions for local government. Article IV, Section 22, provides: "The legislature may confer

upon the boards of supervisors of the several counties of the state such powers of a local, legislative and administrative character as they shall from time to time prescribe.”

Article IV, Section 23, originally required: “The legislature shall establish but one system of town and county government, which shall be as nearly uniform as practicable.” Although this section has been amended three times to meet the changing needs of county government, the town uniformity provision relating to towns still remains. County officers, as well as the conditions of their election, removal and terms of office, are identified in Article VI, Section 4.

Cities and villages also were mentioned in the original Wisconsin Constitution. In its original form, Article XI, Section 3, empowered the legislature “to provide for the organization of cities and incorporated villages”. In particular, the legislature could restrict the local units’ powers to tax, contract debt and assess property. Cities and villages were not granted home rule until 1924. Prior to that they were chartered and controlled by the legislature, at first by individual special acts of the legislature and then, after 1892, by general law.

Wisconsin’s 1870 population of just over one million was 80% rural. Only about 200,000 people lived in cities and, of those, 71,461 resided in Milwaukee. The populations of the next two largest cities, Fond du Lac and Oshkosh, numbered 12,765 and 12,673, respectively. Madison, today the state’s second-largest city, was still a small community. When it was selected as the territorial capital in 1836, it was largely uninhabited. It was incorporated in 1856 and in 1870 had 9,173 inhabitants.

By 1900, Wisconsin’s population had doubled, but the urban portion had increased more rapidly than that of rural areas. Over 38% of the state’s 2,069,042 total population were urban residents. Milwaukee had grown to 288,923 and Oshkosh had 28,284 people. One in eight of all Wisconsin residents lived in Milwaukee County. This concentration led the legislature to conclude that it must treat Milwaukee differently from other counties; by 1885, it began to recognize the differences between Milwaukee County and “other counties” in the state laws it enacted.

Urban areas, and Milwaukee in particular, were different from rural areas in several ways. In some cases, they had sizeable immigrant populations. (Milwaukee’s foreign-born made up almost 50% of its population.) The larger cities often had surfaced streets, public transportation, running water, sewers, street lights and electricity. High schools developed in the cities, as did vocational and technical schools.

Public schools were an essential feature of urban government. Over 80% of all children attended public schools, and both public and private schools, along with newspapers, served to assimilate people of diverse backgrounds and experiences. While differences between communities persisted and are celebrated yet today, Wisconsin’s new citizens began to learn how to participate in government.

The Progressive Era and Its Impact on Local Government

Wisconsin government in the last quarter of the 19th century has been characterized by Professor Nesbit as the “politics of complacency”. In contrast, the politics of the first part of the 20th century were the politics of protest. Led by Robert M. “Fighting Bob” La Follette, Wisconsin became a laboratory of democracy during this period of rapid economic change. Much has been written about the impact of Progressive reform on national and state government, but the effects were also felt in local government. State legislation that dealt with the income tax, the highway commission, waterpower conservation and forest reserves had repercussions for local ordinances and decisions. Agricultural education was supported, enhancing the role of vocational education and leading to the authorization of vocational schools in 1911. A Board of Public Affairs was established, charged with studying state and local governments and making recommendations for their improvement.

For local government, two important legacies from the Progressive Era were the establishment of a state income tax and the provision for home rule. The income tax was seen as a more efficient and equitable way to finance government. The proceeds of the income tax supported state government and a major portion of them were shared with the local units in which they were

collected. It was assumed that leaving the property tax solely for the use of the counties, municipalities and school districts would lower local taxes.

Home rule was finally authorized in 1924 by an amendment to Article XI, Section 3, of the constitution and passage of Chapter 198, Laws of 1925. The constitutional change permitted cities and villages "to determine their local affairs and government, subject only to this constitution and to such enactments of the legislature of state-wide concern as with uniformity shall affect every city or every village. The method of such determination shall be prescribed by the legislature."

This grant of home rule became important in the development of municipal government, since it provided cities and villages greater leeway in determining their own affairs. In 1925 and 1933 the legislature strengthened home rule, substituting a comprehensive grant of power for the long list of enumerated powers in the original law. This flexible approach allowed municipalities great freedom in making decisions about what services they would provide and how those services would be delivered. Today, for example, a city or village may decide whether or not it will provide a public transportation system, public health care, or parks and recreational facilities. Home rule is seen by municipal decisionmakers as central to their ability to govern. (Towns and counties, to a lesser extent, have also been granted greater flexibility over the past decade, but each of their powers must be specifically authorized by statute or implied from existing authorization.)

Governmental reform, the centerpiece of the Progressive Movement, led to the codification of state laws affecting villages (in 1919) and cities (in 1921). Classes of cities, established by law in 1871, remained intact, but special charter provisions establishing some municipalities were superseded. Only the charter of the City of Milwaukee remained unchanged by these reforms. Even today, state laws reflect this special status of Milwaukee.

Local Government in the 20th Century

The 20th century has witnessed significant changes. Major economic shifts and technological innovations have been accompanied by radical changes in the structure and function of government at all levels. Wisconsin's population has grown from 2,069,042 at the turn of the century to an estimated 5,142,999 in 1996. While only about one-third of Wisconsin's citizens lived in urban areas in 1900, almost two-thirds did at the time of the 1990 federal census. The major non-white population group was American Indians in 1900. Today, there are almost three times as many people of Hispanic origin living in Wisconsin as there are American Indian residents, and the African-American population has grown from 2,542 in 1900 to 244,539 in 1990. Over 50,000 people of Asian origin were Wisconsin residents in 1990. These newer immigrants, whether coming from other states or from other countries, have shaped local government, as did their predecessors, the European immigrants of the 19th century.

What is important is that most of the state's population growth has taken place outside of the major metropolitan areas. Since 1970, the City of Milwaukee has lost population. It is the small- and medium-sized cities, villages and towns which have grown. Suburbs around central cities have grown more quickly than the cities themselves, creating what some have termed "doughnut cities". Older, central cities struggle to maintain sufficient tax base to support necessary services, while newer suburbs wrestle with providing those same basic services to a rapidly growing and more dispersed population.

Towns also have felt the changes of this century. Until 1960, many towns lost territory to adjoining cities and villages by annexation, and some of them disappeared altogether. Since 1980, however, the growth in population around central metropolitan areas has changed this pattern. Towns near these urban areas also have seen population growth and have been faced with making decisions about zoning, taxation or service delivery that earlier would have been the concern the neighboring cities. The 1993 Legislature, recognizing the changing nature of the population of rural areas near urban areas, explicitly granted towns many powers that cities and villages already had, including the establishment of codes, the ability to set assessments to pay for public projects, and the regulation of a wide variety of activities and services.

Schools, too, have reflected the economic, demographic and political changes of the 20th century. School aids have been revised, and vocational schools have grown in number and enrollment. In recent years, concern about educational achievement and preparation of the 21st century workforce has led to legislation on charter schools, school choice and school funding limits, as well as school-to-work programs intended to link secondary and vocational education more closely.

Current Challenges and the Future of Local Government

Elected and career public officials must deal with a vast number of demographic, social, political and economic changes. The population diversity that characterized Wisconsin's early history is again becoming an important force, and it challenges government to respond and serve in new ways. Today, the divergent groups may be native-born minority groups or new immigrants, mostly from non-European countries. Their cultural expectations and traditions may differ from existing norms, but they must, somehow, be understood and accommodated.

Changes in families and work patterns have strained governmental structures and resources. For example, recreational programs for children and youth must recognize that in most families there is not an at-home parent to chauffeur, chaperone and coach sports programs. As women enter the workforce full time, governments and community organizations must hire help for services that were once provided by volunteers. When people move from central cities to suburbs and beyond, the link between workplace and home weakens, and the commuters may fail to realize the economic interdependence of the two communities. Rising expectations have led to demands for increased services that local government must finance through increased taxes and fees. Government employes have had to learn how to handle irate citizens demanding more services for less money.

Another change encountered by today's government officials is increased citizen participation and oversight. Open meeting laws and open records laws, enacted by the state legislature, are examples of how government has responded to this demand. Some communities are increasing citizen involvement in policymaking and service delivery. They create electronic "town meetings", citizen advisory boards and community task forces. They also rely on grassroots support, such as "Friends of the Library" groups or neighborhood associations. These mechanisms give citizens a voice, increase their understanding and support for local government and improve government responsiveness.

The changing role of the media reflects this political environment. Media have been both supportive and highly critical of government in the past. In recent years, however, media leaders have begun to see themselves as participants in the political process, rather than merely observers and reporters. For example, Wisconsin Public Television has initiated a series of town hall meetings on various subjects, and the newspapers in many cities across the state are engaged in identifying community issues and supporting the search for answers.

Finally, economic changes have affected local government. The globalization of the economy is not just a private sector or federal concern. Cities and villages must grapple with ways to keep local businesses and industries vital, and, if possible, attract foreign investors and companies. Although some Wisconsin communities have lost industries to other states and foreign countries where labor costs were supposedly lower, foreign business has also been attracted to the state. For example, the world's largest manufacturer of soy sauce is now located in Walworth, Wisconsin.

Recent reforms and challenges suggest that local government will continue to experience rapid change in the coming decade. More cities and villages, for example, are hiring professional administrators as the difficulty of managing municipal activities increases. New systems for managing employes, including innovative methods for working with labor unions, are emerging. New state demands, such as recycling requirements or clean water regulations, force local units to respond to a variety of economic, political, demographic and environmental pressures.

Fifty years ago, the problems encountered in Wisconsin's communities probably would have resulted in the demand for new state or federal programs. More recently, citizens have exhibited

a growing distrust of and disenchantment with faceless big government. Smaller local governments now find themselves challenged to provide services and assure quality of life while complying with costly state and federal mandates. This scenario requires highly qualified and committed public employees. It also requires informed citizens who are involved in the government of their community. Assuring public participation in local government may be the greatest challenge to the survival of democracy in the 21st century.

2. COUNTY GOVERNMENT: THE LOCAL FACE OF STATE GOVERNMENT

The county system of government is part of our inheritance from England. On occasion, it has been accused of being powerless and irrelevant, and some have predicted its demise. Nevertheless, counties have survived and today play an important role in the delivery of governmental services.

Wisconsin's 72 counties perform double duty, serving and protecting local interests, while also acting as the agents of state government. The county's role as the state's agent is significant. It administers a host of state programs – health and welfare services, the court system and state highway maintenance, to name a few – but many county officials contend this significant role is not matched with state support or necessary autonomy. Despite these continuing debates over authority and finances, it is certain that the counties will continue to be an important part of Wisconsin's political makeup, as they have been since territorial days.

Development and Structure of Counties

County government in Wisconsin predates the establishment of the Wisconsin Territory. Beginning in 1818, while it was still a part of the Michigan Territory, what we know as Wisconsin was divided by the Michigan territorial governor, Lewis Cass, into three counties: Brown County in the east, Crawford County in the west, and Michilimackinac County in the north. These three large counties were subdivided as Wisconsin became a territory and then a state.

The Wisconsin Territorial Legislature was authorized to create or consolidate counties, based on authority granted in the Northwest Ordinance, which was enacted by the U.S. Congress on July 13, 1787. The Wisconsin Constitution implicitly gave the state legislature the same power when it continued the application of most territorial laws at the time the state was created. Although there is no explicit constitutional authority to create counties, the state constitution does provide that a county with an area of 900 square miles or less cannot be divided and requires that the location of the county seat cannot be changed without approval of the county voters. In addition, the legislature has established procedures whereby county boards of adjoining counties may consolidate into a single county.

From April 20, 1836, the date the Wisconsin Territory was created, through 1901, the number of counties grew from 6 to 71. The 72nd county was created in 1961, when the reservation of the Menominee Indians of Wisconsin, located in Oconto and Shawano Counties, became Menominee County.

Counties vary greatly in geographical size and population. The largest, in land area, is Marathon in north central Wisconsin, while the smallest is Ozaukee on the Lake Michigan shore. The most populous county is Milwaukee; the least populous is Menominee. Wood County, in the central part of the state, might be selected as the "average" Wisconsin county. Its land area of 792.9 square miles and population density of 92.8 people per square mile are closest to the state averages of 754.4 and 90.1, respectively.

At the time of statehood, the counties within the Wisconsin Territory were organized in various ways. Settlers from New York and New England brought with them the supervisor form of county government in which the board of supervisors specifically represented towns and incorporated places. Under this "unit system", as it came to be known in Wisconsin, power was decentralized and most services were performed by town or municipal officials. Settlers from other parts of the country brought the more centralized commissioner plan, which called for a small board elected from precincts to represent the interests of the county at-large. Services were provided at the county level under this plan.

The framers of the Wisconsin Constitution, foreseeing problems with managing differing forms of county government, required the legislature to “establish but one system of town and county government, which shall be as nearly uniform as practicable” (Article IV, Section 23). The meaning of this uniformity requirement was not settled until 1870, when, after a series of court decisions, the supervisor (unit) system prevailed. As compared to the commissioner plan, the supervisor system gave relatively more authority to town government and took away county government’s independent power.

The best efforts of the writers of the constitution to achieve uniformity were confounded by historical developments. First, Milwaukee County continued to outpace other areas of the state in its growth, so that by 1885 the legislature recognized that it had to treat Milwaukee differently. New legislation spoke of two categories of counties – Milwaukee County and “other counties”. Then, almost 75 years later when the federal government terminated its supervision of the tribe, the 1959 Legislature established a third category for “counties having one town” to deal with Menominee County, which it created, effective May 1, 1961. (The federal government restored reservation status to the tribal lands in 1973, but the statutory definition for Menominee County continues and the area is governed under a combination of state, national and tribal laws.)

Over the years, changes within counties and the demands placed on them led the legislature to recognize that it could not treat all counties exactly the same. In 1972 a constitutional amendment deleted the uniformity requirement for counties. (It still applies to towns.) While counties have not changed their structure dramatically since then, removal of the uniformity clause has allowed them flexibility in responding to the changing political and economic environment.

The Many Functions of Wisconsin’s Counties

County government has many functions. Article IV, Section 22, of the Wisconsin Constitution states: “The legislature may confer upon the boards of supervisors of the several counties of the state such powers of a local, legislative and administrative character as they shall from time to time prescribe.” Chapter 59, Wisconsin Statutes, which contains most of the state laws pertaining to county government, describes a wide variety of duties and permissive authority the legislature has assigned to the county and its officers. It is up to the individual county board to determine how to use the powers delegated by the legislature.

Counties are often called agents of the state because they are required to carry out or enforce certain state laws. For example, the county sheriff enforces state laws in apprehending criminals, and the district attorney represents the state in legal actions brought against them. The county clerk manages state elections, and the county register of deeds keeps certain state records, such as birth and death certificates, marriage licenses and property deeds. In each of these examples, the county official is elected by the residents of the county but is carrying out or enforcing laws made by state legislators.

In 1985, Wisconsin counties were given limited “home rule”, whereby they “may exercise any organizational or administrative power, subject only to the constitution and any enactment of the legislature which is of statewide concern and which uniformly affects each county.” The legislature declared it wanted the powers granted to the counties to be “liberally construed” in favor of the counties’ rights, powers and privileges in order to give the counties the largest measure of self-government. How broadly the courts will interpret this grant remains to be seen.

Since statehood, the legislature has granted a long and wide-ranging list of permissive powers to county boards: for example, defraying the costs of certain conventions and local entertainment, e.g., national air shows and Halloween parties for children; raising game birds; operating a public museum; contracting for federal prisoners; conducting transportation studies; and operating airports. The exercise of these specific powers varies from county to county. One county may operate parks and recreational facilities and provide mental health services. Another county may also decide to operate parks but may choose to provide nursing care rather than mental health services. When the legislature decides to mandate duties and grant permissive powers to specific counties, it often identifies the units by population size rather than by name, such as permitting a county “having a population of 500,000 [to] own and operate a professional baseball

team” (a power Milwaukee County never exercised). Identification by population size, rather than a county name, conforms with Article IV, Section 18, of the Wisconsin Constitution which prohibits the legislature from passing “private or local” laws.

Differences Count with Counties

One of the problems in discussing or managing local government in Wisconsin is that the units vary greatly. Counties are no exception, as the accompanying table illustrates.

VARIATIONS AMONG WISCONSIN COUNTIES

Land Area		Cities, Villages and Towns in County	
Square Miles	Number of Counties	Units in County	Number of Counties
1,500+	1	50+	3
1,251 - 1,500	5	41 - 50	2
1,001 - 1,250	7	31 - 40	15
751 - 1,000	24	21 - 30	31
501 - 750	20	11 - 20	19
301 - 500	11	1 - 10	2
< 300	4		
State Total 54,314 square miles		State Total 1,850 units	
County Average 754 square miles		County Average 26 units	

1990 Population		1990 Population Density	
Population Group	Number of Counties	Persons Per Square Mile	Number of Counties
500,000+	1	3,971	1
300,001 - 500,000	2	500 - 3,970	2
100,001 - 300,000	8	301 - 500	5
50,001 - 100,000	13	201 - 300	4
25,001 - 50,000	21	101 - 200	7
10,001 - 25,000	22	51 - 100	14
5,001 - 10,000	3	26 - 50	21
<5,000	2	10 - 25	14
State Total 4,891,769		< 10	4
Median County 33,528		State Average 90 persons per square mile	
County Average 67,941			

Sources: U.S. Department of Commerce, Bureau of the Census, 1990 Census of Population and Housing, *Summary Population and Housing Characteristics, Wisconsin*, Tables 3 and 16, August 1991.

The largest county, as ranked by population, is Milwaukee County. For most of statehood, it has also been Wisconsin’s most urbanized area. Special laws that pertain to Milwaukee County reflect this difference. However, in the past 20 years, urbanization has also characterized the counties of Kenosha, Racine, Brown and Dane, as well the counties surrounding Milwaukee County. While these counties have grown and struggled with the problems of urban government, other counties, such as Crawford County on the southwest side of the state, which grew only .03%, have had stable populations.

Another major difference among the counties is the tax rate. According to a study by the Wisconsin Taxpayers Alliance, the 1996 county tax rates ranged from \$10.49 per \$1,000 equalized value in Menominee County to a rate of \$2.21 in Ozaukee County. The financing of county services has come under scrutiny as taxpayers seek ways to reduce costs. Debate has also focused on “unfunded mandates”, that is, service requirements that the state imposes without providing accompanying revenues to cover their costs. For years the counties have tried, with limited success, to persuade the state to pay for these services, thus reducing the property tax burden. A recent response by the 1993 Legislature was to appropriate county mandate relief payments, based on each county’s population. The program, which cost a total of \$20.2 million statewide in 1996, is designed to ease the cost of state-mandated services.

Finally, counties differ in their resources. The economic health of any county is tied, in part, to its natural resources and geography, which can help or hinder its development. The unglaciated Southwest Uplands, known as the Driftless Area, has unspoiled natural beauty, many small ethnic communities and, in earlier times, lead mining. Southern Wisconsin is characterized by

rich agricultural lands and gently rolling hills. This is the area which made Wisconsin “America’s Dairyland”. Southeast Wisconsin is the most heavily populated area and the site of the earliest industrial endeavors in the state. Most heavy industry is located there or in the Fox River Valley. The Fox River Valley-Green Bay area in northeast Wisconsin is a region of trade and transport that has experienced remarkable growth in the past 20 years. Northeast Wisconsin comprises much of the original lumbering areas of Wisconsin and today is a primary tourist destination in all seasons. Northwest Wisconsin also relies on tourism, but its proximity to Minneapolis-St. Paul has led to the growth of commerce and industry. Finally, the counties along the western border of Wisconsin are tied to the Mississippi River, a major transportation and commerce link.

The County Board

In most Wisconsin counties, the elected county board of supervisors performs both legislative and executive functions. (Nine counties have an elected county executive and six have an appointed county administrator to handle executive duties.) The board also serves as the link between the state and local units of government and their citizens.

The national and state models of government divide power among the legislative, executive and judicial branches, which respectively enact, administer and adjudicate the laws. This balance-of-power approach is considered central to democratic government, but there is no such clear-cut division of power within county government as it was created by the Wisconsin Constitution. The county board often has to balance its legislative and executive responsibilities. Supervisors, working through various standing committees, may become so involved in their oversight of the day-to-day operations of county departments and programs that they can lose the perspective necessary for good policymaking. Some counties have managed this issue by using the technical and professional skills of their employes to assure operational effectiveness, while continuing to call upon board members to respond to or represent citizen concerns.

The manner in which supervisors are chosen has changed since statehood. Prior to 1965, the law prescribed different county board representation for Milwaukee County, where supervisors were chosen from districts identical to the state assembly districts. In the other counties, supervisors were elected by unit: one from each town, one from each village (or part of a village located within the county) and one from each city ward. This latter formula led to large, unwieldy and unrepresentative boards. By 1965, for example, Dane County had 90 supervisors on its board, reportedly the largest county board in the United States. The proportional disparity was equally surprising with one supervisor representing a village of 191 residents while another represented 13,308 residents in a Madison city ward. In the nation’s first instance of a court mandating the one person-one vote principle for county governing boards, the Wisconsin Supreme Court in *State ex rel. Sonneborn v. Sylvester*, 26 Wis. (2d) 43 (1965) required that county supervisory districts must be reapportioned to accord voters the equal representation to which they were entitled under the U.S. and Wisconsin Constitutions. The 1965 Legislature, in legislation effective for the 1966 county board elections, divided all counties (with the exception of Milwaukee and Menominee) into four population groups and established the maximum number of supervisors allowed for each county category.

NUMBER OF COUNTY BOARD SUPERVISORS By Statutory Grouping

Population	Number of Counties Within the Group	Maximum No. of Supervisors*	Actual Range of Supervisors
10,000 – 499,999	10	47	24-39
50,000 – 99,999	13	39	25-38
25,000 – 49,999	21	31	17-31
Less than 25,000	26	21	12-21

*If a county’s population is within 2% of the next highest grouping, it may use that maximum.

Today, the county board is elected from supervisory districts drawn by the county board after each federal decennial census so that each supervisor represents approximately the same number

of residents. The effect of this newer selection process with equalized districts and statutory control of board size is twofold: more representative boards and smaller boards.

County supervisors are elected for two-year terms in the spring nonpartisan elections held in the odd-numbered years, except in Milwaukee County where supervisors serve four-year terms. When a vacancy occurs on the board, the board chairperson with board approval may make an appointment to fill the vacancy for the unexpired portion of the term or until a successor is elected and qualified. A county supervisor may be removed for cause by a two-thirds vote of the board.

A county board carries out its duties and exercises its powers by passing resolutions and ordinances that have the effect of local law. The board is required by state statute to appoint certain officials, such as the highway commissioner, and it is authorized to appoint certain specified officers or create others as it chooses. It oversees and manages county affairs by adopting a budget, authorizing and staffing programs and levying the taxes needed to support them. Even in counties that have chosen to create the elected administrative office of "county executive", the county board retains sizeable power and has discretion regarding its own organization and its operating rules.

The supervisors conduct business at their board meetings and through their separate committee assignments. The committees are expected to review problems in their areas of responsibility, work directly with employees of the county and propose legislative solutions. The personnel committee, for example, is supposed to work with the appointed personnel director and develop personnel policy. When functioning well, this system encourages open communication between county employees, who carry out the work of the county, and the board, which decides what that work will be.

Central Administrative Authority

In recent years, the state legislature has required the counties to create a single executive or administrative officer who has centralized oversight of county functions and can assist in coordinating the complex system of elected and appointed officials. The county board must choose one of three statutory officers: county executive, county administrator or county administrative coordinator.

The most powerful and independent of the three officials is the *county executive*. By statute, the office of county executive is mandatory in Milwaukee County, where it was pioneered in 1960. A 1969 constitutional amendment empowered the legislature to authorize this position in other counties, and the statutes now give all counties the option. Eight counties besides Milwaukee currently have county executives, established either by resolution of the board or by petition and referendum. This officer is elected at-large by county voters for a 4-year term in the spring nonpartisan elections and is independent of the county board, much as mayors and governors are independent of their legislative bodies. The county executive may be removed only by the governor for cause or by the voters through a recall election. If a vacancy occurs, the chairperson of the county board may name someone to fill the office until the next election. By constitutional amendment the county executive has the power to veto board resolutions and ordinances in full and may exercise a partial veto on appropriations measures. Vetoes can be overridden by a two-thirds vote of the county board.

Six counties employ a *county administrator* to coordinate county operations. County administrators are appointed by the board, rather than elected by the citizens. They are not independent officers, have no veto power and are not as powerful as county executives. Both executives and administrators are charged with organizing and operating the county, including developing an annual budget, appointing department heads and members of boards and commissions, and keeping the board informed on county issues.

Since January 1, 1987, state law has required counties without a county executive or county administrator, currently 57 in number, to designate an elected or appointed county official as *administrative coordinator* of the county. By law, this officer is "responsible for coordinating all administrative and management functions of county government not otherwise vested by law in

boards or commissions, or in other elected officers.” Typically, the chairperson of the county board or the county clerk fills this position, but some counties have established a separate full-time position.

Elected County Officials

All counties are required to elect a specified group of executive officials who carry out state laws: a sheriff, district attorney, clerk, treasurer, register of deeds and clerk of circuit court. These officers are elected for 2-year terms on a partisan ballot in November of the even-numbered years. In addition, all counties, except Milwaukee, have been given a choice since 1972 between the elected coroner or an appointed medical examiner. According to a 1988 decision of the Wisconsin Supreme Court, the position of county surveyor may be filled by an elected officer, an appointed officer or someone hired on a temporary basis to fulfill the function as needed (*Ripley v. Brown*, 143 Wis. 2d 686). (The offices of elected surveyor and elected coroner were abolished in Milwaukee County, as the result of a 1965 constitutional amendment.)

The sheriff, district attorney, coroner and register of deeds are specifically mentioned in the Wisconsin Constitution, and the governor is required by statute to fill vacancies in these offices until the next election and may remove any of these officers for cause.

The *sheriff* is the chief law enforcement official for the entire county, although most enforcement is related to areas outside of incorporated cities and villages. The constitution does not require that a sheriff have police training or experience, but by tradition voters have come to expect it.

The *district attorney* prosecutes persons for crimes committed in the county and may also serve as legal advisor to the county, although 34 counties now appoint corporation counsels to handle civil legal matters. Each county has its own district attorney, except for Shawano and Menominee Counties which jointly elect one district attorney to serve the two-county prosecutorial unit. In a few smaller counties the attorneys only serve part-time.

The *coroner* investigates sudden or accidental deaths and presides over the coroner’s jury that determines the cause of death. Counties may choose to have an appointed medical examiner instead of a coroner. (Milwaukee County is required by statute to have a medical examiner.)

The *register of deeds* records most legal documents, including real estate sales and transfers, mortgages, contracts, leases, marriage licenses, birth and death certificates, and soldiers’ discharges. The records of this office are essential for many state functions, and, unlike the other elected officers, the register of deeds has little discretion in deciding how to carry out these duties.

Four other elected county officials are not specifically named in the constitution but were assumed to be a part of county government because they existed at the time of statehood: the county clerk, clerk of circuit court, surveyor and treasurer. Except for the clerk of circuit court, vacancies in these positions are filled by the county board or county executive with board consent. The circuit court judge(s) must fill a vacancy in the clerk of court position. Similarly the county board may remove any of these officers for cause by a two-thirds vote, with the exception of the clerk of circuit court who can only be removed by the circuit court judge(s) for cause.

The duties of the *county clerk* are defined by state law and the individual county boards and vary among counties. In some cases, the clerk is the key county official, serving as a secretary to the board and its committees, general coordinator of county services and chief budget officer. In all counties, the clerk oversees elections, maintains certain records and issues some licenses.

The *treasurer*, who is the custodian of county moneys, is required to collect property taxes and fees and pay the bills, and may be responsible for investing any available funds.

The *clerk of circuit court*, like the treasurer and register of deeds, has little discretion in executing official duties, most of which are prescribed by state law and relate primarily to handling court-related documents.

The office of *surveyor* was more important in early statehood, when it was necessary to identify land ownership carefully. In the past 50 years the need for a surveyor has declined. In most

counties no one runs for the office, so the county board designates a registered land surveyor to carry out any necessary duties.

3. MUNICIPALITIES: THE MOST LOCAL OF GOVERNMENTS

Towns, villages and cities, often referred to as *municipalities* in Wisconsin law, are the governmental units that relate most directly to citizens' everyday lives. For much of Wisconsin's early history as a territory and a state, towns were the most important unit of municipal government. When Wisconsin achieved statehood in 1848, there were only a dozen or so villages and Milwaukee, which had been incorporated in 1846, was the state's only city.

In this century, cities and villages have gained importance. By 1997 there were 189 cities and 395 villages, in addition to 1,266 towns. Cities and villages provide government to areas where population is more concentrated and, as a result, generally offer more diverse and complex services than do towns. One principal difference that accounts for this is that cities and villages are incorporated by the state, and they are accorded "home rule", that is, more flexibility in determining their own structure and the services they will undertake.

Residents of a particular town may seek to incorporate as a city or village because they want sidewalks, street lights, full-time fire protection or other urban services. They may also desire greater independence from state control. As cities and villages are incorporated, they are carved out of the town territory and become independent units no longer subject to the town's control. The remainder of the town may take on a "Swiss cheese" configuration as its area is reduced.

Towns

Towns, like counties, were created by the state to provide basic municipal services. By constitutional requirement, towns must be as uniform as practicable in their structure and can perform only those duties specifically authorized by state law. The statutes relating to towns spell out in detail the powers of town officers and how they will conduct day-to-day operations.

Rooted in New England and New York tradition, town government came to Wisconsin with the settlers, but Wisconsin towns, which were first authorized under Michigan territorial law in 1827, were not like their Eastern counterparts that reflected the existing patterns of local settlement. In Wisconsin, towns were geographical subdivisions of counties, usually following the boundaries of surveyors' townships.

The difference between "township" and "town" often confuses the public. In Wisconsin, "township" refers to the surveyor's township which was laid out to identify land parcels within a county. The typical township was a square, measuring six miles on a side for a total of 36 square miles in the unit. Each square-mile unit within the township was called a "section", so there were 36 sections in the typical surveyor's township. In some cases, where the county bordered on another state or a natural boundary, such as a river, the size of a particular township was altered by those limitations.

"Town", as the word is used in Wisconsin, denotes a specific unit of government. It may coincide with the surveyor's township or it may look quite different because the boundaries of local governments have changed over the years. In some of the northern Wisconsin counties, surveyor's townships were combined to form larger towns to facilitate governing more sparsely settled areas.

Originally, towns could be created by the legislature, county boards or the courts, but today, because there is no unorganized territory left in the state, new towns can be created only by the division of existing towns or by the reversion of incorporated territory to town status. In reality these events rarely, if ever, happen. Instead a town may be dissolved through incorporation as a city or village, annexed by an adjoining city or village, or attached to an adjoining town. These options must follow detailed statutory procedures.

The largest town in area (with the obvious exception of the Town of Menominee which covers an entire county) is Winter (Sawyer County) at 279.5 square miles and the smallest is German town (Washington County) at 1.7 square miles.

Towns originally served (and for the most part they continue to serve) rural areas. At first, this was an important function, since most of Wisconsin was rural. As the population grew and cities and villages developed, the importance of town government declined. Someone, obviously not a town official, once remarked that a town was simply land that had not yet been annexed. This rueful statement reflects that, for most of this century, the key problem for towns has been survival. Towns disappeared completely in Milwaukee County by 1957 when all the territory within the county's boundaries was either incorporated as a separate city or village or annexed to an existing one.

According to the official 1996 population estimates, about one-third of all of Wisconsin's citizens live in towns. Although towns vary greatly in size, population and wealth, most have small populations. For example, 13 towns have fewer than 100 residents, and the smallest of all is Cedar Rapids (Rusk County) with 31 people (1996 estimate). The state's largest town is Caledonia (Racine County) with a 1996 population estimated at 22,187. Only about one-third of Wisconsin's towns (468) have more than 1,000 population, and only 118 have more than 2,500 residents. About three dozen towns have the population required to become a village or city, and from time to time large towns like these do incorporate, as happened most recently in 1996 when the major portion of the Town of Weston (Marathon County) became a village. However, because incorporation must follow standards specified by law, achieving village or city status is a difficult process.

Towns also vary in their economic wealth as measured by property valuation. In general, most towns are rural and their property values are low. On the other hand, towns in urbanized areas, which contain more residential and commercial development, usually have higher property values and a stronger tax base for funding services. Some towns are a mixture of rural and developed areas, which may lead to conflicts when rural residents reject urban services and the taxes necessary to pay for them, while residents in the built-up sections seek additional services. One solution is to form a "utility district" within the town where additional services are offered and additional taxes can be levied to perform those services. This utility district is sometimes referred to unofficially as an "unincorporated village", but it is still a part of the town, not a separate government unit.

Town Government Structure. The organization and functions of town government are spelled out in the Wisconsin Statutes, based on the requirement of the Wisconsin Constitution that the legislature must provide the same basic form of government for all towns. An attempt was made to abolish the uniformity clause through constitutional amendment in 1978, but the voters defeated it by a better than 2-to-1 margin.

It should be noted that the statutes specifically provide for town government in Menominee County. They state that if a county is not divided into several towns, the whole county will be considered one town. The Town of Menominee, which is coterminous with Menominee County, is that county's only municipal unit; there are no cities or villages. The county board and the town board are made up of the same seven persons, some elected from wards and some at-large.

Some flexibility has been introduced into town government through legislation. For example, state law permits the town meeting to authorize the town board to exercise the powers that the statutes confer on a village board. 1993 Wisconsin Act 246 offered towns some parity with city and village home rule by statutorily granting towns many of the optional powers given to incorporated units.

Town Services. The town's primary activities focus on maintaining roads, providing public improvements, and enforcing regulations as required by state and county government. Larger towns may establish fire and police services, create zoning and building regulations, provide water and sewers, operate parks and recreation facilities, and enforce health regulations. As noted, however, larger towns with specialized services are the exception.

The Town Meeting. State law requires each town to hold an annual meeting open to all qualified electors who are age 18 or older and have resided in the town for at least 10 days. The town meeting serves as the legislative body for the town, and it must convene at least annually on the

second Tuesday in April (or within 10 days following that date). Special town meetings may be called by the town board, the town meeting itself or at the request of a specified number of electors.

Towns have been described as representative of true or "direct" democracy because all qualified electors may vote at the town meeting, rather than depending on elected representatives to make laws for them. The annual meeting conducts all business required by state law and transacts such other business as the law permits and the electors desire. The major agenda item generally is adoption of the annual budget. Through adopting the budget, residents vote directly at the town meeting to levy town property taxes on themselves. In most towns, these taxes are used primarily for public works, such as road building and repair and snow removal. Taxes may also support police and fire protection and general government functions. For the most part, however, tax levies are low because services are limited.

It sounds appealing to be able to vote directly on the level at which one will be taxed. We would expect town meetings to be popular, well-attended events. In fact, town meetings usually have sparse attendance, and the participation rate may be even lower than the voter turnout in an adjoining municipality. There are exceptions, however. For example, major conflicts, either within the town or between the town and another governmental unit, usually increase attendance at the town meeting. Another problem with the town meeting is that, in very large towns, large gatherings of voters are ineffective in debating issues or deciding policy.

The Town Board. The town board, elected in odd-numbered years at the spring election, is the "executive branch" of town government. It handles the day-to-day decisionmaking and may administer town services. The board usually consists of three supervisors, the chair and two "side" supervisors. The chair presides at town meetings and board meetings and generally is seen as the key contact person in the town. There are two exceptions to the typical town board structure. One is that towns exercising village powers may choose to have a three- or five-member town board. The other is the statutory option that allows the town meeting in the case of a town with a population of 2,500 or more to direct the town board to increase its size to five members with staggered elections each year.

A variety of officials and employees perform the work of town government. Almost one-third of these may be elected, including the clerk, treasurer, assessor, constable and municipal justice, although towns have the option of combining some of these offices or making them appointive. The *clerk* acts as the secretary to the town board, conducts elections, maintains town records and prepares the budget and tax rolls. In many towns, the clerk also serves as a general administrative officer. The *treasurer* collects taxes and other fees, pays bills and keeps financial accounts. The *assessor* values all town property for tax purposes. (Many towns, however, contract with private firms for assessment services.) Towns may combine the offices of clerk and treasurer or clerk and assessor. The *constable* is a police officer, but in most towns this official has little if any responsibility because the county sheriff provides police services to towns. The office is optional, and the town may determine the number of constables it will use. The office of *municipal justice* has replaced that of justice of the peace, which was abolished by constitutional amendment in 1966. The municipal court has exclusive jurisdiction over municipal ordinance violations that have monetary penalties, and it may rule on the constitutionality of municipal ordinances.

In addition to these elected officials who are chosen for two-year terms in the spring nonpartisan elections, larger towns have various appointed officials. Depending on the needs of the town, these may include a highway superintendent, a police chief, a health officer, a weed commissioner, zoning commissioners, and park and sanitary district commissioners. Except in large towns, most town employees work part-time.

Cities and Villages

Currently, there are 189 cities and 395 villages in Wisconsin. Together they encompass almost 3.6 million residents, about 70% of the state's 1996 estimated population. Cities and villages, often referred to as "incorporated areas", govern territory where population is more con-

centrated and, as a result, they generally offer more diverse services than do counties and towns. The word “city” usually brings to mind places like New York, Chicago or Milwaukee. However, most cities in Wisconsin, as in other states, are small. Only 30 have populations over 20,000 and 69% (131) have fewer than 10,000 residents. Wisconsin’s largest city is Milwaukee with a population of 620,609 (compared to almost 1.5 million in the Milwaukee metropolitan area); the smallest city is Bayfield with 678 people. Villages generally are smaller than cities, but more than half of Wisconsin’s villages (208 of 395) are larger than Bayfield. According to 1996 estimates, population figures for Wisconsin villages range from Menomonee Falls at 28,620 residents to Big Falls with only 77.

Although there are some organizational differences between cities and villages, for the most part, they exercise the same powers. Villages often remain villages rather than seeking city status when they grow large enough to qualify because it typically does not make much difference. In 1996, more than one-third of Wisconsin’s villages (146 of 395) exceeded the 1,000 minimum population requirement for becoming a city. Wisconsin’s most recent incorporation was the Village of Weston (Marathon County) in 1996, but the majority of municipalities were incorporated before 1910. Lately, the effect of most urban population growth has been to enlarge existing municipalities, rather than to create new ones.

The Process of Incorporation and Annexation. While incorporation may have been a natural, almost casual, process in the early years of statehood, in recent years it has become difficult and a source of conflict. Some town residents in an area may want to incorporate as a village or city, while others do not. The incorporation process allows all town residents to participate in the decision. If residents of particular areas of a town do not wish to be part of a municipality, their property can be excluded from the incorporated area.

Those residents who want to incorporate must obtain the supporting signatures of a specific number of electors and property owners in the town. The incorporation petition must comply with state statutes and be approved by the state Department of Commerce. If approved, it must be submitted to a vote by all residents of the area seeking to be incorporated. If a majority of the residents voting approve the plan, a new city or village will be formed. Those residents outside the area – who do not vote on the plan – continue to be governed by town government.

GROWTH OF WISCONSIN CITIES AND VILLAGES 1990 – 1997

Year	Cities		Villages		Total*	
	Number	% Change	Number	% Change	Number	% Change
1900	99	—	145	—	244	—
1910	124	25.3%	253	74.5%	377	54.5%
1920	136	9.7	333	31.6	469	24.4
1930	144	5.9	362	8.7	506	7.9
1940	149	3.5	365	0.8	514	1.6
1950	163	9.4	366	0.3	529	2.9
1960	178	9.2	381	4.1	559	5.7
1970	186	4.5	385	1.0	571	2.1
1980	187	0.5	392	1.8	579	1.4
1990	187	0.0	394	0.5	581	0.3
1997	189	1.1	395	0.3	584	0.5

Although there has been little increase in the number of cities and villages through incorporations in recent decades, existing units have shown significant growth, both in area and in population. Some of the population growth results from increasing density in inhabited areas, but much can be attributed to annexation. Annexation is the procedure whereby a city or village grows by attaching land which adjoins its boundaries. It can offer a city or village more control over the kind of development that takes place at the edges of the community, but extending municipal services to annexed territory is expensive.

The annexation process requires the approval of the city common council or village board. Unless the municipality is annexing uninhabited or municipally-owned land, it is usually necessary to secure the formal agreement of a specified number of voters and property owners in the area to be annexed. This agreement is important because being a resident of a city or village,

rather than a town, can bring significant changes. More services may be provided, and these services usually mean higher taxes, as well as special assessments for the addition of curbs and gutters, sidewalks and other improvements.

Annexation may be initiated by residents of an area adjoining a municipality or by the city common council or village board. In either case, the annexation procedures are prescribed in detail by state law and often require a referendum in the territory to be annexed.

Although most annexations involve land on the outskirts or edges of municipalities, land within the municipal boundaries that is not yet incorporated – so-called “town islands” – also may be annexed. All Wisconsin annexations must follow the “rule of reason”. Unlike some states, where cities can annex a six-foot-wide strip of land around the perimeter of a large area in order to prevent another municipality from annexing it, in Wisconsin the annexation must make sense and be in the public interest.

Classes of Cities. State law recognizes only one category of village, regardless of size, but each Wisconsin city is assigned to one of four classes, a first-class city being the largest. These classes are intended to be population-based distinctions and, on the average, second-class cities are larger than third-class cities and third-class cities are larger than fourth-class cities. A city does not automatically move to a higher class as its population increases. The city common council must agree to the administrative changes required of a larger-class city, and a proclamation must be issued by the mayor and published, stating that the city will change classes. Cities may choose not to change classification for a number of reasons. For example, Madison with 200,814 residents is large enough to meet the first-class city population requirement of 150,000 or more people, but it has chosen not to seek that status because to do so would subject the city to state statutes originally written only for Milwaukee. As a result, Milwaukee is Wisconsin’s only first-class city.

When a village reaches a population of 1,000, it can become a fourth-class city by a two-thirds vote of the board of village trustees if it fulfills certain statutory requirements. Some larger villages have chosen not to incorporate as cities. For example, the villages of Allouez, Ashwaubenon, Brown Deer, Germantown, Greendale, Howard, Menomonee Falls, Pleasant Prairie, Shorewood and Whitefish Bay, which are located in heavily urbanized areas, all exceed the 10,000 population requirement to become third-class cities but have not sought city status.

City Government. The administration of city government may be organized in several ways in Wisconsin. The predominant form is mayor-council, which is used by 179 cities. State law also provides for the council-manager form of government, currently in use in 10 cities, and the commission form, which has not been used since 1957.

In a mayor-council system, the mayor and council members are elected in the spring nonpartisan elections. The normal term of office for an elected city official is two years, but the city may provide by charter ordinance for longer terms up to four years. The mayor, who is elected from the city at large, serves as the chief executive officer and directs the administration of the city, much as the U.S. President or a governor directs the executive branch. However, unlike the President or governor, the mayor is a council member by state law and is authorized to preside over the council. (The mayor may vote on measures before the council in the event of a tie vote.) The council passes ordinances, and the mayor can sign or veto those measures.

The mayor has a number of responsibilities: assuring that city and state laws are enforced and that city officers and employees carry out their duties; providing information to the council and recommending actions; appointing citizens to commissions and boards (usually with council approval); and serving as the ceremonial head of the city. Mayors of larger cities may travel to Madison or Washington, D.C., to meet with state or federal legislators or represent their cities at national conferences. Some of the mayor’s most important work may involve conferring with state or federal officials or other mayors on issues of long-term importance to the city.

Sometimes distinctions are made between a “strong mayor” system and “weak mayor” system. These terms refer to the amount of independent power accorded to the office of mayor by the council. For example, a strong mayor can establish executive policies and independently hire

and fire employes and commission members, whereas a weak mayor must share power with the electorate, the city common council or other city officers.

In actual practice, the mayor in a “weak mayor” system can also be very powerful because of the influence of the office itself and the fact that the mayor is responsible for enforcing city ordinances and state laws and ensuring that city employes perform their duties. The popular image of the mayor is that of an upstanding citizen who is called to office through the efforts of friends and neighbors. Nominally, the office may be part-time, but many incumbents invest their energy full-time at the sacrifice of family and leisure. The public increasingly regards the mayor as the city’s spokesperson, coordinator and expediter in overseeing city activities. The mayor is likely to be held responsible if the garbage is not collected, if the local bus drivers go on strike, if new industry is sought, or if street improvements are needed. The list of things that should or should not happen is a long one that can consume a large part of the mayor’s day.

The experience in Wisconsin cities, according to the League of Wisconsin Municipalities, is that many individual mayors, though part-time and lacking formal powers, do work diligently to identify problems and seek solutions. Because of the public’s lingering distrust of authority, the mayor often must use popular education, persuasion and leadership, rather than resorting to the use of formal power. The mayor’s effectiveness as a government executive may be hampered, however, by the compartmentalization of city government, state limitations and mandates, and the independence of council members.

The city common council is made up of “alderpersons” who are elected at the nonpartisan spring elections. The city may decide by charter ordinance to change the length of their terms and to stagger the terms by electing half the council at alternate elections. In most cities, council members are elected to represent districts, rather than being elected “at-large” from the city as a whole. Each district is made up of a number of wards whose boundaries are determined by population numbers. Ward boundaries are established after each national census, and the wards must be drawn to contain approximately the same number of residents within the minimum and maximum populations set by state statute. Cities may determine the number of council members they will have by grouping the wards into the appropriate number of districts. Some cities have as many as 32 council members, but the average ranges between 6 and 10. The council may also designate certain seats on the council to be filled by members elected at-large to represent all citizens of the city, rather than a specific aldermanic district. The goal is to be sure that voters from all parts of the city have a voice in government.

The city common council, which is required by state law to meet at least once a month, has far more responsibility for the day-to-day affairs of the government than, for example, the state legislature, which delegates most state operations to the full time administrators of state agencies. Most of the administrative work is carried out by standing committees of the council, which supervise specific city services and activities. City common councils may create as many or as few committees as they wish. However, committees must coordinate their work and report their activity to the council as a whole, if there is to be accountability in city government. As cities grow larger and their activities more complex, coordination and communication between the committees and the council become even more essential.

All city government meetings, whether of the council as a whole, individual committees or citizen advisory boards, are subject to the state’s open meeting law. This law, which the legislature has applied to all levels of Wisconsin government, requires that all official government meetings be announced and be open to the public and that their minutes be filed for public review.

With the exception of Milwaukee, city common councils operate on a part-time basis. Council members receive nominal compensation. Even in small cities, council members spend many hours each month on city business, reviewing informational materials, attending meetings, and responding to citizens’ questions, complaints and demands. Without these citizens, who are willing to donate their time to serving the community, there would be no democratic local government as we know it.

In addition to the council and the mayor, cities are served by a number of other officials and governing bodies. Each city is required to have: a clerk, a treasurer, an attorney (full time or part-time), a health commissioner or board of health, a police and fire commission, a chief of police, a chief of the fire department and a weed commissioner. The city may combine or consolidate these positions if it chooses.

The city must have the following officers (or provide for performance of their assigned duties): a board of public works, an engineer, an assessor, a constable and a street commissioner. Under home rule power, a city may decide whether these officers will be elected or appointed and whether the appointments will be by the mayor or the council or by the mayor with council confirmation. The trend has been for cities to remove officials from the ballot. Appointment, rather than election, allows the selection of officers with the necessary skills, education and training to handle the increasingly complex tasks of city government. Many clerks and treasurers now are appointed rather than elected and, in some cases, their authority encompasses many administrative duties.

The mayor-council form of government was developed in earlier, much simpler times. Its aim was to involve as many citizens as possible in the governing of the city. New demands have challenged city government, but the mayor-council form has proven flexible enough to meet those challenges.

Village Government. In general, villages are smaller than cities, and village government structure reflects this difference. Instead of a mayor and council, the village has a board of trustees elected at large. Most villages elect six trustees, but villages with 350 or fewer residents are entitled to only three trustees (including the president). A village may change its number of trustees by ordinance, but such action cannot affect the term of an incumbent. Trustees are elected in the nonpartisan spring elections for two-year terms, with elections staggered between the even-numbered and odd-numbered years.

All villages, regardless of size, elect a board president to preside at board meetings. Unlike the mayor, the president is a village trustee who can vote on all matters before the board but has no veto power. The president must "maintain peace and good order, see that the ordinances are faithfully obeyed . . . and have charge of the village jail" (unless that duty is delegated to a constable or police officer). More important is the president's leadership role in coordinating the internal work of village government, responding to citizens, and representing the village at state and local events.

The village's other elected officers include a clerk, a treasurer, an assessor, and a marshal or constable. All of these officers are chosen annually unless the village board provides for appointment. The village may also create the post of municipal judge who must be elected in the spring election for a term of two to four years.

The Manager Form of Government. An alternate form of government currently used in Wisconsin is the city council-manager or village board-manager plan, which may be adopted by charter ordinance or through a petition and referendum election organized by municipal residents. Under this type of government, the incorporated municipality elects a small council, usually on an at-large basis, for 2-year terms. The council or board, which by statute must "exercise all legislative and general ordinance powers", then employs a manager who is recognized in state law as "the chief executive officer of the city [or village] and head of the city [or village] administration." The manager must be selected on merit, based on professional training and experience in municipal management.

The council-manager plan was first authorized by state law for cities in 1919 and villages received similar authority in 1923. In 1922, Kenosha was the first city to install a manager plan, following approval in a 1921 referendum, but it returned to a mayor-council structure in 1958. Over the years, acceptance of the approach has been limited. Only ten cities and nine villages currently have managers. Most of the cities employing managers are medium-sized third- and fourth-class cities. The villages with managers are all affluent suburban communities near Milwaukee.

CITIES AND VILLAGES WITH MANAGERS – 1997

Cities	1996 Pop. Est.	Date Adopted	Villages	1996 Pop. Est.	Date Adopted
Beloit	36,087	1929	Bayside	4,830	1956
Eau Claire	59,383	1949	Brown Deer	12,471	1957
Fond du Lac	40,389	1957	Elm Grove	6,210	1956
Fort Atkinson	10,783	1931	Fox Point	7,189	1946
Janesville	57,928	1923	Greendale	15,239	1939
Lake Mills	4,467	1954	Menomonee Falls	28,620	1970
Oshkosh	60,240	1957	River Hills	1,646	1947
Platteville	10,011	1971	Shorewood	14,083	1926
Two Rivers	13,396	1925	Whitefish Bay	14,158	1938
Whitewater	13,264	1955			

The manager, who serves at the pleasure of the council, acts as the chief administrative officer, appointing and removing all nonelected officers, directing operations, and preparing the budget. The law specifically states the manager does not have to be a resident of the city or state when appointed. This permits the municipality to recruit a professional who is removed from the political environment.

In Wisconsin, there is no mayor or chief executive officer in the manager form of government, unlike most other states in which cities with managers also have mayors. A member of the council may assume the ceremonial duties of the mayor, but the manager still retains significant power to run the city. Not having an elected mayor may be one of the reasons manager government has had only limited acceptance in Wisconsin, especially because the manager is most often an “outsider”.

Commission Government. Though the commission form of government is not currently used in Wisconsin, it is an option for cities of the second, third or fourth class. It can be adopted by enactment of a charter ordinance or through petition and a referendum election. The major differences in commission government are that a mayor and two council members are elected from the city at-large to serve for 6-year staggered terms in the spring nonpartisan elections. These three officials are expected to serve the city on a full-time salaried basis. The law permits second and third class cities to modify the commission by increasing the number of council members but salaries must be reduced to maximums set by law. Of the 15 cities that adopted commission government, Eau Claire was the first city to use it in 1910; Fond du Lac was the last to abandon it in 1958.

Municipal Administrators. As the need for full time municipal management becomes greater, there has been a significant trend toward hiring professional administrators. Wisconsin law and home rule provisions allows a city, village or town to hire an administrator to act as chief administrative officer of the municipality. According to a Wisconsin Taxpayers Alliance study, in 1995 administrators were employed in 64 cities, 60 villages and 26 towns. Unlike manager plans, which modify legislative and executive functions, the addition of an administrator leaves the duties of the elected government officials unchanged. The administrator, like the manager, brings an objective, professional perspective to municipal affairs, but elected officials retain their power to hire and fire department heads and set overall municipal policy.

4. FINANCING COUNTY AND MUNICIPAL GOVERNMENT

Perhaps the biggest challenge facing local government is determining what services to offer and how to fund them. This section focuses on how Wisconsin local governments make these decisions within the context of the annual budget – how they raise money and how they spend it.

The Budget Process

The budget process in which public officials determine their annual revenues and expenditures is basic to all government financing, whether federal, state or local. The responsibility for developing the budget document is usually shared with the executive departments and the chief executive or administrator, but final approval requires a vote by the representative body autho-

rized to levy the taxes – the U.S. Congress, the state legislature, or the local council or board. At the local level in Wisconsin, the exceptions to this are town boards and common school districts where the taxpayers themselves vote directly on the budget in their annual meetings.

Tracking government taxing and spending can be confusing. In Wisconsin, the fiscal year for local government is a calendar year, but the fiscal year for state government starts on July 1. Adding to the confusion, the federal fiscal year begins on October 1. Because funding from all three types of governments supports local spending, all these figures must be reconciled. Taxpayers, on the other hand, pay their tax bills, e.g., property taxes and income taxes, by calendar years, so the impact of the tax levies may be unpredictable.

The budget process is a blend of prognostication and negotiation. Municipal officers must use the data and staff assistance at their command to forecast income and expenditures well in advance of the fiscal year. If revenues fall short or unexpected spending is projected, they may have to approve unpopular budget cuts or tax increases. Although state statutes detail budget elements and timetables, the annual process of county or municipal budgeting may be as much art as science.

Once the budget requests are prepared, they are submitted to the legislative body for review and approval. Many governments use a finance or budget committee to carefully preview all requests. Department representatives may be asked to testify before the committee to provide additional details and respond to questions. When the committee has debated the requests and developed a general budget proposal, the public is given a chance to review the budget. After a public hearing, the budget is submitted to the legislative body for adoption.

Sources of Local Government Revenue

In the United States, local governments depend on a variety of federal, state and local sources of revenue. Revenue that is raised at one level of government often is spent at another. The federal government can raise large amounts of money from individual and corporate income taxes levied across the nation and then allocate funds to state and local governments for specific aid programs, such as health or welfare.

1995 WISCONSIN LOCAL GOVERNMENT REVENUE SOURCES

	Towns		Villages		Cities		Counties	
	Amount (in 000s)	Percent						
Taxes and Assessments	\$177,915	35.5%	\$196,134	29.4%	\$1,016,028	27.3%	\$1,090,389	25.1%
Intergovernmental Revenues	203,219	40.5	126,729	19.0	1,036,578	27.8	1,393,971	32.1
Licenses and Permits	8,947	1.8	9,508	1.4	38,455	1.0	9,841	0.2
Fines and Forfeitures	2,855	0.6	6,503	1.0	39,013	1.0	25,139	0.6
Public Charges for Services	35,729	7.1	94,578	14.2	493,750	13.3	935,910	21.5
Intergovernmental Charges	3,955	0.8	9,521	1.4	62,216	1.7	234,655	5.4
Long-Term Debt	34,985	7.0	103,665	15.6	269,344	7.2	181,746	4.2
Interest Income	15,497	3.1	27,101	4.1	147,219	4.0	86,289	2.0
Utility Revenues	4,089	0.8	61,429	9.2	494,526	13.3	915	<0.1
Other	14,240	2.8	31,184	4.7	128,874	3.5	386,776	8.9
TOTAL	\$501,432	100.0%	\$666,352	100.0%	\$3,726,004	100.0%	\$4,345,629	100.0%

Source: Wisconsin Legislative Fiscal Bureau, *Municipal and County Finance*, Informational Paper No. 16, January 1997.

Federal aids supplied as much as 10% of local revenues in Wisconsin in the 1970s, but they have since declined to less than 3% with the demise of federal revenue sharing and cutbacks in federal programs. Many municipalities have had to respond to increasing costs and decreasing aids by increasing their own taxes and charges.

The state budget may appropriate state aids in the form of general shared revenue, which local units can spend as they choose, or as aid for specific purposes, such as transportation, forestry, and recycling. The state shares its revenues for a variety of reasons. In some cases, the services the local government provides benefit a broader region, for instance city streets that are used by commuters and outsiders. The state may try to equalize local revenues so all its citizens have access to essential services. Finally, state legislators may be convinced that tax burdens should be shifted from the local property levy to state income and sales taxes.

In addition to the aids they receive from federal and state government, local governments must raise revenues from various local sources: the general property tax; optional taxes, including the room tax and the county sales and use tax; fees and licenses; fines and forfeitures; and service or user fees. Other sources of income may include investments, rents, sales and payment received from other governments for services rendered.

Counties and municipalities may also raise funds by borrowing, but there are constitutional and statutory limits to their amount of debt. Borrowing is most often used to finance construction, such as streets, water mains, parking ramps, city buildings and other projects that are too large to finance on a pay-as-you-go basis. In the long term, borrowed money must be repaid with interest, and creditors assume the local government will use its taxing powers, if necessary, to meet its obligations.

Local Revenue and the Property Tax

No legislative session in Wisconsin is complete without a debate over property tax relief, and the property taxpayer's burden is regularly discussed in the meetings of town boards, village boards, city councils and county boards. Many changes in state fiscal policy are rooted in "doing something" about the property tax. Recent limitations placed on school district revenues, the state's assumption of two-thirds of public schools costs, and the tax rate limit on the county levy for general operations are all engineered for property tax relief. The success and fairness of such measures continue to be debated.

The property tax has its strengths. It has a direct relationship to many public services, such as police and fire protection, trash collection and street maintenance. It is a tax on something that can be easily identified, as distinguished from cash or portable wealth that can be hidden in a bank box. It is a dependable producer of revenue, and it lends itself to incremental changes and periodic adjustment. Finally, it is levied locally by locally elected officials, who may be more responsive to taxpayer demands.

On the other hand, property taxes are not necessarily based on ability to pay. Persons dependent on lower incomes often pay a higher percentage of their household budgets toward property taxes than do their wealthier neighbors, and those on fixed incomes, such as the elderly, have difficulty keeping up with tax increases on their homes. Different kinds of property vary in their capacity to generate revenue and they can create different demands for public services, e.g., agricultural land vs. commercial property. In addition, taxable property is not distributed equally across political boundaries. School districts vary so much from one part of the state to another that the state must weight its school aids formula to assist property-poor districts that have less value to tax in order to provide required services.

Administration of the Property Tax

Application of the property tax can be divided into three phases: assessment, apportionment and collection. Although much of property tax administration falls on local government, state government also plays an important role in the assessment and apportionment processes.

Assessment. The assessor for each town, village or city must determine the value of property located within the taxation district (municipality), except for manufacturing property that is assessed by the state Department of Revenue (DOR). The major assessment categories are "real property" (which consists of the value of the land, attached buildings and fixtures, and the rights and privileges associated with owning property) and "personal property" (which includes items not attached to the land, such as furniture, equipment and machinery).

As part of the assessment of real property, the assessor has to classify each parcel according to its use. Real estate is divided into seven categories: residential, commercial, manufacturing, agricultural, swamp or waste, forest and other. Although limited by certain constitutional provisions, the legislature has treated these classifications differently over the years. For example, 1995 Wisconsin Act 27 provided for "use value" assessment of agricultural land throughout the state. Between 1996 and 2008, assessors will move toward assessing these properties according to the income they would generate if rented for agricultural use, rather than their value for other

purposes, such as commercial or residential uses. Legislative debate over this law emphasized helping farmers on the fringe of urban areas who want to continue in agriculture but are hard pressed by rising property values due to nearby land development.

Real and personal property is assessed as of January 1 of each year, according to its fair market value, that is, the amount it would bring in a sale on the open market. That value stands for the entire year, regardless of actual increases or decreases in the property's worth. A house that is half built on January 1 but completed later in the year or a retail property that is destroyed by fire in February both continue to be listed at their January 1 assessment.

Assessors may determine a property's value through a variety of methods. One is to analyze a property's value by using the sale prices of properties that are similar in size, age, location and related factors. A second is to estimate the value of the land plus the replacement cost for any attached structures. A third is to estimate the income that can be generated by a property, for example, rent minus expenses. The sales method is the preferred approach.

Local assessors may be elected or appointed, and they can serve more than one municipality on a part-time basis. In larger municipalities, assessors tend to be appointed government employees, but much of the assessing in smaller units is done by commercial firms hired for that purpose. Since 1971, state law has permitted a county assessor system, in which county-appointed assessors value the property in all towns, villages and cities in the county, but no county currently uses the system. (Kenosha County, the only county to adopt a county assessor plan, discontinued it prior to 1995.)

Since January 1, 1974, the DOR has handled the assessment of all manufacturing property in the state. The legislature assigned it this duty because of the need for statewide uniformity and due to the skills needed to determine the value of specialized equipment and facilities. Municipalities and manufacturers that disagree with the department's assessment may appeal to the State Board of Assessors, then to the Tax Appeals Commission and finally to the courts.

Local assessors are expected to assess all property within the taxation district at fair market value. In actual practice the local assessment may vary considerably from the full value determined by the state. (In 1995 the assessments across the state ranged from 57.01% to 120.85% of market value.) Over the years, however, the practice has been to move toward 100% assessments. This has occurred in part because the state has promoted certification and better training for assessors and has taken on itself the responsibility of determining equalized values of certain types of property.

In addition to assessing manufacturing property, the DOR certifies local assessors and provides detailed assessment manuals and training for them, but its major role is to determine the equalized (full market) value of all property in the state. The need for setting equalized value arises where the governmental unit that levies a tax on the property crosses municipal district lines, as is the case for schools, technical colleges, counties and special districts. For example, if a school district contains a city and several surrounding towns and villages, all property that will be taxed to pay the school levy must be assessed at full value to ensure that apportionment of the levy is fair.

State law requires every municipality to assess property at full value at least once every five years, and the ratio of assessed value to equalized full value for every major property classification, except agriculture, must be within 10% of full value at least once every four years. Failure to meet this requirement by the fifth year means the municipality's assessment staff must participate in a training program sponsored by the DOR. If the municipality does not meet the requirements over a period of six years, the department will supervise the succeeding year's assessment.

Property owners are notified each year when their property's value is reassessed, if the change exceeds a statutory minimum. An individual owner who is dissatisfied about a reassessment may appeal it to a local board of review. Those dissatisfied with the board of review's decision may request a review by the city common council or village or town board or may file a complaint with the DOR. Any of these decisions may be appealed to circuit court.

Apportionment. In the fall of each year, after reviewing its budgeted expenditures and the amounts it can expect to receive from other revenue sources, each city, village or town must determine the dollars it will need to raise through a tax levy. The municipal government bills and collects the property tax for its own purposes, and it also acts as tax collector for the state, county, school district, technical college district and any special purpose districts that have levied taxes on property within its boundaries. The overarching taxing jurisdictions apportion their levies to the municipality, according to the municipality's share of equalized value. Thus, if a city has 50% of the equalized value of property in a school district, it must collect 50% of the school district's levy. The municipality cannot alter the levies it receives from the other districts. When taxpayers receive their tax notices, they may not understand that the city, village or town, which sends the bill, has no control over the other taxing districts and their levies. It does no good to complain to city hall about county or school taxes.

Over the years, the legislature has enacted various tax credits to reduce the property tax burden. Unlike state aids, which the taxing unit categorizes as income during the budget process, tax credits are applied to the tax bills as an offset to the total tax levy. The remainder is the net property tax for which the property owner is obligated. The DOR must provide municipalities the information necessary to calculate tax credits by December 1 of each year, and the state sends the credit dollars directly to the taxing unit.

To summarize the preparation of a property tax bill, municipal officials calculate the gross taxes on each parcel of property by multiplying the parcel's assessed value by the applicable tax rates – municipal, county, school, etc. The state tax credits are then subtracted from the gross tax total to arrive at the individual owner's net tax.

Collection. Municipal officials normally mail the individual property tax bills in December. According to state law, the property owner has a choice of paying the real property taxes in full by January 31 or in two equal installments, one on or before January 31 and the second on or before July 31. (Any special assessments, personal property taxes, special charges and special taxes that appear on the bill must be paid in full by January 31.) All taxes and assessments due by January 31 are paid to the municipal treasurer. Any payments made after January 31 are paid to the county treasurer, although counties and municipalities may enter into agreements that allow the county to collect all taxes. Once the taxes are collected, they are distributed to the appropriate taxing unit.

State law permits municipal governments to adopt ordinances allowing for the payment of the municipal portion of property taxes and special assessments in three or more installments. For instance, taxpayers in the City of Milwaukee may pay real and personal property taxes and special assessments in 10 installments. However, if an installment is not paid by the due date, the entire amount of unpaid taxes becomes due immediately.

Municipalities and counties may impose monthly penalty charges on taxes, special assessments or special charges that are delinquent. The penalties are calculated as a monthly percentage based on the delinquent amount. If taxes remain unpaid for two or more years, the county may require that the property be sold to pay them.

Within the separate taxing jurisdictions, the proportion of total property taxes levied on particular types of property also has shown considerable change, in part because of taxation changes enacted by the legislature. In 1970 residential owners paid half (50.6%) of municipal levies, but that portion rose to almost two-thirds (64%) in 1995. Commercial real estate tax increased from 16.3% to 19.4% in the same period. Agricultural real estate taxes declined from 10.4% to 6.7%, and manufacturing real estate taxes fell from 17.7% to 5.2%. Personal property tax dropped from 9.8% to 5.0%. The accompanying table shows the changes in net taxes on real and personal property in the same period.

NET PROPERTY TAXES 1970 – 1995 By Property Type (in millions)

Year Levied	Residential		Commercial*		Manufacturing*		Agricultural		Other	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
1970	\$526.1	50.6%	\$202.0	19.4%	\$184.1	17.7%	\$108.6	10.4%	\$18.6	1.8%
1975	699.3	55.4	279.4	22.1	119.3	9.4	148.1	11.7	16.8	1.3
1980	1,124.1	59.1	361.2	19.0	128.0	6.7	257.5	13.5	30.3	1.6
1985	1,617.5	58.9	573.8	20.9	173.4	6.3	335.5	12.2	44.2	1.6
1990	2,458.9	60.4	971.3	23.9	239.2	5.9	342.6	8.4	56.9	1.4
1995	3,369.9	64.0	1,206.0	22.9	275.1	5.2	352.8	6.7	63.3	1.2

*Includes real estate and personal property.

Note: Some totals may not add to total due to rounding.

Source: Wisconsin Legislative Fiscal Bureau, *Property Tax Level in Wisconsin*, Informational Paper No. 13, January 1997.

There are several reasons for these shifts. In 1974, the legislature exempted manufacturers' machinery and equipment (M&E) from the property tax, and in 1977 it acted to phase out taxes on farmers' livestock and commercial and manufacturing inventories (known as "Line A" property) by 1981. Finally, there have been shifts in the types of existing property. The vast majority of new construction, especially since the early 1980s, has been for residential and commercial uses. Manufacturing property has grown at a much slower pace, and some of it has been demolished or converted to other uses. Likewise, farmland often has been converted to residential or commercial use as the number of farms declined from about 110,000 in 1970 to 79,000 in 1996.

In recent decades, school tax levies have been the driving force for property tax increases in Wisconsin. It was in 1963 that school taxes first accounted for more than half (50.8%) of property taxes levied statewide. Over the last 20 years, financing public education has been a major issue, and every session of the legislature in that period has witnessed the introduction of constitutional amendments to phase out the use of the property tax to support schools. There were proposals to raise the sales tax by one cent and dedicate those revenues entirely to property tax relief. Proposals from the governor and the legislature and laws enacted in the 1993 and 1995 sessions led to revenue caps on school districts, a decisive change in collective bargaining laws for schools, and a commitment to have the state assume two-thirds of school costs.

Property Tax Reform and Relief

One means of reducing the property tax burden is for the state to provide tax credits to the taxing unit itself which enables it to reduce the gross levy on the property. However, it should be understood that, without reductions in other state spending, paying tax credits out of the state's general fund puts more burden on the income tax and the sales tax, which also must be paid by the individual taxpayer.

The state has tried to grapple with property taxes by controlling or reducing the spending that drives the tax levy or by placing limits on the size of the levy itself. In 1973, the legislature imposed controls on municipal tax levies by limiting their increases to the annual rate of statewide growth in equalized values. The outcome of these controls illustrates the problems policymakers encounter with them. The steep inflationary growth in equalized values in the late 1970s did a lot to defeat the purpose of the controls, as did various exceptions which the law provided. Meanwhile, the simultaneous influx of federal and state moneys meant many municipalities got the additional revenue they needed without going to the referendum process for voter approval of spending increases. Many local leaders viewed levy controls as an infringement on home rule. They argued that it was unfair to mandate restraints on local spending but not place limits on state spending. The limitations were removed by the end of the decade.

In recent times, the state has attempted to limit local government expenditures through incentives and various statutory limitations on revenues, expenditures or tax rates. Beginning with the 1993 levy, the state limited the county tax rate for the general operations portion of its budget to no more than the 1992 rate. Although it did not limit taxes levied to service existing county debt, it did curtail the counties' ability to contract further debt. Municipalities are not currently

subject to mandatory fiscal controls, but the state's shared revenue formula and its expenditure restraint program operate to give municipalities incentives to limit budget growth.

Local Tax Options

In Wisconsin, the state legislature plays a predominant role in local finance, both in what it contributes to local governments and in the legal controls it places on local government finance administration. For all practical purposes, municipalities and counties may not levy a tax without legislative consent. Besides the property tax, there currently are only three local tax options in Wisconsin: the county sales and use tax, the room tax and the wheel tax.

County Sales and Use Tax. Counties were first allowed to enact a sales tax in 1969, but because all proceeds had to be distributed to their underlying municipalities, none of them did so. In 1985, the law was changed to allow the counties to adopt a 0.5% sales and use tax imposed on the same goods and services as the state sales tax. The county gets to keep 98% of the tax collections with the remainder going to state government and retailers to cover administrative costs. It may share its tax revenues with its municipalities and schools if it chooses, but no county has done so. State law requires that the county sales and use tax must be used to directly reduce the property tax levy but there is no mechanism to monitor application of the sales tax. In the five years, 1991 to 1995, county sales tax revenues grew from \$70.8 million in 40 counties to \$144.6 million in 48 counties. As of January 1997, the sales tax was applied in 49 of the 72 counties.

Room Tax. In 1967, the legislature authorized a municipal tax on hotel and motel rooms and short-term lodging. The tax currently applies to sleeping accommodations but not food or other services. It is imposed in addition to the state and county sales tax. In 1994, the legislature put an 8% ceiling on the room tax and stipulated that 70% of the proceeds must be used to promote local tourism, although the law contained some exceptions for municipalities that already had the tax. In the period 1984 through 1995, the number of municipalities collecting a room tax has grown from 54 to 138 and the total tax collections from \$8.3 million to \$27.9 million.

Wheel Tax. The 1967 Legislature permitted a municipality to impose an annual registration fee, called a "wheel tax", on automobiles and station wagons kept within its jurisdiction. Counties were given the same option in 1979. The fee was limited to 50% of the state registration fee and was to be collected by the local government unit. Since 1983, municipalities and counties had been allowed to impose a flat annual registration fee on automobile and trucks of not more than 8,000 pounds (with certain exceptions created by the state). The fee can be any amount, and it is collected by the state Department of Transportation. Two cities, Beloit and Sheboygan, each currently levy a \$10 tax, and they collected \$240,857 and \$328,165, respectively, in 1995. The cities of Kenosha and Amery and Marathon County levied the wheel tax for short periods of time but have since dropped it. The Legislative Fiscal Bureau has estimated a \$10-per-vehicle wheel tax applied statewide would have raised approximately \$29.8 million in 1996.

Shared Revenues and State Aids

Shared revenue is a type of state grant to local governments which may be spent at the discretion of the municipality or county within the limits of its authority. State aid, on the other hand, is based on some need defined by state statute and must be spent for the purpose specified.

A limited form of state revenue sharing began in 1905 when revenues from state utility taxation were used to replace local revenues lost when utility property was taken off the property tax roles. General shared revenue originated in the 1911 Legislature with the enactment of the state income tax. Until that time, the state collected its revenue primarily by taxing railroads, life insurance companies, and inheritances and through state property taxes, which were collected locally and forwarded to Madison. The state kept 10% of the income tax and returned 20% to the counties and 70% to the municipalities in which the revenue originated. Over the next 60 years, the percentage of the income tax returned to municipalities and counties underwent several changes. In 1979, the state shifted to a needs formula for revenue sharing.

The Current Shared Revenue Program. Today the state shared revenue program has two separate distributions and funding levels – one for municipalities and one for counties. Shared revenue distribution is calculated under a formula that consists of a number components:

1) **Aidable Revenues Component** – Aidable revenues are designed to offset variations in taxable property wealth. Payments are calculated according to per capita property wealth and net local revenue effort (the amount of specified revenues the district raises to meet its expenses). The lower a local government's per capita property wealth and the higher its revenue effort, the greater is its aidable revenues payment.

2) **Per Capita Component for Municipalities Only** – The per capita component is a straight per capita payment without adjustment for property wealth, expenditure needs, tax rates or any other factor.

3) **Public Utility Component** – The annual payment to localities to replace revenues lost because the state exempts utilities from the local property tax and to offset municipal costs of providing services to public utilities located within their boundaries.

4) **Minimum Guarantee/Maximum Growth Component** – The minimum guarantee and maximum growth components serve to prevent large decreases or increases in shared revenues in a short period of time. In 1995, the minimum guarantee ensured that a local government would receive shared revenue equal to at least 95% of the prior year's payment. The maximum growth limit is a floating limit determined annually. For 1995 it was 104.9% for municipalities and 102.1% for counties, based on the 1994 entitlement levels.

As the accompanying tables illustrate, intergovernmental revenue constitutes the largest source of revenue in municipal and county budgets, with the exception of villages where it ranks second, and shared revenues make up 40% to 60% of municipal intergovernmental revenues. In 1995, state aid to local governments totaled almost \$2.5 billion statewide, and shared revenues of \$950 million accounted for 38% of that total.

1995 INTERGOVERNMENTAL REVENUES TO MUNICIPALITIES AND COUNTIES

	Towns		Villages		Cities		Counties	
	Amount (in 000s)	Percent	Amount (in 000s)	Percent	Amount (in 000s)	Percent	Amount (in 000s)	Percent
Direct Federal Aid	\$469.5	0.2%	\$669.5	0.5%	\$125,401.8	12.1%	\$99,052.8	7.1%
State Aid*	196,095.0	96.5	122,039.0	96.3	892,834.4	86.1	1,287,866.7	92.4
Shared Revenue	81,309.0	40.0	75,733.7	59.8	604,256.9	58.3	189,140.1	13.6
Expenditure Restraint	213.5	0.1	3,529.8	2.8	44,256.8	4.3	—	—
Small Municipalities Shared	9,397.2	4.6	4,159.9	3.3	442.9	<0.1	—	—
General Government	—	—	—	—	171.2	<0.1	20,369.7	1.5
Public Safety	2,672.1	1.3	1,575.7	1.2	9,668.9	0.9	10,456.8	0.8
Health and Human Services	—	—	1,239.5	1.0	8,396.1	0.8	870,305.3	62.4
Transportation	87,925.5	43.3	24,336.2	19.2	134,747.4	13.0	84,897.1	6.1
Sanitation	4,860.2	2.4	3,180.5	2.5	17,770.6	1.7	8,369.6	0.6
Culture and Recreation	—	—	261.5	0.2	2,705.1	0.3	22,619.2	1.6
Community Development	3,470.9	1.7	4,132.1	3.3	12,622.3	1.2	9,629.0	0.7
Forestry and Conservation	4,177.0	2.1	32.5	<0.1	27.6	<0.1	23,861.4	1.7
Municipal Services	240.4	0.1	157.1	0.1	16,375.8	1.6	—	—
Other	1,829.3	0.9	3,700.4	2.9	41,392.9	4.0	48,228.4	3.5
Local Aid	6,654.3	3.3	4,030.5	3.2	18,341.9	1.8	7,051.2	0.5
TOTAL TRANSFERS	\$203,218.8	100.0%	\$126,729.0	100.0%	\$1,036,578.1	100.0%	\$1,393,970.8	100.0%

*Includes federal aids paid through the state.

Source: Wisconsin Legislative Fiscal Bureau, *Municipal and County Finance*, Informational Paper No. 16, January 1997.

Other General Aid Programs. There are two other programs that provide general aid to municipalities which meet certain criteria – the expenditure restraint payments program and small municipalities shared revenue program. Both are considered general aid because the municipalities may spend the dollars on whatever activity they choose.

To be eligible for the expenditure restraint program (formerly the tax rate disparity program), a municipality must have a full value property tax rate greater than 5 mills (\$5 per \$1,000 of property value). In addition, the municipality must restrict the rate of its annual budget growth to a percentage determined by statutory formula. The formula takes into account the inflation rate,

as measured by the Consumer Price Index, and the percentage change in a municipality's equalized value due to new construction, with an adjustment for property removed or demolished. Each eligible municipality receives a payment based on its share of excess levies for all eligible municipalities. In 1997, a total of 315 cities, villages and towns shared \$48 million in payments.

The small municipalities shared revenue program was created in the 1991 budget act but was not funded until 1994. It is targeted at municipalities that have a population of 5,000 or less, according to the most recent Department of Administration population estimate. To be eligible, the municipality must have a local purpose tax rate of at least one mill and a total full value of \$40 million or less, except for municipalities with a land area exceeding 54 square miles. The funding for this program is allocated to municipalities on a per capita basis with a minimum guarantee and a \$10 million statewide maximum built into the formula. If the entitlements exceed the available funding, payments must be prorated. In 1997, there were 1,051 small municipalities eligible to share state funding of \$10 million, so payments were prorated at 77% of entitlement levels.

State Aids for Programs. Local governments receive financial assistance from the state to administer a broad range of programs, including health and family services, transportation, recycling and community development. The proportion of aid relates to the responsibilities assigned the unit of government. For example, towns receive most of their state categorical aid for road construction and maintenance. Counties get a high level of support for the health and welfare services the state requires them to perform.

Mandates have long been a bone of contention between the different levels of government – local, state and federal. Officials who must administer programs and laws that have been enacted at higher levels often complain that they are expected to do their job with inadequate funding. In 1995, both the federal government and the state took action on these complaints. The federal government acted to curtail future enactment of unfunded state and local mandates and to review financing of existing ones. Wisconsin adopted the County Mandate Relief entitlement program, which currently provides \$20.2 million annually to make payments to each county proportionate to its share of the statewide population. Critics claim this is only nominal relief.

Local Government Expenditures

Local government expenditures reflect both local and state priorities. Counties spend approximately half of their budgets on health and social service programs and have done so for many years. This large category includes programs for mental health, income support and welfare, public health, assistance for the handicapped, and prevention of child and spousal abuse. Transportation (14.4%) and public safety (10.5%) come in a distant second and third in the county budgets.

For cities, expenditures for public safety rank highest, followed by transportation, long-term debt service, public utilities and sanitation. Villages follow a pattern roughly similar to cities. Among towns, transportation accounts for 46% of expenditures and public safety ranks second.

1995 WISCONSIN LOCAL GOVERNMENT EXPENDITURES

	Towns		Villages		Cities		Counties	
	Amount (in 000s)	Percent						
General Administration	\$72,082	15.0%	\$54,815	8.6%	\$255,455	6.8%	\$401,194	9.2%
Public Safety	79,588	16.6	118,940	18.6	858,808	22.7	456,200	10.5
Health and Social Services	1,779	0.4	2,286	0.4	81,089	2.1	2,050,773	47.2
Transportation	221,841	46.2	110,024	17.2	591,481	15.6	625,389	14.4
Sanitation	41,428	8.6	116,672	18.3	429,407	11.4	63,813	1.5
Recreation and Education	11,573	2.4	39,709	6.2	260,939	6.9	241,411	5.6
Conservation and Development	8,474	1.8	25,174	3.9	244,388	6.5	91,203	2.1
Principal and Interest	34,487	7.2	97,523	15.3	463,247	12.2	179,656	4.1
Electric, Gas and Water Utilities	4,688	1.0	66,839	10.5	468,089	12.4	1,152	<0.1
Other	4,467	0.9	6,499	1.0	129,805	3.4	236,661	5.4
TOTAL	\$480,406	100.0%	\$638,483	100.0%	\$3,782,708	100.0%	\$4,347,452	100.0%

Source: Wisconsin Legislative Fiscal Bureau, *Municipal and County Finance*, Informational Paper No. 16, January 1997.

These spending patterns are strongly correlated with state aid policies. For counties, nearly 68% of all state aid (including shared revenue) is devoted to health and human services. In the case of cities, villages and towns, transportation aid ranks highest among state categorical aids received. Towns draw almost 44% of their state aids for transportation. Cities and villages receive over 60% of their state aid through shared revenue payments that can be used as the local governments decide.

Auditing Local Spending. While local governments often have their own methods for controlling and auditing expenditures, they are also subject to state supervision. The state requires each unit of local government to submit an annual financial report to the Department of Revenue for accounting and statistical purposes. State agencies that administer state aid programs may audit local units to ensure the money was spent properly. Where federal funds are involved, federal agencies may also conduct financial reviews and audits. Occasionally the legislature may decide to audit local performance in administering specific programs supported by state funds. If requested by the Joint Legislative Audit Committee, the Legislative Audit Bureau can audit any county, city, village, town or school district.

Employment in Local Government

Personnel costs are the most expensive component of any local government's budget. In some units, they account for 80 to 90% of annual spending. This is to be expected, because government performs many services that are, by nature, labor intensive. Salary levels for government employees reflect the fact that many jobs in local government require specialized training and education. Police officers, firefighters, water and wastewater treatment operators and social workers, for example, all are required to have special licenses, certificates, or training. In addition to direct salaries and wages, local governments are required to cover a variety of associated costs, including social security, retirement benefits, health insurance, life insurance and professional training.

Wisconsin's local governments reported 200,179 full-time equivalent employees in 1994. School employees, including administrators and support staff, made up 52.6% of all local government employment in the state, with teachers alone accounting for 40% of the total.

LOCAL GOVERNMENT EMPLOYMENT IN WISCONSIN October 1994

Government Function	Total Payroll (in thousands)	Full-Time Equivalent Employees		U.S. Average FTE
		Number	Per 10,000 Pop.	Per 10,000 Pop.
Administration	\$10,594	4,130	8.5	7.2
Judicial/Legal	7,970	3,241	6.4	7.7
Police	36,988	13,154	25.9	25.4
Fire Protection	13,733	4,563	8.9	10.4
Corrections	5,823	2,304	4.5	7.7
Streets/Highways	20,883	8,824	17.4	11.2
Public Welfare	27,912	12,682	24.9	10.2
Health	10,474	4,306	8.5	7.8
Hospitals	6,109	5,705	11.2	21.3
Solid Waste Management	4,133	1,843	3.6	4.2
Sewerage	7,071	2,501	4.9	4.6
Parks and Recreation	7,220	3,885	7.6	7.8
Housing and Community Development	3,154	1,431	2.8	4.0
Natural Resources	2,165	1,161	2.3	1.4
Water	5,028	1,997	3.9	5.8
Transit	7,373	2,389	4.7	6.6
Libraries	4,756	2,496	4.9	3.9
Public Schools - Instruction	245,420	80,507	158.4	141.6
Public Schools - Administration/Support	50,515	24,841	48.9	61.4
All Other	13,811	5,802	11.4	10.4
TOTAL	\$528,605	200,179	393.8	383.1

Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment Data: 1994, 1997*.

The number of persons employed by Wisconsin's local units of government has increased 21% in the past decade, while state employment has grown 27%. This growth reflects changes

in population size and composition, as well as changing patterns in delivery of government services. In recent years, the federal government has emphasized greater state and local control of the programs it supports. A major example was the 1996 creation of block grants to the states to replace the federal Aid to Families with Dependent Children (AFDC) welfare program. In addition, state government has passed laws, particularly in the areas of environmental protection, that require local action. The new and redesigned programs may necessitate additional employees at the local government level.

As the largest single budget item, personnel costs always receive scrutiny. In recent years officials have turned their attention to improving the quality and quantity of the output of the current workforce, rather than budgeting for new positions. Several management techniques are being considered to improve productivity. One has been to implement pay-for-performance systems, i.e., employees are paid based on their performance or the merit of their work. This can be difficult if the outcomes depend on the efforts of many employees or when its easy to measure quantity but hard to determine the quality of the work.

Another approach is “gainsharing”, in which savings realized are distributed among all employees. In private industry, this may take the form of bonuses. In government, the savings may be distributed to individual employees or used to fund special programs, projects or equipment for the benefit of all employees in the department.

A third approach focuses not on outcomes but on inputs. In total quality management (TQM), employees work together to find ways to build productivity and better serve residents and clients without budgetary increases. TQM emphasizes customer service through such tools as customer response surveys to provide feedback, one-stop offices that save a client’s time and money, and better use of technology. Libraries and registers of deeds have improved the quality and quantity of their services through technology. Library patrons in many communities can use electronic access to find out what books are available on a particular subject, whether the materials are checked out, or how to request and renew books. Registers of deeds are entering real estate documents into on-line indexes and improving public access to land records through computers.

LOCAL GOVERNMENT EMPLOYMENT IN WISCONSIN, 1950 – 1994

Year	Full-time Local Employees		Local Government Payroll	
	Number	Percent Increase	Amount (in thousands)	Percent Increase
1950	91,152	—	\$17,475	—
1955	96,490	5.9%	25,491	45.9%
1960	89,874	-6.9	37,060	45.4
1965	115,221	28.2	56,891	53.5
1970	136,735	18.7	94,178	65.5
1975	160,985	17.7	148,461	57.6
1980	166,382	3.4	232,371	56.5
1985	150,204	-9.7	310,117	33.5
1990	183,318	22.1	409,907	32.2
1991	186,720	1.9	434,037	5.9
1992	188,921	1.2	463,507	6.8
1993	189,886	0.5	480,703	3.7
1994	200,179	5.4	528,605	10.0

*Estimate by the Wisconsin Department of Administration, Demographic Services Center.

Source: U.S. Department of Commerce, Bureau of the Census, *Public Employment: 1992*, September 1994, and previous editions; and *Public Employment Data: 1994*, and previous editions.

The Changing Civil Service. Most public employees in Wisconsin are hired, promoted and disciplined under the civil service. This system was developed to protect government agencies from political pressure and to assure that the most qualified person was hired for the job. Civil service demands that the requirements for a job be specified, that there be open recruitment, that the selection process follow specific guidelines, and that the employment contract contain certain provisions. Over the years, the system has had its critics, who point out that the requirements and regulations limit government when it tries to hire quickly, respond to changing needs or terminate employees who fail to meet job standards. In some parts of the United States there have been efforts to do away with civil service altogether, replacing it instead with systems which again are open to political influence and patronage. In Wisconsin, which was one of the early

states to adopt civil service, both state and local government have tried to improve the system, thereby keeping it flexible and responsive, rather than replacing it.

Unions and Local Government Employment. Employee unions have long been a feature of private sector employment. Federal and state laws have authorized private employees to band together to negotiate wages, hours and working conditions. Similar authorization for government employees developed much later.

Wisconsin has a longer history of unionization in state employment than other states. The Wisconsin State Employees Association was organized in 1932 and four years later evolved into what ultimately became the American Federation of State, County and Municipal Employees (AFSCME), which today is one of the largest unions in the country. It is not surprising that public service unions appeared early in Wisconsin because the state had a long history of strong unions in the private sector.

Although local government employees affiliated with AFSCME began meeting informally with employers, formal legislative authorization for the creation of public service unions did not come until much later. In 1959, the legislature adopted the first state law in the country giving local government employees the right to join unions and permitting them to bargain collectively with their employers. Chapter 509, Laws of 1959, as amended over the years, forms the basis of Wisconsin's current Municipal Employment Relations Act, which is administered by the Wisconsin Employment Relations Commission (WERC).

Unions have come to be the voice of public employees. Almost every governmental unit has at least one union. In cities larger than 30,000 people, 89% of all employees belong to a union. Milwaukee has almost complete union representation (98.9% in 1991), and Green Bay, Racine and Madison have more than 90% of their employees represented by labor unions. The police and firefighters have the highest representation (93% and 94%, respectively). Most police are represented by the Wisconsin Professional Police Association (WPPA), and virtually all firefighters are represented by the International Association of Fire Fighters (IAFF). The Wisconsin Education Association Council (WEAC) represents more than 95% of all teachers and the majority of technical college district employees. Other major labor organizations in the public sector are AFSCME, the International Brotherhood of Teamsters, the Labor Association of Wisconsin (LAW), the International Brotherhood of Electrical Workers, the Federation of Nurses and Health Professionals, United Professionals for Quality Health Care, Office and Professional Employees International, Service Employees International, Laborers International Union of North America and the International Union of Operating Engineers.

Unions represent employees in negotiations with local government management. The lengthy negotiation process involves bargaining on pay and fringe benefits, as well as nonpay issues such as management rights, the grievance procedure, conditions of employment, and rules regarding probation, seniority and layoffs. Salary and wage packages include the details of such benefits as sick leave, vacation leave, medical and dental insurance, and life insurance. Effective unions also address broad-ranging issues about the training and education demands of workers, the impact of technology, the needs of women in the workplace and the requirements for health care.

In the case of collective bargaining in the government sector, if management and labor cannot reach a contract agreement, they may ask for the help of a mediator. If they still cannot agree, the final offers of both management and labor are submitted to an arbitrator. The arbitrator reviews the two offers and chooses only one; the arbitrator cannot choose part of one offer and another part of the other offer. The contract resulting from the collective bargaining process generally lasts two years, although by state law it can last up to three years.

Wisconsin's laws regarding collective bargaining in government are designed to ensure that public services are not interrupted by union action. Public employees are forbidden to strike, but other kinds of work stoppages (a "sick out" or the "blue flu" where employees claim they are "too ill to work") can threaten public services. In general, however, labor relations between local governments and their employees have been constructive and peaceful in Wisconsin. For example,

in recent years the WERC has begun to use consensus bargaining techniques, which focus on issues and interests, not personalities and positions. It works to create a common ground where both labor and management can feel comfortable. Committees made up of representatives of both labor and management attempt to develop a common long-range view of the organization that can produce “win-win” results for both parties.

5. LOCAL GOVERNMENT’S ROLE IN EDUCATION

On any school day, almost a quarter of the state’s population will be enrolled as students in locally supported and operated public schools. In 1995-96, there were 870,175 public elementary and secondary students, and another 431,405 were enrolled in the local technical colleges. In that same school year, \$6.2 billion was spent on K-12 education, and the Wisconsin Technical College System’s district expenditures totaled \$752.8 million.

Since statehood, education has legally been a state function, and throughout its history, the State of Wisconsin has recognized the importance of education to citizens individually and the state’s economy as a whole. Every governor in recent times has emphasized school issues, and the review of school programs and spending is a major legislative concern in each session. Today new educational initiatives typically originate with state government. On the other hand, although local school districts and school boards are creations of the state with only such powers as the legislature directly or implicitly delegates to them, local officials are responsible for final determination of school policy and day-to-day school operations, and the voters still value local control of their schools.

In addition to state and local control, the federal government in recent years has increased its role in elementary and secondary education. For example, federal initiatives have focused on racial balance and integration in school systems, promotion of experiments in early education, programs to reduce or eliminate sex discrimination, instruction for students with disabilities, and some funding for nonpublic schools. With federal funds have come federal obligations and requirements.

A History of Significance

Territorial Schools. Article III of the Northwest Ordinance that governed the Territory of Wisconsin stated that “schools and the means of education shall forever be encouraged”. The ordinance required that the sixteenth section (one square mile) of each surveyor’s township be set aside for the support of education, and the proceeds from its sale were to be used for public schools.

Early Wisconsin settlers saw education as a way to become part of the American culture and to establish a sense of statehood. An 1839 territorial law provided that each town with 10 families should constitute a school district. In 1840, the territorial legislature required the county to levy a tax of not more than 2.5 mills, which was to be shared among the school districts that met minimum enrollment standards for at least three months a year. The following year, however, opponents of the school tax had it changed to a discretionary levy. (Aversion to property taxes is not a new phenomenon.)

Historically, public education had its first roots in the eastern part of the state. According to the State Historical Society, the first public school is believed to have opened in Milwaukee in the winter of 1836-37. It was not free; tuition was charged. In 1849, Kenosha established the first free, tax-supported union school system with a graded school and a high school. Neighboring Racine graduated the first high school class in 1853.

By 1846, the territorial secretary reported there were 14,000 students attending public school in Wisconsin, and about three-quarters of the cost of their education was financed by taxation, most of which came from local property taxes.

Schools Since Statehood. Education was an important consideration in the framing of the 1848 Wisconsin Constitution. It was seen as necessary for Wisconsin’s economic development, as well as for the improvement of the workforce needed by the young state. Article X, Section

3, of the new constitution directed the legislature to establish district schools to offer free public education for children between the ages of 4 and 20.

Even at this early date, federal aid to education supplemented local tax support. The U.S. government promised that 5% of the funds derived from sale of the federal public lands located in the new State of Wisconsin would go to education. Since 1848, the Wisconsin Constitution has required the secretary of state, the state treasurer and the attorney general to serve as the Board of Commissioners of Public Lands with responsibility for investing the funds generated by these public land sales. Today, the commissioners, assisted by the state's Division of Trust Lands and Investments, supervise more than \$300 million in trust funds. Over the years, earnings on the loans made to municipalities and schools from the trust funds have financed a variety of public school and university projects.

In Wisconsin, as in other states in the Union, education was thought to be best left to local control, and this outlook eventually led to extreme decentralization. The legislature established statutory procedures for creating, altering and abolishing districts, but school districts generally were created by local officials and directed by elected boards of school commissioners.

Until 1907, the local municipal governments were required to levy annual taxes for the support of public schools. After that, schools were organized as separate districts with their own taxing and governing authority. A few districts remained part of city governments with the city council having final control over school policies and budgets, but this model was abolished in Wisconsin in 1981. Today, virtually all school districts operate separately from municipal government. This distinction is not always understood by citizens because, although school taxes are set independently by the school district, these taxes are billed and collected by city, village and town governments.

After World War II, Wisconsin public schools came under critical scrutiny. The state's Commission on the Improvement of the Educational System, made up of citizens and legislators, studied the needs of school districts, especially small rural ones. Their recommendations were acted upon by the 1949 Legislature, which strengthened the county school committees and gave them authority to reorganize districts. Distribution of state school aids to education shifted from a per student calculation to an equalized formula. In addition, the authority of the State Superintendent of Public Instruction – and thus the role the state played in local education – was strengthened. These changes sought to increase educational opportunity for all of Wisconsin's children, but they were especially important for children in rural areas and small towns.

District Consolidation. The next major effort by state government to strengthen and consolidate local school districts came in 1959 with the requirement that all districts must contain an operating high school by July 1, 1962. In combination with other state legislation, this led to a significant decrease in the number of school districts. In many urban areas, the result was that municipalities cooperated with adjoining areas, attaching territory for school purposes only.

External factors also affected school consolidation. For example, motorized transportation was essential in rural areas. Once the districts could provide bus service, it was no longer necessary that a child be within walking distance of a school. In 1900 there were 6,529 school districts; 6,320 contained elementary schools only and, of those, 6,185 operated only a one-room rural school. By 1960 there were 826 school districts, including 174 rural one-room school districts. One-room schools disappeared by 1970, and by 1997 the number of school districts had dropped to 426.

Wisconsin's school districts are divided into four categories, based on the grades taught and the governing structure. The largest category is made up of 368 *common school districts*, 320 of which serve grades K-12 and 48 limited to K-8 instruction. The 47 *unified school districts* generally operate K-12 schools, with the exception of one K-8 system. There are 10 *union high school districts* serving grades 9-12. Milwaukee Public Schools district is unique as the only *first-class city school district* in the state.

CESAs. In combination with consolidation, the state sought to provide more effective and efficient delivery of services. Effective July 1, 1965, the legislature created 19 Cooperative

Educational Service Agencies (CESAs) to provide a link between local districts and the state's Department of Public Instruction and to coordinate regional services, such as the purchasing of supplies or the provision of specialized programs. The number of CESAs was reduced to 12 in 1983, and currently all school districts, except Racine and Kenosha, are included in CESAs. District consolidation, CESAs and moving teacher certification from the county to the state level eliminated the need for a county superintendent of schools and county school committees, which were abolished by the legislature.

Typically, almost 60% of all instructional service money spent by the CESAs goes for education programs for students with special learning or physical needs. Other CESA programs, such as vocational education, media services, operating services (centralized purchasing, equipment repair, data processing and student testing), and general instruction (driver education, environmental education, and gifted and talented programs), receive between 4% and 8% each. In recent years, CESAs have gained importance as they provide services to districts with limited financial resources or develop the higher-cost programs that are beyond the means of almost all districts separately. Demands for school improvement and fiscal efficiency may expand their role in coming years.

CESAs are organized and governed according to state statute. The CESA board of control is elected from representatives sent to an annual convention during the summer months. Each school district in the CESA region is entitled to send one of its members as a voting representative. (Schools in a union high school district caucus among themselves to send a single delegate.) The board of control may include up to 11 members who serve 3-year staggered terms. It meets monthly and has no taxing authority, but it does select the CESA's administrator who coordinates the services that the districts purchase from the CESA. About two-thirds of CESA revenues come from member districts, with the remainder provided by federal, state and miscellaneous sources.

The State's Role in Education

The Superintendent of Public Instruction is the only state constitutional officer whose principal responsibility is to manage a service delivered by local government agencies. In the early days of statehood, the superintendent had very specific duties in terms of local school operation that included traveling around the state to inspect schools, recommending textbooks and determining how state moneys should be apportioned among the schools. Since statehood, state-versus-local control of education has been a continuing debate. With the strengthening of the superintendent's power in 1949, the state became more involved in what happened in local schools. Today, the Department of Public Instruction (DPI), the state's major educational agency, assists the superintendent with the many tasks assigned by law.

The superintendent does not have complete authority because the size of the DPI and the scope of its activities can be changed by the legislature through fiscal and statutory controls, but there are limits on the legislature's power to alter a constitutional office. Recently, Governor Tommy Thompson proposed in his budget, and the legislature created, a Department of Education, headed by a secretary of education, who would be appointed by the governor with advice and consent of the senate (1995 Wisconsin Act 27). The superintendent's role would have been reduced to an advisory one. The Wisconsin Supreme Court found this reorganization unconstitutional, and the authority of the state superintendent was retained. Given the state's increasing impact on local education, this was an important decision.

In the past 10 years, much attention has focused on the issue of financing of public education. The legislature has attempted to equalize the amount of money available to fund each public school student; to shift the funding of schools from the property tax to state general revenues; and to limit school district expenditures and the pay packages negotiated by the teachers. The conflicting expectations that schools must increase student achievement but lower taxes has challenged school districts to find creative ways to deliver services.

As the state has increased its financial support for K-12 education, it has also assumed a greater role in controlling local school operations through establishing teacher education and certification requirements, setting the content of the school curriculum, requiring statewide

achievement testing, determining the minimum high school graduation standards and establishing school board responsibilities. Despite this, the individual school districts have managed to maintain a sizeable amount of local control. Other states mandate textbooks, special program requirements and other elements of the educational process, but these decisions are, for the most part, made at the district level in Wisconsin, which reflects this state's tradition of local autonomy.

Governing Schools

Public schools in Wisconsin are governed by school boards, whose members are elected at-large on a nonpartisan basis for staggered 3-year terms. (In the case of the Milwaukee Public Schools board, the term is four years.) State law also permits plans of apportionment whereby members' seats are apportioned among the specific municipalities of the district, but all voters within the district, regardless of residence, may vote on all candidates. A district that uses apportionment may elect up to 11 board members, but only a few districts have chosen to exercise this option.

Common school districts (grades K-8 or K-12) and union high school districts (grades 9-12) are legally required to hold annual meetings, much like town meetings, that are open to all voters of the district. A majority of the voters at the school meeting must approve the district property tax levy, and they also can designate building sites, sell property and approve transportation. The district school board does, however, have authority to adjust the levy if the amount of money raised fails to meet the requirements for debt retirement and operating the schools.

Unified districts do not hold annual meetings, but they have school boards of 5, 7 or 9 members with powers similar to those of the annual meeting. These boards choose their own officers. The unified school board's key responsibility is the approval of an annual budget for operating the district schools. Its other major function is the selection of the superintendent, the chief operating officer of the district. Superintendents once were chosen from among the district's own teachers, but they increasingly are selected from a broader, highly educated pool of applicants, sometimes after a national search. The school superintendent is the counterpart of a city or village manager who brings specialized, professional knowledge to the position.

The Milwaukee Public Schools district is established separately in Chapter 119 of the Wisconsin Statutes as a "first class city school system".

Working in Schools

Education is a major enterprise in terms of the number of people it employs, as well as the students it serves. Schools are staffed by a variety of professionals, including teachers, social workers, physical or occupational therapists, guidance counselors, neighborhood liaison staff, librarians, curriculum specialists, reading specialists and nurses. School districts reported 90,432 full-time employees in 1992, which accounted for 55.5% of all the full-time employees of local government. Almost 60% of local government salaries went to school district employees.

The classroom teacher remains the key component of K-12 education, and the responsibility for assuring that teachers are effective is shared by the state and the local school district. The local school board can select its own staff, but state law permits it to hire only licensed teachers. The state establishes minimum standards for licensing of teachers. They must, for example, graduate from a four-year program that is approved by the state superintendent. In addition, as classroom teachers, they must continue their education in order to retain their teaching licenses. These standards, however, are only minimum standards. It is up to the local school board to establish job requirements for the district and to ensure that the person hired is the best one for the job.

Classroom teachers make up the major component (88%) of school personnel, while another 4% are principals and the remainder are nonsupervisory administrators or program staff. Elementary schools employ 64% of Wisconsin's public school teachers, and 78% of them are women. In the case of middle schools and junior and senior high schools, 54% of the teachers are women.

Salaries for teachers have increased significantly in the past 25 years, in large part due to the growing power and influence of teacher unions. According to estimates by the National Education Association, the average Wisconsin teacher's salary was \$38,571 in 1995-96, which ranked Wisconsin 14th highest in the nation that year. The average salary for secondary teachers was somewhat higher than that for elementary teachers: \$39,424 compared to \$38,043. Principals, superintendents and other administrators tend to earn higher salaries, due in part to greater responsibilities, advanced degree requirements and seniority.

In earlier times, the terms of teachers' contracts were individually negotiated. Now most contracts are determined through collective bargaining between teacher unions and school boards. As a result, there may be less salary variation among Wisconsin teachers than previously, but the pay in larger urban districts is still somewhat higher. A variety of fringe benefits, including retirement plans, health insurance and payments for meeting additional education requirements, can raise total compensation as much as 15% above the stated salary levels.

Among unionized employes, classroom teachers are one of the most highly organized groups. Over time, various factors have contributed to this development. Prior low salary levels were only one such factor. Teachers have expressed increasing dissatisfaction as layers of administration were interposed between the school board and the classroom (particularly in large systems). In the process, they claim, the building principal has lost a good deal of autonomy and can no longer respond effectively to grievances. As a result, a variety of working conditions, which were previously settled on a personal basis, have become part of teachers' contract bargaining: number of working days; class size; tasks assigned to particular teachers; inservice training opportunities; and grievance, seniority and layoff provisions.

K-12 contract negotiations have drawn the attention of the state legislature in recent years, particularly because of the impact that salary and benefit settlements have on school costs and ultimately the property tax levies. In Chapter 178, Laws of 1977, the legislature had authorized mediation and binding arbitration procedures for teacher contract negotiations. If differences could not be settled through mediation, the final offers from the district and the teachers union went to an arbitrator or arbitration panel who had to pick one offer or the other without change. Opponents of "med-arb", as it was called, disputed its effectiveness in holding contracts to reasonable cost increases. In 1993 Wisconsin Act 16 the legislature provided that, effective July 1, 1993, school boards would not have to submit economic issues to binding arbitration if they made a "qualified economic offer" to the teachers' bargaining unit. A qualified offer was defined by law as one that maintained existing fringe benefits but limited total additional cost for fringe benefits and compensation adjustments to an amount not to exceed 3.8% of existing annual costs.

Growing Schools, Growing Problems

Public school enrollments grew steadily for most of Wisconsin's history, but they mushroomed after World War II, when "baby boomers" began to attend school. K-12 enrollment peaked in 1971-72 at 999,921 students and then fell to 767,542 in 1984-85. By 1995-96, there were 870,175 students enrolled in Wisconsin's public elementary and secondary schools. (According to estimates, another 150,000 were enrolled in private schools or private instruction that year.) The average per-pupil cost for public instruction and support services was \$7,073, based on total expenditures statewide of \$6.2 billion. In that same year, the average district enrollment was 1,992, but half of the districts (49.5%) had fewer than 1,000 students. The Milwaukee Public Schools district with 99,112 students was the largest district; the smallest was Linn J4, a K-8 school district in Lake Geneva with only 64 pupils.

Schools, whether large or small, urban or rural, face many new challenges. Some of these relate to problems in everyday society. Violence in schools, even at the elementary level, has gained greater attention, and some districts now have explicit rules regarding weapons on school property. Poverty can be found in rural and urban districts alike. Even affluent school districts are finding they must serve children whose parents are homeless and some, like the Madison Metropolitan District, have established separate programs for those children.

Still other challenges relate to the nature of the student body. For example, migration to Wisconsin's cities by African Americans, Hispanics and various Asian groups has tested traditional methods of instruction that were developed for predominantly white, English-speaking students of European descent.

Reaching All Children: Disabled or Disadvantaged. Today public schools educate many children who years ago would not have been able to attend class. Children with exceptional educational needs, including physical disabilities, mental impairment, hearing or vision loss, emotional or learning disabilities or other special circumstances, are eligible for special services. Wisconsin has made a commitment to offer these services, although they are costly, personnel-intensive and require specially trained faculty.

Shortly after it became a state, Wisconsin opened its residential schools for blind children at Janesville in 1850 and for deaf children at Delavan in 1952. The 1973 Legislature required school districts to develop local programs to serve students with disabilities, if possible. Both federal and state financial aid is provided for these services. The public schools must identify all children with special needs in their districts and develop programs for them, even if they are enrolled in private schools. A multidisciplinary team evaluates each child and, in consultation with parents, recommends suitable programs. The goal is to place children in "least restrictive" learning settings.

Teaching educationally deprived children presents another challenge for today's schools. These are the students who lack a sufficient foundation in their homes and daily lives to stay on the academic track. The federal government, through Title I of the Elementary and Secondary Education Act, provides funds to assist districts with large numbers of children from low-income families, since these children often have more educational and social problems. The federal funds must be used to supplement, not replace, local funding for reading, mathematics and language arts instruction.

Connecting School and Community. One challenge for all school districts, whether large or small, urban or rural, is how to connect the school with the community. In earlier times, schools were often the community meeting places. Today, residents, and even parents, may never see the inside of the school building, despite the fact that research shows parent involvement to be a critical aspect of student achievement. Another problem is that taxpayers who never use a school facility or attend a school program are less likely to support the financial requests of the district. Districts can connect with their communities in a variety of ways. For example, some develop recreational programs that use school facilities; others promote citizen advisory groups which may include nonparents.

Preparing Students for Work. High schools traditionally have readied students for their roles as citizens through preparation for postsecondary employment and postsecondary education. There has been greater emphasis on vocational education within high schools in the past 10 years, as employers and educators have recognized the growing need for more highly skilled graduates. Beginning in 1987-88, school districts were required to offer an education-for-employment program, including applied basic skills instruction, school-supervised work experience, instruction in economics, and training in skills and attitudes necessary for employment. 1991 Wisconsin Act 39 created most of the current statewide school-to-work programs. The act requires the Department of Public Instruction, the Wisconsin Technical College System (WTCS) and the Department of Workforce Development to cooperate in developing a youth apprenticeship program. With WTCS assistance, local districts must establish tech-prep programs that allow high school students to earn high school credit for certain courses completed at postsecondary institutions and also permit them to gain advanced standing for associate degrees.

1993 Wisconsin Act 339 required that by 1997-98 school districts must incorporate a variety of techniques into their education-for-employment programs: applied curricula, guidance and counseling services, technical and college preparation, youth apprenticeship or other job training and work experience, and instruction in employment skills.

Part of the school-to-work program emphasizes career development. It has funded career centers in schools and established a career development site on the Internet that can be used by both high school students and persons already out of high school. Another part of the program focuses on work experience for youth, an area where Wisconsin is considered to be the nation's leader. Youth apprenticeship partnerships have been established with several industries. Simply put, these are work-based training programs. The first partnerships were offered in financial services and printing. Apprenticeships in health services, insurance, tourism, and aspects of manufacturing are among the newer programs. The number of students who are participating in youth apprenticeship programs has grown rapidly, from only 17 in 1993 to over 700 in 1996. The program hopes to offer 18 different youth apprenticeships in 13 industry areas in the future.

In addition, funds have been provided to one school district, five technical college districts and one CESA to conduct model projects in agriculture, business, family and consumer education, marketing, health occupations, technology education and protective services. These projects will broaden high school students' career choices by demonstrating the alternatives to traditional 4-year postsecondary programs.

Technical colleges and state universities also participate in these school-to-work initiatives by providing teacher training, supporting curriculum revision, and offering certificates of occupational proficiency or advanced standing in degree programs.

Not all school-to-work programs grow out of state-directed efforts. The Blue Hills Manufacturing Partnership at Weyerhaeuser High School is a solar-powered lumber drying entrepreneurial venture that is managed and run by the students. Unique to Wisconsin, and perhaps one of only two such student-run operations in the entire nation, Blue Hills Manufacturing allows students to have a school-based work experience. This limited liability company, which is an integral component of the school, provides hands-on experience for a variety of students. Technology education students build the kilns and produced a video about the operation. Economics students use the partnership in their Junior Achievement projects. Math students use the plant to solve problems, and English students write resumes, cover letters and other materials to support the partnership.

Year-Round Education. Almost all schools in Wisconsin, and the United States generally, operate nine months a year, based on the traditional agricultural model when children were needed on the family farm during the growing season. Some states have begun to look at year-round schools, in part to maximize the use of school facilities and in part to increase the learning of students.

In October 1993, Racine Unified School District became the first in Wisconsin to approve a plan for a voluntary year-round education program for elementary and middle school children. Racine students, who are enrolled in selected schools, attend classes for 60 days (approximately three months), then take a vacation of 20 school-days (approximately one month). This sequence is repeated three times a year. The program was started primarily to save money. With a growing student population and aging buildings, the district faced the challenge of too many students and too little space. By using existing buildings throughout the year, the district can serve 33% more students with the same number of classrooms and the same class size. Other districts are looking at year-round school, because they realize that such an approach lends itself to more efficient use of space and it offers continuous learning throughout the year, thereby avoiding the learning loss that occurs over the extended summer break.

Planning for the 21st Century. The Commission on Schools for the 21st Century, also known as the Fish Commission for its chairperson Ody Fish, was appointed by Governor Thompson to review the status of public education and recommend goals for Wisconsin's schools. The commission's 1990 report, *A New Design for Education in Wisconsin: Schools Capable of Continuous Improvement*, identified seven goals for education: measurement of school performance; preparation of young children for school, including kindergarten for four-year-olds and full-day kindergarten for five-year-olds; parental involvement through school choice, school councils and parent education; community partnerships between schools and business, industry and gov-

ernment; professional development and training for teachers; sufficient technology in schools and classrooms; and fair and adequate school financing.

Although the problems in education seemed daunting, many of the recommendations of the commission have been implemented. School performance, for example, is measured annually. Since 1991-92, individual schools and school districts have been graded on items such as staffing, attendance, dropout rates, graduation requirements and statewide test scores. The test results currently used include standardized reading and math tests for elementary students and 10th graders, the ACT college entrance exams, and the ACT advanced placement tests for high school juniors and seniors. In 1995, Wisconsin students in the 8th and 11th grades scored fourth highest in the country on language and math exams. In 1996, Wisconsin high school students who took the ACT college entrance exams tied with Minnesota for first place nationally.

Wisconsin's schools generally are above-average, but some districts are facing severe challenges. Although statewide almost 90% of Wisconsin's students graduate from high school, in one district almost 40% of the high school students fail to graduate. There is room for improvement in all districts when it comes to attendance. Absences, excused or unexcused, are a concern because they represent lost educational opportunities. Habitual truancy is a particular issue in some districts; urban districts may have a truancy rate of more than 15%, while other schools in the state have a rate of less than 5%.

Technological improvements have developed rapidly since 1990. Schools in the northern tier of the state, for example, have been wired with fiber optics and can receive distance education programs from other sites. Students in small or remote schools now have access to instruction in subjects not previously available. Teachers and administrators also can participate electronically in professional development classes or statewide meetings. It is hoped that someday all of Wisconsin's schools will have this capability.

In addition, school districts are making significant efforts to put as many computers as possible in the schools. Recognizing that most workers in the next century will need to be computer-literate, some school boards have foregone building improvements or funding extracurricular programs in order to provide computers. Students use the computers to complete projects, develop multimedia presentations and, more recently, access databases on the Internet. In some cases, however, state revenue limits have curtailed computerization. More fortunate or enterprising districts have found private-sector partners who purchase computers for the schools or donate used computers, printers and other electronic equipment.

After many years of discussion, school financing was substantially changed by 1995 Wisconsin Act 27, as a result of the Fish Commission report and pressure by property owners. The demand to control, or lower, property taxes led the legislature to make a commitment that, beginning in 1996-97, it would provide more than \$4 billion to cover two-thirds of statewide K-12 school operating costs (an increase from the 1995-96 support level of \$2.7 billion which covered 44% of costs). The proportion for a particular district will vary from 87.3% to 19.6%, depending on the district's shared costs and equalized value. For the first time in Wisconsin's history, school finance has become primarily a state obligation. The importance of state financing is not only in its effect on local property taxes. It also means that the state can play a larger, more proactive role in local education in terms of school standards and expenditures.

Alternatives to Traditional Public Schools

Private Schools and Home Instruction. State law does make exceptions for several types of instruction outside of the regular local public schools that can fulfill the compulsory school attendance requirements. Private schools, which are established by both nonprofit and for-profit groups, have long played a major role in educating Wisconsin's children. In the 1994-95 school year, 148,002 students, or 14.6% of the state's elementary and secondary pupils, were enrolled in private schools, most of which were affiliated with religious organizations. (Three decades ago, private school enrollments made up almost 25% of the K-12 total.) What sets most private schools apart is that religious training can be incorporated into their daily curriculum, whereas it is prohibited in Wisconsin's public schools (Article X, Section 3, Wisconsin Constitution).

Some nonsectarian private schools have been established to provide more rigorous or specialized education or to allow for smaller classes and more individualized instruction.

Another exception to compulsory public school attendance is the provision in state law for home-based instruction, sometimes referred to as “home schooling”, which permits individual families to teach their own children.

Charter Schools. Charter schools are publicly sponsored schools that have a great deal of autonomy and are exempt from many of the rules and regulations traditionally imposed by state law. Wisconsin was among the first eight states in the nation that created charter school legislation between 1991 and 1993 (1993 Wisconsin Act 16). Now half of the states have such provisions. As of January 1997, there were 11 charter schools operating in nine Wisconsin school districts. Most serve at-risk students, though several focus on technology, the arts or foreign languages.

In Wisconsin, local school boards are responsible for authorizing the establishment of charter schools. The board may create the school on its own initiative or in response to a petition submitted by district residents. Although charter schools operate under fewer regulations, state law does require that they be public, free and nonsectarian. They must abide by the health, safety and nondiscrimination laws applicable to all public schools and must have a nonselective admissions policy. Except for charter schools in the Milwaukee Public Schools district, faculty in the schools are employees of the school board, and they must be licensed by the DPI or have a DPI permit to teach in charter schools.

The objective of charter schools is to create flexibility and permit innovation in the classroom. These programs may give students new choices, encourage parental involvement and offer challenges to traditional schools. Opponents express concern, however, that the charter schools will create discrimination by ability or race and weaken the regular schools. They question accountability and object that the rights and benefits of faculty and staff will not be protected in these experimental schools.

Parental Choice. Perhaps the most notable attempt to change the delivery of school services was the Milwaukee Parental Choice Program, enacted in 1989 Wisconsin Act 336. Also known as “school choice”, the program, which allows Milwaukee low-income parents to send their children to private schools at public expense, began operations in the fall of 1990. Parental Choice, the first private school choice program in the nation, has served over 2,000 children in the 6 years since its inception. Currently, only nonreligious schools are included in the program. 1995 Wisconsin Act 27 attempted to broaden the program to include sectarian schools in Milwaukee, but that provision has been held in abeyance until a court challenge as to its constitutionality is settled.

Technical Colleges

Like the elementary and secondary schools, Wisconsin’s technical colleges are considered local education agencies because they are funded in large part by local property taxes and their boards are appointed from residents of the service area by committees made up of the district’s county board chairpersons (13 districts) or school board presidents (3 districts). They, too, receive state and federal funding and must conform to standards set by those governments.

In 1911, Wisconsin was the first state to establish a system of state support for local vocational education. The Wisconsin Technical College System (WTCS), which was renamed in 1994, is the product of that early commitment. The state is divided into 16 districts, formerly known as Vocational, Technical and Adult Education (VTAE) districts. The main purpose of the technical colleges is to prepare students for a wide variety of technical, paraprofessional, skilled or semi-skilled occupations. At the state level, the Wisconsin Technical College System Board and its staff of almost 100 employees approves district programs and monitors quality.

The 1995-96 WTCS postsecondary and continuing education enrollments totaled 431,405 students. Because many technical college students are enrolled for only one or two courses, another means of comparison is full-time equivalent (FTE) enrollment based on a load of 30 credits per year. The 1995-96 FTE total enrollment figure was 56,987 for the WTCS statewide. About

8% of these were enrolled in college parallel programs; another 55% were studying for their two-year associate degrees; and approximately 28% were in one-year occupational certification programs. In addition to these three types of postsecondary enrollments, almost 10% (approximately 6,000 FTE students statewide) attended continuing education programs that cover wide-ranging subjects, such as woodworking, financial planning, history and literature.

College transfer credit courses are offered at only three of the technical colleges: Madison, Milwaukee and Nicolet. The college transfer enrollments have nearly doubled from 7,276 in 1985-86 to 16,937 in 1995-96. Part of this growth may be due to the educational demands of today's job market. Increased tuition and more restrictive admissions standards at the University of Wisconsin campuses may also be responsible.

District level revenues for the technical colleges totaled \$700.4 million statewide in 1995-96. The funding sources included: property taxes, \$331.3 million (47.3%); state aid, \$123.5 million (17.6%); tuition and fees, \$86.5 million (12.4%); federal aid, \$58.4 million (8.3%); and miscellaneous/self financing, \$100.7 million (14.4%).

Concern about the effectiveness of secondary education in preparing graduates for the workplace has led to increased cooperation between the technical colleges and local school districts in order to provide better occupational training to high school students. Beginning in 1993, WTCS district boards were required to establish technical preparation (tech-prep) programs in each public high school to offer students advanced standing in the technical college's associate degree program upon their graduation from high school. In addition, 11th and 12th graders are offered the option of concurrent enrollment in classes at technical colleges or at university and college campuses with the school district obligated to pay the students' fees and tuition if the course is taken for secondary credit and if the high school does not offer a comparable course.

6. PROTECTING THE PUBLIC

Of all local government functions, perhaps the most widely recognized are police, fire and emergency rescue services. These professions capture the imagination of children, whose earliest field trips may be to the fire station or who hear police officers speak to their school or youth groups. Rarely a week goes by without a citizen seeing a police or sheriff's vehicle, a fire engine or an ambulance.

Community policing and firefighting make up a major portion of local budgets. Together they accounted for \$1.5 billion (over 16%) of the \$9.2 billion spent by local government in 1995. In fact, policing was the single largest operating cost in cities and villages (24.9%), and it is growing at a faster rate than any other municipal expenditure. Fire protection was second highest at 14.3%.

Today, the objective of public safety is – as it has been since territorial days – the protection of life and property from loss or harm, but public safety operations have changed dramatically in the past 30 years. Some of these transformations are the result of population changes, including increasing urban population, more widespread use of illegal drugs, and changes in legal and social structures. Other changes have resulted from technological innovations in transportation, communications and computer applications. Today's police officers and firefighters must possess sophisticated skills and training as they face more complex challenges.

Policing

Municipal police departments and county sheriff departments provide a wide variety of services that focus on law enforcement, crime prevention and traffic control. In a typical day, an officer must be prepared to give directions and information, intervene in domestic arguments, work with social service agencies to protect children, render emergency or rescue services, deal with stray animals or animal complaints, control traffic and crowds, manage the homeless or street people, and provide crime or safety education programs. The service that officers give is key to community support of the department.

Almost 86% of all sworn officers in Wisconsin serve municipalities or counties. The others are employed by the state in positions such as campus police, State Patrol officers or conservation

wardens. (A sworn officer has arrest powers and must meet all state and local standards, such as training, physical conditioning and background checks.) The size of any particular police or sheriff's department reflects the population being served. Small municipalities or sparsely-populated counties have few employees, and the police chief or sheriff may take on many of the responsibilities of a patrol officer or deputy. In larger jurisdictions, the departments are more highly structured, and the sheriff or police chief serves as chief administrator.

Police and sheriff's departments support one another, and both are assisted by criminal justice services provided by the state. The Wisconsin Department of Justice aids local police in their criminal investigations and administers training standards for all sworn police officers. The State Patrol, a unit within the Wisconsin Department of Transportation, assists local police, as do a variety of other state agencies.

Municipal Police Services. Statutory requirements for police departments vary by type of municipality. All cities must have a police chief, but there is no statutory mandate that they provide police protection services. State law requires villages of 5,000 population or more to "provide police protection services" through creation of a police department, by contracting with another municipality to offer the service, or by creating a joint department with a neighboring municipality. Towns are authorized to create their own police departments, join with another municipality for protection or contract for police services.

In fact, a September 1996 study by the Wisconsin Taxpayers Alliance found that most cities and villages over 2,000 population have their own police departments. Only 14 of the 205 municipalities between 2,000 and 5,000 do not, and 12 of those either participate in a joint department, sharing resources and expenses, or they contract with the county for service.

Not surprisingly, the largest police department is that of the City of Milwaukee, with 2,131 sworn officers in 1995. Next largest are Madison (339), Racine (200) and Green Bay (173). On the other hand, several small police departments have only one officer. Milwaukee County has the most sheriff's deputies (614) and Pepin County has the fewest (10).

Police and Fire Commissions. All cities of 4,000 population and over and those villages with populations of 5,500 and over that create their own police and fire departments are required to have police and fire commissions. Towns, as well as the smaller cities and villages, are permitted, but not required, to create such commissions. Villages and towns may organize separate commissions for fire or police, but a city commission must be a combined police and fire commission.

These citizen commissions oversee the activities of paid professionals. They serve, for the most part, as a personnel agency: appointing, evaluating, and suspending or terminating the fire or police chief; certifying people who are eligible for appointment as police or fire officers; conducting hearings on charges brought against the chief and other officers; hearing appeals on discipline cases; and handling other personnel-related matters.

Police and fire commissions were first established to protect public safety departments from the political process. (In other states, appointment as police and fire officers may depend on family relationships or political parties.) As the circuit court in Marinette County noted in 1994:

Police and Fire Commission laws . . . were enacted for the purpose of taking the administration of police departments out of city politics, in order that the test of fitness for the position of policeman might be ability to serve the city, rather than ability to advance the political interests of the administration in power. *Ravet v. City of Marinette*.

Attorney General James Doyle in a 1993 opinion concluded that:

It follows that the mayor, whatever the scope of his or her executive powers, may not lawfully order the police chief to appoint, or not to appoint, a particular police officer in the city with a police and fire commission. To conclude otherwise would defeat the purpose of the Police and Fire Commission law. (81 OAG 1, 5)

Thus, police and fire departments are somewhat independent of the authority of the city mayor and council or the village board. In personnel matters the police and fire chiefs are responsible

to the commission, rather than to the municipal personnel department, a civil service commission, or the local council or board.

The police and fire commission is composed of five citizen members appointed by the mayor, the village president or the town board chairperson, but no more than three may be members of the same political party. Originally, the commissions were intended to serve as a buffer between the departments and community citizens, but more recently they have become more active in reviewing disciplinary actions of the chief, hearing citizen complaints and overseeing employment practices to assure a more diverse and better qualified workforce.

Counties do not have police commissions. Because the sheriff is an elected official, the sheriff's department has a built-in autonomy from the county board. A public safety committee of the county board may review the department's activities and assist it in developing a budget, but the committee lacks the organizing and supervisory powers granted to a police commission.

Sheriff's Departments. The office of sheriff was established in Wisconsin's territorial days and continued in the 1848 state constitution. Every Wisconsin county has a sheriff's department, headed by a sheriff who is elected on a partisan basis every two years. The sheriff must be a state resident and a U.S. citizen but is not required to have law enforcement training. In practice, however, most Wisconsin sheriffs do have a background in law enforcement. The sheriff is assisted by a chief deputy or an undersheriff, other deputies and civilian personnel. The number of employees in the department and its operating budget are determined by the county board, and this gives the board some control over the sheriff's office.

Sheriff's departments legally are responsible for providing law enforcement throughout their counties. In practice, they provide direct services primarily to those parts of the county not served by municipal police departments – small cities, villages and towns. They also offer support services to municipal police departments. A municipality may contract with a sheriff's department to provide some or all law enforcement services within their communities. Fifty-nine sheriff's departments do routine dispatching, at least part of the time, for municipalities, especially in the evening and on weekends. They also may provide deputies on set schedules to municipalities. Most counties also engage in collaborative law enforcement efforts. For example, all of Wisconsin's counties have some kind of mutual assistance agreement with adjacent counties, including those across state boundaries.

In some cases, sheriff's departments receive state aid to provide specialized policing services, such as snowmobile law enforcement and water safety patrol. The sheriff's department is responsible for operation of the county jail and for providing assistance to the circuit court, including the service of warrants, processes, writs and orders. These services are financed in part by the state.

Police Officers and Their Duties. The most visible duty of the police, and the one which may take up two-thirds of police time, is patrolling streets, roads and highways, including making traffic stops for unsafe or illegal driving and investigating traffic accidents. The police also come in contact with the community as they work to settle disputes between family members or neighbors. Noise complaints, backyard disputes or barking dogs may force police officers to use their conflict resolution skills. In addition, in the larger cities the police department, which operates 24 hours a day, may serve as the clearinghouse for nonpolice matters, such as complaints about unsafe street or driving conditions, which it then passes on to the appropriate department.

Police officers also investigate crimes and violations of the law and make arrests of suspects. These situations generally are considered the "dangerous" part of police work, as officers come in contact with people who have abused alcohol or drugs, threatened other people or committed crimes. In fact, every situation a police officer confronts may be dangerous. Stopping a vehicle for a traffic violation may mean facing an angry motorist. Entering a home in responding to a domestic violence complaint may mean managing a dangerous person. Police officers are trained to consider every situation, no matter how routine, as one which may require all of their skills in conflict management, dispute resolution and behavior control.

Police officers always have had to act with a great deal of discretion. They exercise the police power of government, whether doing their job independently or as part of a small team. It is not possible for command officers to supervise every action of every street officer. Police departments increasingly expect their officers to be street-level leaders.

Street-level leadership means that individual officers have a choice over whether and how to act. They exercise discretion when they decide whether to stop a particular vehicle or what level of force to use in arresting a suspect. They use discretion when mediating disputes, issuing friendly warnings or providing information. Officers must balance competing pressures, goals and values, as they apply legal and social standards to their choices. They must balance growing demand for law and order with the need for community support of police actions. In some communities, neighborhood officers are becoming more common. These officers are assigned to work with a particular community, providing a wide variety of services. They become community leaders, working to encourage collaboration and partnership, prevent conflict, increase surveillance and build the capacity of the community or neighborhood to police and manage itself.

Staffing Police Services. One means of comparing police staffing levels is by number of officers per 10,000 residents. The Wisconsin Taxpayers Alliance 1996 study, which surveyed cities and villages over 2,000 population, reported the statewide ratio in Wisconsin was 21.4 full-time police officers for every 10,000 residents served in 1995. (If Milwaukee is excluded, the ratio falls to 18.4 officers per 10,000.) Across the state, the figures ranged from 61.0 per 10,000 in Wisconsin Dells to 8.2 for the Village of Jackson. In reviewing the number of officers employed by a municipality, it must be remembered that it takes 4.5 to 5 individuals to fill one officer position for 24 hours a day throughout the year in order to allow for vacations, sick leave and off-duty time.

AVERAGE POLICE STAFFING AND COSTS FOR WISCONSIN MUNICIPALITIES – 1995

Population Group	Municipalities in Group	Officers Per 10,000 Population	Per Capita Operating Expenditures
30,000+	21	23.0	\$179.55
15,001-30,000	21	17.7	134.78
10,001-15,000	22	19.4	144.46
7,501-10,000	20	20.4	143.70
5,001-7,500	27	19.8	134.70
4,001-5,000	20	20.4	143.02
3,001-4,000	22	17.4	115.37
2,501-3,000	18	20.1	111.50
2,000-2,500	20	21.8	122.18

Source: Wisconsin Taxpayers Alliance, *The Wisconsin Taxpayer*, September 1996.

Staffing variations are due, in part, to local circumstances and preferences, such as differing community crime factors and whether a council or board is willing to pay for additional protection. Generally, more urban communities require more police officers, as do communities with a great influx of vacationers, such as Wisconsin Dells or Lake Geneva. Some communities choose to hire civilians, rather than sworn police officers, to perform certain services, including parking control, school liaison or community education. Civilians can also serve in dispatch centers, receiving calls for police assistance and dispatching patrol officers. Some provide support in education and public information programs. Others carry out a variety of police-related functions that do not require a sworn officer.

Personnel costs account for approximately \$6 of every \$7 spent in local police operating expenditures, and these costs have grown rapidly in recent years. Smaller communities in particular have seen costs escalate. Communities of 4,000 to 5,000 people, for example, had a 48% increase in police costs from 1990 to 1995. Larger communities over 30,000 in population had a 28.8% increase. The high per-officer cost, plus the increased demand for police services, means that policing is taking a larger and larger portion of municipal and county budgets.

Training Wisconsin's Police Officers. Because of their independence and discretion and because officers have considerable authority and power, the selection and training of new recruits and continued training for experienced officers is extremely important. Applicants for police positions in most communities must pass a series of tests, including reading comprehension, physical agility, oral interviews, background checks and personality assessments. Applicants who pass these tests must then successfully complete state-required training. State law requires all newly recruited law officers to have 60 college credits plus a minimum of 400 hours of basic police training.

Required universal training for local police is relatively recent. Larger police departments traditionally established their own training programs for new officers, but others relied on loosely coordinated arrangements with technical colleges, the University of Wisconsin, and professional groups. In 1970, a statewide program of recruit training was developed on a voluntary basis. By 1974, all permanent police officers (with certain exemptions) were required to complete a state-certified training program. These programs generally are offered by the technical colleges and must be accredited by the state Law Enforcement Standards Board, which determines the state's police training standards. Larger police departments can offer the classes through their own academies. Training covers legal issues, accident investigation, report writing, firearms operation, emergency vehicle operation, crisis intervention, defensive tactics, first aid and other topics deemed necessary. If sheriff's deputies are assigned to duty in the county jail, they are required by state law to take an additional 120 hours of training. (Civilian personnel assigned to jails must take the same training.)

After they are hired, recruits participate in further probationary training offered by their own department. The length and content of that training depends on the size of the department and whether it serves a primarily rural or urban population. Particularized training for the recruits may include instruction in the data management system used by the department or the basics of a language used by a local immigrant group. New recruits also participate in field training, where they serve under the direct supervision of a senior officer.

Since 1991, all persons with authority to act as police officers have been required to complete 24 hours of in-service training annually. This may be technical training, such as appropriate use of new weapons or computers in law enforcement. It may be supervisory or management training that helps more senior officers to coach and lead younger officers. Or it may be policy training which assists law enforcement leaders to develop and implement programs and policies to both protect citizens and deter crime.

The Federal Government and Local Policing. Generally, policing is considered a local function, but the federal government circulates crime statistics and provides training opportunities for police agencies, including the training of senior officers at the FBI academy. In recent years, with the growth of the drug problem and the increase in urban and juvenile crime, the federal government has looked for new ways to support local law enforcement.

Congress recently enacted the Violent Crime Control and Law Enforcement Act of 1994 (P.L. 103-322). In addition to national law enforcement activities, the law provides \$20 to \$25 billion to local governments across the country for police, county jails and anticrime initiatives. Title I of the act authorizes funding to states and local governments for an additional 2,500 patrol officers. Most Wisconsin municipalities that have participated in the program have chosen to spend this money for officers assigned to community policing, and an estimated 500 new officers were hired across the state over the 3-year grant period. Title III authorizes funding for local crime prevention block grants, community schools, youth services and supervision grants, assistance for delinquent and at-risk youth, and local partnership programs that focus on job training, youth sports, drug education, literacy and family support. Like Title I's provisions for community policing, Title III recognizes that crime prevention is more than just policing streets in search of crimes in progress. Another part of the act targets funds for rural crime, evidence that crime is not only an urban issue.

Finding New Ways to Serve Citizens. The old image of a police officer in a squad car is changing. Police departments are experimenting with putting police on bikes, motorcycles or even horses to allow them to provide better services. Bike patrols, for example, allow police officers greater contact with the public. They are used in some cities to curtail the use of drugs and alcohol and to arrest dealers in the middle of a drug deal. Police have found that citizens are more likely to talk to an officer outside a car, thus increasing public understanding and communication with police. Police on motorcycles can patrol areas as large as those covered by police in cars, but they have greater maneuverability. Horses are used by a few departments, primarily for parades and public events, park patrol and crowd control. In addition to these mechanized patrols, foot patrols are also increasing.

Computers also have changed police operations. They allow even very small departments to access federal crime and fingerprint records, maintain records of arrests and police contacts in the community, plan schedules and patrol routes, manage the budget and do other tasks that make policing more effective. Computer-aided dispatch identifies where patrol vehicles are at any time, allowing dispatchers to direct the closest vehicle to a call. Computers in patrol vehicles permit individual officers to obtain information on vehicles, individuals or incidents, thereby giving them even more control and discretion in their work. Technological changes are happening so quickly that it is difficult to identify all of them and their impact on policing. Just recently, for example, wanted posters became available on the Internet, which will allow police departments to communicate more rapidly and, it is hoped, apprehend criminals more quickly.

Problem-Oriented Policing. New policing methods have redesigned the way officers patrol their communities and provide services. Traditionally, police work was incident-oriented. When an incident occurred, police responded. Professor Herman Goldstein, of the University of Wisconsin-Madison Law School, developed the concept of “problem-oriented policing”. Through this method, a department investigates and analyzes factors common to a group of incidents and then creates a set of responses for those problems. This approach is applied both to criminal investigations and to societal problems, such as noise or crowd problems, youth disturbances on public buses or public drunkenness. It seeks solutions that control the causes of the current problem, thus aiming to prevent similar incidents in the future. In problem-oriented policing, police departments work closely with public and nonprofit organizations in education and rehabilitation programs. It does not eliminate problems but seeks their early identification and control, much as blood-pressure monitoring seeks to control hypertension.

Community-Oriented Policing. Some police departments have adopted “community-oriented policing”, sometimes referred to as “community-based policing”. This approach changes the relationship between the officer and the citizens by focusing on close contact between police officers and members of the community with the goal of preventing crime, rather than simply reacting to it. Officers establish a relationship with the community, sometimes through a permanent walking beat, and they cooperate with public and nonprofit agencies in programs and services aimed at preventing crime. In turn, citizens become the “eyes and ears” of the police department by identifying criminals or potential criminal actions. Community-oriented policing does not transform police officers into social workers or citizens into police officers, but it aims to establish a closer relationship between the police and the community they serve.

Financial Problems. The financial pressures facing local governments have had an impact on police departments. Although federal funding for police officers has helped recently, many communities have held staffing levels constant or even decreased them while population grew. At the same time, the past two decades have seen increases in drug use, drug-related crimes, violent juvenile offenders, the use of weapons and generally more serious crime.

Reduced staffing means that citizens must wait longer for police to respond to nonemergency calls, and in some communities they may have to complete their own reports for less serious crimes or misdemeanors. Commanding officers, who should be supervising younger officers or new recruits or investigating crimes, must instead serve as patrol officers. Dispatch and 911 centers also feel the pressure, as they must assign and queue calls to a smaller number of officers.

Fire Services

Typically, we think of the fire department when we see firefighters at the scene of a fire or an emergency vehicle hurrying to the scene of an accident. However, fire departments do far more. Much of fire service work today involves preventing fires and educating the public about fire prevention and suppression.

Fire prevention was an early concern of Wisconsin settlers because the wood-frame homes in settled areas were susceptible to spreading fires. The tragic Peshtigo forest fire of October 1871 killed over one thousand people and burned across a half dozen counties. In terms of loss of life, it was far more devastating than the better-known Great Chicago Fire, which ironically occurred on the same day, and it became the stark example of how easily fire could destroy entire settlements. Milwaukee was one of the first cities in the nation to make fire prevention a part of a firefighter's responsibilities. Firefighters were assigned to building inspections in 1877, and an inspection bureau was established in 1915.

Statutory Requirements for Fire Protection. In Wisconsin, the separate municipal governments are responsible for providing fire protection within their jurisdictions. All cities must have a fire chief, but there is no statutory mandate that they provide fire protection services. Villages of 5,500 or more and all towns must provide fire protection service.

As mentioned in the previous section on police services, cities of 4,000 population and over must have a police and fire commission. The commission provides the same oversight to the fire department as it does to the police department by appointing the chief and supervising personnel activities and disciplinary actions.

Villages of 5,500 or more must provide fire protection by organizing a fire department, contracting with another municipality to offer the service, creating a joint department with a neighboring municipality or using a private fire company. Villages with their own departments must have a police and fire commission; those operating departments jointly with other municipalities must have a joint commission, sometimes referred to as a fire district. The joint provision of fire services is very common. According to figures from the Wisconsin Department of Industry, Labor and Human Relations (DILHR), the state had 1,849 municipalities in 1993 but only 872 state-certified, local fire departments. Many departments served more than one municipality. Fire departments in villages and small cities typically provide fire protection to surrounding towns.

In order to provide required fire protection, towns may establish their own fire departments or contract with other municipalities, persons or organizations for fire protection. A single town may receive fire services from several different providers; this happens in about 25% of the towns. Town government can fund fire protection through a special assessment, the general tax levy or by billing a property owner directly.

Types of Fire Departments and Staffing. Wisconsin statutes identify six principal types of fire departments, although only five of them currently operate in the state:

Full-time fire departments are staffed entirely by personnel who work full-time. Most of these departments also staff emergency medical or paramedic services, provide fire prevention programs, and conduct building inspection and equipment maintenance services. In 1993, according to DILHR, full-time fire departments existed in 39 municipalities, including all 18 of the cities with populations over 35,000.

Combination or part-paid fire departments have some full-time firefighters and some paid-on-call or volunteer members. The paid-on-call members are paid wages plus reimbursements, and the volunteers receive reimbursements for training expenses or per diem payment for the actual suppression of fires. The part-time members usually assist only in suppressing fires, while full-time firefighters are further involved in fire inspection, prevention and education, and maintenance of vehicles and equipment. Fifty-eight municipalities, most between 7,000 and 35,000 population, have this kind of department.

Volunteer fire departments have no full-time firefighters, but they may use paid-on-call firefighters, as well as volunteers. Volunteer departments sometimes employ a fire chief or fire inspector who is paid an annual salary or stipend. Because a volunteer may not be available when

needed, three volunteers need to be on the department roster in order to assure that at least one volunteer is available to respond to a fire. Auxiliary firefighters offer an alternative to full-time or volunteer staffing. These are part-time firefighters who are paid on a part-time basis. They may be employed full-time by another municipal department and leave those duties temporarily when required to fight a fire.

Chapter 213 fire departments are based on a contractual relationship between a municipality and a group of private individuals who have formed a fire department for the protection of property in rural areas. These private organizations handle their own budgets, expenses, wages and salaries, and general administration. They often were formed prior to the incorporation of the municipality and continue to provide services after incorporation. While Chapter 213 departments may depend on municipalities for some administrative services, they are not protected from liability as are other municipal fire departments. They also are covered by federal OSHA regulations, rather than Wisconsin's more liberal health and safety regulations, which were established for local fire departments by the Wisconsin Department of Commerce.

Chapter 181 nonstock nonprofit corporations are common in Wisconsin, especially in more rural areas served by fire districts. These departments are managed by a board of directors and operate more independently from their municipalities than do Chapter 213 departments.

Chapter 180 stock corporations are the fifth type of fire department. Their major difference from Chapter 181 organizations is that they may issue stock and disburse profits to stockholders. While private fire departments of this sort are popular in the southwestern part of the United States, there is no such department currently operating in Wisconsin.

Firefighter Training Requirements. The DILHR report estimated there were 23,400 firefighters in Wisconsin in 1993. Because of the variety of fire departments, there is no uniform set of training requirements for firefighters, except in the case of full-time, career service firefighters who must be certified. Municipalities may provide their own training program, but the smaller ones usually rely on the Wisconsin Technical College System to train and certify their personnel. Firefighter candidates must learn not only the science and mechanics of suppressing fires and using fire equipment but also the basics of building inspection and of responding to emergency and hazardous materials situations. In addition, firefighter training includes continuing education in which senior firefighters improve their skills or learn more advanced ones.

Cities and villages individually establish their own selection and training requirements by ordinance. In addition to determining the method of selection and responsibilities of the fire chief, the ordinance must establish the process by which firefighters are selected and terminated, how they will be paid and what training is required of them. The ordinance must also specify municipal responsibility for losses and claims resulting from the actions of firefighters.

The work schedule for full-time firefighters is unique among municipal employes. Because they typically work a 24-hour-on, 24-hour-off shift, putting in 48 to 56 hours a week, fire stations must provide housing accommodations for their personnel. To economize, some municipalities have tried to locate certain services, such as voter registration or bicycle licensing, at the fire stations, where firefighters can handle them while waiting for emergency calls.

With the improvement in both fire prevention and fire suppression, full-time firefighters spend less time actually fighting fires and more time in fire inspection and education, training, and equipment maintenance. Municipalities establish commercial and residential building codes to prevent fires or limit their spread, and the fire department is responsible for assuring that those codes are obeyed.

Firefighting Equipment. Firefighting has become more sophisticated and more expensive in recent years. Specialized equipment includes alarms, communications (911 or dispatch services), fire and emergency vehicles (pumpers, hook-and-ladder trucks, command vehicles, and ambulances or emergency medical service vehicles) and protective equipment worn by firefighters, such as self-contained breathing apparatus.

Fire trucks, which are generally custom-built by specialized companies, require 7 to 10 months to design and build at costs up to \$500,000 per vehicle. Smaller departments, which rely

on volunteers and have more limited staff, may need more expensive vehicles that can perform a number of functions. Finding the money in a smaller municipal budget to purchase such specialized equipment can be difficult.

The Cost of Fire Service. The cost of fire service varies among municipalities and according to the type of fire department serving the community. It also depends on the range of services that department offers: for example, whether it provides ambulance/emergency medical service or relies on a private provider. In a 1992 WTA study, Green Bay reported the highest fire service cost of \$143.33 per capita. For cities of greater than 30,000 population, the lowest per-capita cost was in Greenfield at \$57.86. Because salary and benefits for fire service employees make up the major portion of a fire department's budget, per capita costs generally are linked to the number of full-time employees. The average per-capita cost for departments with full-time staff in 1992 was \$99.01, while the cost for departments with part-time personnel was about one-third of that at \$36.02.

Emergency Services and Disaster Planning. Local governments traditionally are the first line of response in emergencies, even in the case of very large disasters, such as extensive flooding or tornado damage that can draw on state or federal government resources. Although various municipal employees, including public works employees or administrative staff, may be called to assist in an emergency, the police and fire department personnel are generally the "first responders", as the law describes those trained to provide emergency medical care to the sick, disabled or injured before the ambulance arrives. Increasingly, they must be trained to deal with a wide ranging variety of emergencies: fires and explosions; gas leaks or the potential danger from transported hazardous materials; paralyzing snowstorms, floods, tornadoes and other natural disasters; industrial accidents; civil disorders; and medical assistance to accident or disaster victims.

Many full-time fire departments in Wisconsin provide emergency medical services (EMS). In smaller communities without a fire department, these services may be provided by the police or sheriff's department or by private providers. An EMS program requires ambulances and specialized rescue equipment, plus extensive training for personnel. For example, advanced EMS personnel, also known as paramedics, often have 1,000 hours or more of training. Access to advanced emergency medical services increases the likelihood that victims of accidents or other trauma incidents will survive.

Another significant challenge for public safety officers is responding to hazardous materials accidents. The train derailments in Superior in 1994 and in Weyauwega in 1996 were headline stories, demonstrating the special performance requirements for hazardous materials ("hazmat") teams. On a day-to-day basis, hazmat teams respond to a variety of dangerous situations: the spilling of petroleum products on a freeway, the release of noxious gases in a university laboratory, the investigation of suspicious containers leaking an unknown substance and many others. These teams are responsible for regions of the state, rather than for individual local government units. Thus, they require the cooperation and support of the local governments served by the teams. The highly specialized training and equipment required by the teams are funded by fees collected and distributed by the state.

7. PROTECTING THE WELFARE AND HEALTH OF WISCONSIN'S CITIZENS

Local governments provide a variety of services that affect the well-being of their residents, particularly the more vulnerable members of society. In Wisconsin, these human service programs are organized primarily at the county level, and they covered more than 380,000 persons in 1995, including people who are elderly, physically handicapped, or mentally ill and children in need of protection or services. They also include health programs designed to protect the populace as a whole, as well as those who are unable to provide for their own care.

At \$1.1 billion statewide, the cost of human services accounted for 47.2% of all county expenditures in 1995, while cities spent 2.1% and villages and towns less than 1% on such services. In most cases, the counties are acting as administrative agents for federal and state programs that

are funded by those governments and controlled by state and federal law. The counties may contract with private agencies to administer the services, but state and federal requirements still govern the programs.

Administering County Human Services

Each county board of supervisors must provide for the delivery of human services by selecting one of the organizational structures permitted by law. A county may integrate its human services under a single *human services department*, headed by a county human services board and a county director of human services. This option is currently exercised by 40 counties.

The remaining 32 counties have separate *social service departments*. Counties may choose to create separate boards to oversee 1) social services, 2) mental health and substance abuse services (known by their statutory section number as 51.42 services) and 3) developmental disabilities services (51.437 services). Thirty counties combine their delivery of mental health and substance abuse programs with services for the developmentally disabled. Rock and Lincoln Counties each operate two boards, one for mental health and substance abuse and the other for the developmentally disabled.

Counties may also create multicounty departments to provide the services described, and there currently are four multicounty boards that serve 13 counties for mental health and developmental disabilities programs.

In Wisconsin's early history, many of today's human services were left to families and private charities. Those who were destitute or abandoned, especially the elderly, might be assigned to county farms or county poorhouses. Children who had nowhere else to go were sent to orphanages. In the late decades of the 19th century, Wisconsin developed public institutions to care for the mentally ill, to offer schooling for the blind and the deaf, and to provide homes for juvenile delinquents. In the 20th century Wisconsin proved to be a pioneer in programs that offered aid to children and services for the elderly outside of institutions. With the advent of the New Deal in the 1930s, federal, state and local governments combined to assume a larger role in providing service and income support to people in need of assistance.

Modern human services may be divided into three basic categories: *income assistance programs*, which pay cash benefits or distribute vouchers to the needy for housing and food; *social services*, which provide nonhealth services to those who are elderly or disabled, children, families, and those with mental disorders or disabilities; and *public health functions* that protect the population in general.

Income Assistance

In the 20th century, the major change in public assistance came with passage of the Social Security Act of 1935, a law initiated in part by a group of University of Wisconsin economists who advised the Roosevelt Administration. In addition to the better-known program that provided income assistance for elderly and disabled persons, the act created the forerunner of Aid to Families with Dependent Children (AFDC). Originally titled Aid to Dependent Children, the program was designed to keep a family together in cases where the income from its principal wage earner was lost through death, desertion or disability. The program was expanded considerably in the 1960s as part of the federal government's antipoverty campaign. Other antipoverty programs included the federal food stamp program and Medical Assistance (commonly called "Medicaid").

General Relief. Between January 1, 1983, and January 1, 1996, the state required counties to operate general relief programs to provide reasonable and necessary assistance through cash, checks, vouchers, commodities or services to indigent individuals in need of food, clothing, housing and medical care. Prior to 1983, counties or municipalities had been entirely responsible for organizing and funding their own general relief efforts, and with over 600 jurisdictions conducting these services, the program standards and eligibility requirements varied considerably.

In the period 1983-1996, the state provided partial reimbursement for general relief and mandated greater uniformity in the program's eligibility standards and minimum benefits. In cal-

endar year 1995, the last year of the general relief reimbursement program, the state reimbursed 41.2% of general relief costs through a combination of state tax dollars and federal Medical Assistance funding. Milwaukee County accounted for 77% of the \$28.0 million counties received that year.

1995 Wisconsin Act 27 repealed the partial reimbursement program and replaced it with an optional block grant program under which counties provide matching funds and require recipients of nonmedical benefits to participate in a work component. (Milwaukee County may use its grant money for medical care only; other counties can apply it to both medical and nonmedical services.) Forty-three counties were participating in the block grant program as of January 1997, with 39 providing both nonmedical benefits and nonemergency medical care. Eight other counties were providing some form of general relief without state assistance.

AFDC and W-2. Welfare reform became a controversial political issue in the late 1980s and early 1990s. Policymakers and the public came to believe that the welfare system was not working. While many AFDC recipients stayed on the rolls for less than a year, it appeared that an increasing number were completely dependent on welfare and that it was becoming an intergenerational problem. Of the open cases in November 1996 in Wisconsin, 35.6% of the households had received assistance for one year or less, but 17% had depended on the program for over five years. These figures do not indicate the average length of time households received assistance nor do they account for households that come and go from the assistance rolls. There was increasing concern, however, that AFDC was becoming a long-range support program, rather than a means of transition.

The number of AFDC cases in Wisconsin has been cut in half over the last decade. The caseload dropped from 96,900 cases in October 1986 to 47,088 in November 1996. Those 1996 cases covered a total of 134,412 recipients, 54% of whom were under age 11. This drop was due to a combination of factors, but the principal causes were changes in AFDC regulations and a strong economy.

Following a partial veto by Governor Tommy Thompson, the 1987 budget cut AFDC benefits by 5.9%, effective September 1, 1988, and froze them at a specific dollar amount. Because of inflation, the freeze meant the value of a monthly payment of \$517 to a family of three in 1987 had declined by 28% in 1994 (when its purchasing power dropped to an equivalent of \$396 in 1987 dollars).

After experimenting with a variety of pilot programs, the Wisconsin Legislature voted in its 1993 session to repeal the AFDC program completely by the end of the decade. In its next session it replaced AFDC with the Wisconsin Works (W-2) program in 1995 Wisconsin Act 289. That enactment is scheduled for full implementation by September 1, 1997.

A W-2 participant must be a custodial parent who is at least age 18 years of age. W-2 participants are expected to seek unsubsidized employment in order to be eligible for assistance. If unsuccessful, they will be required to work in W-2 jobs subsidized by government. Under the new program, the monthly cash benefit will depend on the type of placement and the number of hours worked, unlike the AFDC payment which was determined by family size. (Food stamps, however, will continue to be distributed on the basis of income and family size.) The W-2 program provides child care assistance, and some educational and transportation aid may be available. Wisconsin's program proposed to eliminate Medical Assistance for W-2 participants and replace it with a health coverage program in cases where W-2 families lacked employer-paid insurance, but the federal government refused to grant the waiver necessary to allow the change. A participant's benefits are limited to a lifetime total of 60 months, with extensions permitted in some cases.

At the state level, the W-2 program is administered by the Department of Workforce Development (DWD), rather than the Department of Health and Family Services, which previously handled AFDC. Initially, DWD must contract with the counties to administer W-2 if they meet specified caseload performance standards. Each contract will cover a period of at least two years from the date the program is implemented in the county and will contain performance-based in-

centives established by DWD. If a county has a JOBS agency, the county must offer a subcontract to it for administration of W-2 employment programs. If a county decides not to become a W-2 provider, its program will be contracted to private providers.

W-2 ends the entitlement aspect of AFDC assistance. Participants will no longer automatically receive cash payments because they fit into certain categories and meet prescribed income requirements. Human or social service department case workers will be known as “financial employment planners”, and they will assist participants in finding jobs. This significantly changes the case workers’ role in their serving clients.

After the initial contracts with the counties expire, the state is authorized to enter into contracts with any party wishing to become a W-2 agency within whatever geographic areas DWD determines. This feature could permit a major reorganization of income assistance administration after the turn of the century.

Federal Changes in Assistance Programs. Shortly after Wisconsin enacted W-2, the federal government completely revamped AFDC nationwide. The federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996 replaced the AFDC and JOBS program with a block grant program, called Temporary Assistance to Needy Families (TANF), that featured many of the elements contained in W-2, which has become the national pilot for welfare reform. In addition, the federal act added work requirements for food stamp recipients, made some changes in allowable deductions from income, and added sanctions that would reduce food stamp allotments for program violations and failure to comply with employment and training requirements.

Social Services

Most social services are provided by the counties. They vary from county to county and may cover a broad range of assistance. Counties offer home services, such as in-home care, home-delivered meals, and transportation to permit the elderly and disabled to remain in their own homes. Investigations and protective services are provided in child abuse and neglect cases. Juveniles who have been adjudicated delinquent benefit from an array of community services, including supervision, aftercare, counseling and restitution projects. Children in need of alternate care can receive short-term shelter care, foster care, group home placements, or placements in child caring institutions. Institutional and community-support services are available for the mentally ill, the alcohol or other drug abuse dependent, and the developmentally disabled. Some federal funding can be used for emergency housing assistance for low-income families.

Most of the funding for social services comes from the federally and state-funded “community aids” program, administered by the Wisconsin Department of Health and Family Services (DHFS). In fact, community aids constitute the largest source of state assistance to counties. In 1996, counties received \$327.8 million in community aids, with about one-third of that amount paid out of federal block grant funds and two-thirds coming from state general purpose revenues. (This amount exceeded 1996 state shared revenues, the next largest appropriation to the counties, by \$139 million.)

The major portion (94%) of community aids are paid to a county in the form of a “basic county allocation” that can be spent on any eligible service. The rest is divided into categorical aid allocations: substance abuse prevention and treatment (SAPT), the Alzheimer’s Family and Caregiver Support Program, the community mental health block grant, and the family support program. (The state categorical grants for child care will be consolidated under the W-2 program.)

With some exceptions, counties are required by statute to match 9.89% of state and federal community aids funding. Most counties provide funds in excess of the required match. In 1995, for example, all but four counties overmatched the state spending requirement.

Aside from funding received from state and federal aid and local taxes, counties sometimes charge fees for certain services. Charges for adult family home care, foster and group home care, detoxification, and child institutional care are mandatory, while fees for shelter care in domestic abuse emergencies, juvenile supervision, and crisis intervention counseling are optional. In

some cases, such as congregate or home delivered meals funded by the federal Older Americans Act, nonmedical day care services and child abuse and neglect services, state or federal law prohibits charges.

Not all social services are delivered or administered by the counties. Some, such as family planning, homeless shelters, and assistance for domestic abuse victims, are provided by private nonprofit agencies under contract with DHFS. Other programs are funded through private contributions and community fund-raising activities. In addition, some cities fund other programs through their own social service departments. For example, they may operate youth centers or senior day care centers, offer recreational programs, or provide employment or financial counseling.

Medical Assistance. DHFS administers the Medical Assistance program, which operates according to federal law and currently is financed by federal (59%) and state (41%) funding. The state makes payments directly to medical providers, but counties must determine who is eligible for MA and inform them of their rights. MA coverage is available only to low-income pregnant women; members of low-income families with dependent children; and the aged, blind, and disabled. The counties are responsible for recovery of incorrect payments, authorization of payments for certain mental health benefits, establishing a program of medical support liability, and health insurance reporting.

Community Options Program. Counties administer the Community Options Program (COP), which screens people at risk of entering a nursing home or state center for the developmentally disabled to see if their long-term care needs can be met through community-based services instead. In addition to these assessments, COP provides funding for certain services to low-income persons.

A county lead agency, designated by the county board, conducts client assessments, provides case management, and arranges for the COP services. As of January 1, 1996, more than 10,600 persons were receiving services from the state funded COP-R (regular COP) program and its sister program COP-W, which is funded by state funds and federal MA moneys. Because of limited funding, 8,834 more persons were on county lists awaiting COP services.

Child Support Payments. As the number of single-parent families has increased, the collection of child support payments has become an important social service. According to the 1990 U.S. Census, 12% of Wisconsin's children under age 18 and 16% of those under age 5 lived in households with income below the federal poverty level. In the case of households headed by female single parents, the number of children in poverty rose to 43% of those under age 18 and 62% of those under age 5. Child support enforcement is designed generally to provide adequate financial and medical support for children. It also helps to reduce public assistance spending for single-parent families.

Using federal and state funding, DWD contracts with Wisconsin counties to enforce child support at the local level. County responsibilities include determining paternity, establishing child support and medical support orders, enforcing those orders, and collecting and disbursing child support payments. Enforcement involves the cooperative efforts of corporation counsels, private attorneys, clerks of court, sheriff's offices and other officials.

The federal government reimburses up to two-thirds of the costs incurred by the state and counties in collecting child support payments, and it rewards those programs that operate in a cost-effective manner. State funding also offers incentives to county child support agencies that increase their efforts to establish paternity and collect support in both AFDC and non-AFDC cases. In the 1995 fiscal year, 21 counties actually generated federal and state reimbursements in excess of their enforcement expenditures, while 51 counties provided local funds to support their child support enforcement programs.

Youth Aids. Counties are financially responsible for juvenile delinquency services, except in cases involving certain juveniles adjudged as serious or violent offenders and juveniles under DHFS guardianship at the time of adjudication. Under the Community Youth and Family Aids program (commonly referred to as "youth aids"), each county is required to reimburse the state

for any juvenile who is under the jurisdiction of the court of the county and receives services from the Department of Corrections (DOC). Counties receive an annual allocation of state and federal funds to pay for services related to juvenile delinquency problems, including institutional placements, out-of-home placements and nonresidential community-based services. They may supplement these youth aids with funding from other sources, including community aids, county tax revenues and special grants.

Youth aids originated in the 1979 state budget. Prior to its creation, counties paid for community-based juvenile programs, but the state assumed the costs for juveniles sent to the state's secured institutions. The youth aids program changed the state's obligation. The state now allocates the money to the county, which must, in turn, decide whether to spend it for institutional commitments or less costly community services. In creating youth aids, the legislature expected to decrease the counties' incentive to use high-cost institutionalization for juveniles because the state no longer covered that cost directly.

Youth aids allocations totaled \$85.7 million in calendar year 1995. About 44.3% of the funding (\$38 million) was spent on placements in state-secured correctional facilities. The remaining \$47.7 was spent by the counties for supervision, alternate care in foster homes, group homes and child caring institutions, counseling, treatment, institution and community service, and family preservation programs.

Mental Health. Counties provide most of the services required by the mentally ill or mentally disabled. Since the 1960s, mental health advocates have opposed institutionalization of these persons, and the proportion of the mentally ill or developmentally disabled admitted to hospitals or state centers has declined. Many of these individuals now receive services within the community on an outpatient or short-term confinement bases. Others are placed in day care, halfway houses or group homes, and some are able to participate in sheltered employment.

Public Health

According to the DHFS Center for Health Statistics, county, city and villages paid approximately 60% of all local health expenditures in Wisconsin in 1995. Another 26% came from state and federal aids and grants, and most of the remainder was raised through fees for services. Local health departments perform a number of functions, including disease prevention and education, licensing and inspection of eating places, hotels, and motels; immunization and screening for diseases; laboratory services; and services to mothers and infants. In addition to these public health services, a number of counties offer direct health care. In 1995, there were 10 county-owned general medical and surgical hospitals and at least 50 county-owned home health agencies, many of which include visiting nurse services. Although municipalities have health departments, few operate hospitals or home health agencies.

Changing circumstances may force counties and municipalities to meet new service demands in the future. Medicare and Medical Assistance moved medical care of the poor from the public sector to private medical providers, but if funding were cut, local governments might have to resume part of the burden. Increased unemployment could mean more families without employer-financed health insurance. For some time, rural areas have experienced shortages of physicians and other health-care professionals. In these cases, the burden often falls on school nurses, public health nurses and EMT personnel. Government responsibility in these situations will have to be defined by the taxpayers and their representatives.

State Monitoring

In 1995 the counties served almost 380,000 clients in their human resources programs at a cost of \$1.1 billion. Because both the state and federal government subsidize a major portion of these services, they require local units to account for their spending through planning, annual contracts and uniform reporting. The information filed includes the number of clients served, services rendered and dollars spent. Often these reports are a prerequisite to further authorization of aids. Compiling required data has become a major task for local officials, but it does pro-

vide the necessary information for future planning, budgeting and program revisions at the state and federal level.

8. LOCAL GOVERNMENT'S ROLE IN ENVIRONMENTAL PROTECTION

The debates that have surfaced in the 1990s about land use, water and air quality, and solid waste disposal demonstrate that state-local cooperation is essential, but not easily achieved. Unlike the long-standing relationships in education or transportation, the links between state and local government are not as well established in environmental protection. In addition, the crucial role played by state and national regulators, as well as dependence on state and federal financial commitments, have become critical to local government.

Environmental concerns gained the attention of the Wisconsin Legislature in the late 1960s as the issues became too big for individual local governments to manage. The legislature began to enact new environmental policies, including the creation in 1967 of the Department of Natural Resources (DNR), which combined the Department of Conservation and the Department of Resource Development. The new department was given authority to regulate solid waste disposal and air and water quality and was directed to develop an integrated program to protect the state's natural resources.

Planning and Land Use

Localities use many techniques to encourage or discourage specific types of development and land use. Examples include public financing of street, sewer and water extensions; purchase of park, recreation and industrial sites; tax and expenditure policies; enforcement of building, sanitation and housing codes; central city revitalization; and housing improvement programs. As the Wisconsin Strategic Growth Task Force noted, there are many options in land use, and every option has an effect on housing, the local tax base, municipal services, private property rights and environmental quality.

State law authorizes Wisconsin cities, villages and certain towns to create a planning commission to prepare a master plan for development within its jurisdiction. Today, most cities and villages have established planning commissions, and some have developed comprehensive master plans for future community development. In recent years, a few municipalities have created joint planning commissions to work toward cooperative boundary agreements.

Master plans reflect not only future continuation of current uses, but also projected community needs and related land use. For example, a rapidly urbanizing community may need to plan for multiple-family or high-density housing, as well as educational, recreational and transportation services. Master plans also establish zoning requirements for various parts of the community and thus influence future industrial, residential and public-use development.

Counties also may set up planning agencies. Most counties have a planning body of some kind, but the majority do not have comprehensive plans to coordinate planning among various municipalities (although some have plans for sewer and water facilities, recreational areas, or streets and highways). Achieving agreement among various governmental units as to the future uses of land is a difficult process.

Land use planning was one focus of the legislature's earliest environmental debates, especially the state's role in local land use decisions. This difficult problem, with its wide-ranging political implications, led to the formation of a variety of commissions.

Reviewing the history of planning and land use, the Strategic Growth Task Force concluded:

Currently, planning and zoning are voluntary tools for local government land use regulation, and some units have opted not to employ these tools. There are no standards for land use planning and no requirements that zoning follow planning. Although land use reforms and an update of statutes have been strongly recommended several times in the past 40 years, comprehensive revision of Wisconsin's land use legislation has never occurred. This reflects the fact that most direct regulation of land use occurs at the local level and is decentralized among the various municipalities and counties.

30 Years of State Studies Covering Planning and Land Use

- 1967 Task Force on Local Government Finance and Organization (Tarr Task Force) – Among other government changes, recommended creation of a Boundary Review Board to approve all municipal boundary changes and creation of a task force to review laws related to urban and regional planning.
- 1970 Legislative Council Interim Committee on Local Government – Reviewed urban and regional planning laws, as recommended by Tarr Task Force, and drafted statutory changes (1971 Assembly Bill 162, which failed to pass).
- 1971 Citizens' Study Committee on Metropolitan Problems (Church Committee) – Recommended enhanced role for regional planning commissions, including required approval for certain public and private projects; annual reporting to legislature; mandatory membership for local units; increased state funding; and assessment of "social and economic impact" of individual developments.
- 1971 Wisconsin Land Resources Committee (Knowles Committee) – Recommended creation of statewide standards and regulatory criteria for planning in cases where land use involves significant state concerns, while respecting local governments' concerns and initiatives. Proposed creation of a quasi-judicial state land appeal and review board (1973 Assembly Bill 882, which failed to pass).
- 1972 Governor's Study Committee on Mass Transit – Recommended creation of a state planning agency in the governor's office; statewide and regional coordination of land use and transportation planning; and requiring local governments to adopt land use plans in order to receive state transportation aids.
- 1975 Assembly Committee on Municipalities, Subcommittee on Regional Planning (Wahner Committee) – Recommended county government as the building unit for regional planning because counties, as general purpose units of government, could implement plans and would be responsible to the voters. State should mandate planning, but not a particular plan or type of planning organization. State should create a single statewide planning agency and provide support to local planning agencies (1977 Assembly Bill 1305, which failed to pass).
- 1977 Commission on State-Local Relations and Financing Policy (Wallace Commission) – Recommendations included required local planning with plans submitted to county; county plans reviewed by state; and revision of municipal zoning.
- 1982 Legislative Council Special Committee on Interrelationship of Urban and Rural Policies – Recommended reform of tax laws to discourage urban sprawl and preserve agricultural land.
- 1990 Legislative Council Committee on Municipal Boundary and Related Issues – Recommended statutory changes to allow municipal boundary change by cooperative plan and agreement.
- 1994 State Interagency Land Use Council – Recommended creation of a permanent, cabinet-level interagency land use council to promote state-local cooperation and coordination between state agencies; creation of a statewide land use information system; county land use plans and municipal plans consistent with county plans; and independent zoning authority for towns.
- 1995 Wisconsin Strategic Growth Task Force – Created by the State Interagency Land Use Council to assist it by recommending processes for coordinating land use activities and defining issues arising between state agencies and local public and private interests.

Regional Planning Commissions. When land use problems are greater than individual municipalities or counties can handle, a regional planning commission (RPC) may be formed. RPCs were first authorized in the 1950s and they serve an advisory function. They may conduct studies, develop plans for their areas, and assist county and intergovernmental planning efforts. An RPC's main statutory task is to propose a master plan for the physical development of the region, which the individual county or municipality may adopt in whole or in part.

Nine RPCs currently serve 67 of Wisconsin's 72 counties, and they are funded from federal, state and local sources. An RPC is created by executive order of the governor upon petition by the governing body of a local governing unit within the region. A public hearing is required unless all governing bodies within the region have joined in the petition, and an RPC cannot be created unless the governing bodies signing the petition represent more than 50% of both the region's population and its equalized valuation.

Cooperative Planning. In addition to formal planning commissions, 1991 Wisconsin Act 269 permits municipalities to agree on boundary changes based on a cooperative plan that must be approved by the Department of Commerce. The purpose of a cooperative plan, according to the act, is to provide "coordinated, adjusted and harmonious development of the territory" that will best promote public health, safety and general welfare, as well as efficient and economic development. The agreements have proven useful in coordinating planning and land use between governmental units. The first two such plans were established in Portage County by the Town of Plover and the City of Stevens Point and in Rock County by the Town of Rock and the City of Janesville. The Plover-Stevens Point agreement extended municipal sewer and water service to an existing residential subdivision in the town. The Rock-Janesville agreement grew out of concerns about highway construction and was designed to help Janesville expand "in an orderly, sequential, no gaps, no leapfrogging manner".

Cooperative planning also may occur as a result of court stipulation. If any two adjacent municipalities are involved in a court action related to incorporation, annexation, consolidation or detachment, they may cooperatively settle upon a common boundary, and the court may enter a judgment affirming that boundary. (A referendum may be necessary if the required number of electors request it, and a negative result would void the court order.) Fixing boundaries by court judgment is more flexible than the procedure for cooperative boundary agreements. This flexibility, plus the power of the court to apply some pressure in the process, encourages cooperative planning.

Zoning

A local government can exercise its police powers to tell landowners what they can or cannot do with their property, provided its action complies with federal constitutional limitations. (A government's "police power" is its authority to pass laws or ordinances that will provide for the general comfort, health and prosperity of the community.) Through zoning, local government divides its territory into districts or zones where particular uses or activities are permitted or prohibited. Zoning thus becomes an integral part of land use planning because it establishes the limits within which land can be developed. For example, if you live in an area that is zoned residential, you can be prevented from operating certain kinds of businesses out of your home.

The four major zoning types are residential, commercial, industrial and agricultural. Within a zone, a particular use may be permitted, conditional or nonconforming. "Permitted use" is consistent with the type of zone, such as housing in residential areas or farming in agricultural areas. A "conditional use" may be inconsistent but compatible with the zone: a stable on agricultural land or a nursing home or day care center in a residential area, for example. "Nonconforming use" is both inconsistent and incompatible with the zone but may be allowed because it existed at the time the land was zoned. For example, a tavern or gasoline station might be allowed to remain in a new residential zone on the conditions that it cannot be developed or improved and that this exception terminates if the property is sold to another owner. Zoning ordinances sometimes are amended to change allowable uses within a zone or for a particular parcel of land.

Any development of a parcel of property, even the addition to or remodeling of a home, requires a permit from the municipality or the county to ensure that property owners comply with existing zoning requirements. If the permit is denied, the owner may appeal the decision to the city or village board of appeals or the town or county board of adjustment. These quasi-judicial citizen boards act to balance the interests of the community as a whole with those of the individual property owners. The board may uphold or reverse the decision of the zoning agency, and the board's decision, in turn, may be appealed to the circuit court.

Zoning initially was designed to manage growth within urban areas, so that residential areas and areas of business and commerce could be kept separate. The City of Milwaukee adopted the first comprehensive zoning ordinance in the state in 1920. Today, virtually all cities have zoning ordinances. Three-quarters of the villages have zoning ordinances, and those without are small units.

Counties are authorized to enact a general zoning ordinance that applies only to unincorporated areas, i.e. towns. However, the ordinance can apply to a particular town only if the town board approves it. The town must enact the ordinance without change and it may not withdraw its approval at a later date. Eighty percent of all counties have established general zoning ordinances; those that have not are generally located in more heavily urbanized areas (southeast Wisconsin or the Fox River Valley) or are sparsely populated (northern Wisconsin).

State law does not give towns zoning authority unless they are located in a county without a county-wide zoning plan and follow a complicated statutory process. (There are some exceptions in the case of town boards authorized to exercise village powers, but the town's proposed zoning ordinance must be approved by the county board.)

The state also has established both general and specific standards for zoning. For example, the state requires a flood plain ordinance in municipalities and counties to prevent construction in areas that are subject to flooding. All counties and municipalities must protect wetlands, which are identified as areas where there is sufficient permanent water to support aquatic vegetation. They must enact ordinances that place wetlands of five or more acres in a shoreland-wetland zoning district. Concern about water quality has led to debate about the type of septic system to permit in zoning unsewered areas.

Allowing a governmental unit to zone its territory makes sense, but effective zoning requires coordination between neighboring communities to be sure that land use is consistent and compatible. This can become difficult if there are a large number of adjacent government units with independent zoning authority. In the past 20 years, regional zoning has become increasingly important as a tool to manage suburban and rural growth and development. Counties have used zoning to discourage isolated settlement; preserve agricultural or recreational land; or control development within endangered ecosystems.

Brownfields

In some cases, prudent land use may call for reclamation as well as preservation, and Wisconsin has recognized these efforts through "brownfield" legislation. "Brownfields" are sites that have been contaminated by leaking gasoline storage tanks or industrial wastes. They are often located in urban industrial corridors that are now abandoned or underutilized. A corner gas station or an abandoned manufacturing facility can be a brownfield. Within urban areas, brownfields create problems for adjoining neighborhoods and may even result in urban sprawl as residents seek to move away from this undesirable land. Most developers are unwilling to renovate such properties because they fear environmental remediation required by the state and federal governments will be costly and time-consuming and they are attracted to new development in suburban or rural areas.

The Wisconsin Legislature understood the importance of recycling these properties, and in 1994 it passed the Land Recycling Law (1993 Wisconsin Act 453). This legislation encourages environmental cleanups in preference to further development of "greenspaces". The state encourages local governments to take title to environmentally contaminated land and restore it to productive use by exempting municipalities from remedial action in certain cases. State efforts now have the backing of the federal government, which supports local government cleanups through its EPA Brownfields Initiative.

Solid Waste Recycling

Solid waste management includes both the disposal of garbage and trash in landfills and the reduction or recycling of waste by removing material from the solid waste stream. Some cities began recycling before it was required by state law. The City of Madison has been recycling

newspaper from the curbside since September 1968, reportedly longer than any other city in the nation. Statewide action dates from 1990, when Wisconsin began to apply regulation and financial incentives to encourage or require all municipalities and counties to recycle (1989 Wisconsin Act 335). It progressively banned certain materials from landfills across the state: lead acid batteries, waste oil and major appliances, beginning January 1, 1991; yard waste, beginning January 3, 1993; and aluminium containers, steel and bimetal cans, foam polystyrene packaging, glass and plastic containers, newspapers, magazines, corrugated paper, office paper and tires, beginning January 1, 1995. By 1997, the Department of Natural Resources estimated that the state's recycling law had reduced the solid waste that reached Wisconsin's landfills by 40%.

Under Wisconsin's recycling laws, a city, village or town, or in some cases a county, is identified as the "responsible unit" for developing and operating recycling programs. As an alternative, several municipalities may combine to form a single responsible unit. Each responsible unit must operate an effective recycling program that is approved by the DNR and provides for the separation, preparation and collection of recyclables. A unit without such a program may be refused access to landfill or incinerator disposal and is not eligible for state recycling grants. As of November 1996, there were 1,080 responsible units, including 34 counties, 1,015 municipalities or tribes, and 31 joint municipal operations. The largest unit was the City of Milwaukee and the smallest the Town of Kingston (Juneau County), population 58.

Beginning in 1997, the law requires that a volume-based fee, rather than a flat fee, be charged for garbage collected from individuals or businesses, but counties and municipalities that collect at least 25% of their solid waste as recyclables are not required to charge the volume-based fee. Volume-based fees, which are user fees based on the amount of garbage generated, are difficult to implement and enforce. Although there are approximately 300 volume-based programs operating currently, Wisconsin communities traditionally prefer to rely on the simpler flat fees and property taxes, so it is expected they will be motivated to meet the 25% recycling minimum.

Responsible units must provide for the separation and processing of the recyclables they collect from local residencies at the curbside. (In 1995, nearly half the state's population was served by curbside collection.) Some communities ask the individual resident to separate the various metal, plastic and paper recyclables, and they often provide specific containers for the different types. Other communities collect co-mingled recyclables and then separate them at a central facility. Owners of industrial, commercial and government buildings and multifamily dwellings of more than four units must contract privately for pickup and recycling.

Responsible units may collect and separate recyclables on their own or may contract with a private company to provide these services. In fact, recycling has turned out to be a testing ground for many new governmental activities, including privatization, cooperative agreements and developing new competencies, such as marketing through private companies.

The financing of local recycling efforts is uncertain. Because state aids do not cover all the costs, the responsibility for recycling is a partially unfunded state mandate, and if the state ceases to provide financial assistance to municipalities, as envisioned, recycling will become a completely unfunded mandate. Municipal costs can vary significantly depending on the market for recycled products. These markets have been very volatile in the past several years, and municipalities have found it necessary to subsidize their own recycling.

Managing Landfills and Hazardous Waste

Another important issue in solid waste management is the disposal in landfills of materials not covered by recycling mandates. Throughout most of this century, there were hundreds of small landfills, generally known as "dumps", operated by municipalities or groups of private landowners. In the last decade, state and federal laws have set strict limits on landfill construction and operation in order to protect the groundwater near the landfills. As a result, most small, local landfills have been closed, and local governments must either spend considerable money to build new landfills or contract with other governmental units or private contractors for the disposal of solid waste. According to the DNR, 1,025 landfills were licensed to operate in the period

October 1984 to October 1986, but only 95 landfills were licensed for October 1996 to October 1998.

State regulation of landfills was made more difficult by the U.S. Supreme Court decision in *City of Philadelphia v. New Jersey*, 95 S.Ct. 2531 (1978). The court held that a state could not prohibit the importation of solid waste from outside the state, because to do so would be regulating interstate commerce, a power reserved to the U.S. Congress. This can have significant effect on municipal landfills near the state's borders. For example, Illinois is one of five states which exports more than 1 million tons of municipal solid waste per year. On the other hand, some landfill operators see the move to fewer landfills, which operate under stricter state and federal guidelines and accept waste from both in-state and out-of-state handlers, as an opportunity to protect the environment while encouraging local industrial development.

Hazardous household waste also has become a concern to local governments. Businesses and industries must conform to state and federal hazardous waste laws, but materials picked up from individual residences are harder to control. The disposal of motor oil, paints, solvents, pesticides and household cleaning agents in landfills are of particular concern. Inappropriate disposal can harm the biological environment or contaminate water supplies. Local governments have attempted to respond to this problem either by implementing "Clean Sweep" days, on which they collect hazardous household waste at the curbside, or by providing convenient drop-off sites throughout the year. Local governments may decide to offset the costs of disposing of hazardous wastes by increasing either general refuse collection fees or the fees for depositing hazardous wastes at the landfill. In any case, education of citizens remains a key part of controlling this problem.

Protecting Water Quality

In 1962 marine biologist Rachael Carson, in her bestseller *Silent Spring*, highlighted the damage done to the animal food chain by the use of pesticides. This work launched extensive research and focused public attention on the damage to America's natural resources from industrial and agricultural development. The federal government responded with legislation intended to protect air, water and biological resources. Wisconsin, long a national leader in conservation efforts, also moved to the forefront in environmental protection.

Unlike Western states, Wisconsin has always had an abundance of water, most of it of high quality. In the 1960s, however, the legislature recognized that this supply was threatened by wastewater from industries, businesses and private residences, as well as agricultural runoff. Because most water resources cannot be controlled by a single local governmental unit, the state has established statewide standards for water quality and waste disposal.

Used water (wastewater) may be collected, treated and discharged through either a sewage or septic system. Sewage systems are established by municipalities or very large commercial concerns, but individual residences and businesses outside sewered areas treat and dispose of wastewater through separate septic systems regulated by the Wisconsin Department of Commerce. Municipalities may own their own systems, including the hook-ups to residences and businesses and wastewater treatment plants; they may contract with a neighboring community to treat wastewater; or they may be a part of a metropolitan sewerage district. There are seven metropolitan sewerage districts in Wisconsin that treat and discharge the wastewater collected by member municipalities.

Wastewater questions can pose problems for all parties involved. When state rules were proposed in 1995 to allow new kinds of septic systems, urban counties and municipalities argued that the planned changes would cause groundwater pollution and promote urban sprawl. Towns argued that fewer state restrictions on septic systems would allow them to manage their own land use. The debate was another illustration of the continuing struggle between state and local governments and between urban and rural areas of the state.

The issue of water quality also surfaces when businesses or industries attempt to locate in particular areas. The building of a printing factory or the creation of a mine have, in recent years, been rallying points for citizens who were concerned about the protection of their natural waters.

Unlike the 1960s, today's debate centers on how to protect the environment, not whether it needs protection.

Protecting Air Quality

Issues of air quality generally must be managed at the state or federal level. In Wisconsin, this responsibility is given to the DNR, and it may enlist local assistance, where appropriate. Counties may establish air pollution control programs and enforce air pollution ordinances through administrative and judicial processes. They may also consult with municipalities and their regional planning commissions about air pollution issues. If a county air pollution control program does not meet state or federal standards, the DNR can require corrective action; if this fails, the DNR can step in and take over implementation and management of the program.

Monitoring and control of automobile emissions is a recent example of the interaction of federal, state and local government in air pollution control. Automobile emissions cause a build-up of ozone in the atmosphere, which endangers general public health. One response has been to use reformulated gasoline to reduce emissions of volatile organic compounds and toxic air pollutants. Beginning in 1991, the federal government required the state to identify those areas of the state where air quality necessitated the use of reformulated gasoline. The DNR initiated the gasoline changes in southeast Wisconsin on January 1, 1995.

Another air pollution problem, which is managed at both the municipal and county levels, is radon. Radon is an invisible, radioactive gas found in all parts of the United States. It accumulates in private residences and businesses and has been identified as the second-leading cause of lung cancer in the country. Fortunately, it is one cancer agent that can be avoided or eliminated, and local government has become a key partner in assuring that this happens. Local governments can test homes in the community, adopt building codes or publish public service announcements. They also can be more proactive by requiring testing for radon prior to real estate transactions, selling do-it-yourself testing kits at discounted prices and publicizing the radon problem at health fairs. While governments in urban areas have been more active in adopting solutions, radon is not an urban or rural issue. Any local government can play an important role in protecting its citizens.

9. STRATEGIC DEVELOPMENT FOR THE 21ST CENTURY

While protecting the environment is a relatively new, and increasingly important, task of local government, building the community's economic infrastructure is a task that has always been a responsibility of local leaders. This function includes all those things that are necessary for economic survival: public works projects, such as roads, ports, waterways, dams, bridges and tunnels; government administrative buildings; health and public safety facilities; business and economic development projects; and any other activities or programs that support physical development of the community.

As Wisconsin's urban population grew, however, public works became a necessity, not a luxury. If citizens were to have clean water, safe streets, effective transportation, protection from fires, and the resources necessary for economic development, governments had to engage in public works projects and community-wide planning for those projects.

When Wisconsin became a state in 1848, decisions by local governments to build roads, water systems or school buildings were somewhat easier. In those days, the question was not "whether" there would be development, but "where" and "how" it would be undertaken.

Today, "whether" has become the crucial question. Many local governments are faced with expanding demands for services, citizens who are unwilling to pay higher taxes, and a growing concern about the impact of development on the environment. Local decisionmakers must "think strategically" and consider the long-range impacts of their decisions. Where to build a fire station, whether to improve local roads, how to extend water and sewer lines – the answers to these questions will shape the future of a community. Officials in larger, more urban school districts must decide whether to build new schools in developing areas or improve existing ones in older parts of the community in order to revitalize those areas.

Quality of Life

Infrastructure plays an important role in forming a community's "quality of life", a term that encompasses physical, educational, economic, cultural and recreational resources, as well as other less tangible features. Wisconsin's municipalities, both large and small, regularly rank high on national surveys of the best places to live. Some of these ratings are developed by private groups. Others are given by professional or nonprofit associations. Achieving such recognition reflects the ongoing efforts by elected and appointed decisionmakers and the citizens in general to make their communities livable places.

In some cases, the federal, state and local governments have combined forces to preserve quality of life and encourage communities to protect their historic roots. On the proactive side, for example, both the federal and state governments offer tax credits for rehabilitating historic properties, and they fund the Main Street program to assist municipalities in their efforts to revitalize historic downtown areas.

1993 Wisconsin Act 471 requires a municipality with properties listed on the national or state register of historic places to adopt an historic preservation ordinance. Wisconsin was the first state to mandate such ordinances, but even before the law was passed, some communities had already made significant commitments of time and energy to assure that their historic nature would not be lost in the pressure to develop and grow.

The revitalization of the downtown areas in smaller municipalities may be one of the highlights of economic development in the 1990s. The central changes are due in part to the Main Street program that coaches communities seeking revitalization regarding the various aspects of organization, promotion and marketing, as well as the actual physical renewal. Wisconsin's largest Main Street project is located in Green Bay. Most are much smaller. In 1995, Sheboygan Falls was named one of five winners of the Great American Main Street Award, recognizing its change in the last decade from a community in decline to one where business is booming and job growth has increased by nearly 20%.

A program sponsored by the League of Wisconsin Municipalities acknowledges that a community does not become a good place to live, work and go to school by chance. It requires the conscientious attention of many people. Communities that meet the specific program standards in four areas (organization and administration, municipal services, municipal facilities and community development) receive the Wisconsin Award for Municipal Excellence (WAME). The WAME and other awards sponsored by state and national groups affirm that with thoughtful and dedicated leadership local governments of all sizes can achieve excellence.

Planning for the Economic Infrastructure

Local economic planning focuses on strengthening current businesses and attracting new ones. It seeks a desirable mix of businesses that will provide well-paying jobs, protect the environment and maintain citizens' quality of life.

Sound planning and development begin with careful economic analysis of a community's strengths and weaknesses. This allows a community to support business efforts that are not duplicated in nearby metropolitan areas. Analysis can assist new and existing businesses in developing business plans and attracting new customers. It can describe the type of labor force the community needs in order to attract new employers, and it can provide a basis for working with the district's technical college to upgrade workers' skills. Finally, planning can ensure the proper development or improvement of physical resources: roads, public transportation, water utilities, libraries and schools, for example. Planning must be followed by specific development activities, such as building public facilities and necessary transportation links. Some communities have created an office of economic development, separate from the planning department, to move from planning to action.

Transportation Development

Throughout world history, transportation has always been an important part of economic development. Major cities grew up along seacoasts or major rivers because water transport was

the easiest and most economical. The pattern was similar in Wisconsin. The Articles of Compact in the Northwest Ordinance assured that "the navigable waters leading into the Mississippi and St. Lawrence . . . shall be common highways and forever free." Wisconsin's first territorial settlements were on Lakes Superior and Michigan and along the Mississippi and Fox River Valleys. The Great Lakes and the Mississippi River still are major commercial waterways.

Later, roads connected cities to one another. Most were little more than paths through the wilderness, but others, which connected important population centers, were more developed. The Military Road, the first public road across Wisconsin, was constructed by the U.S. Army in 1835 to connect Fort Howard in Green Bay with Fort Crawford in Prairie du Chien. After the advent of the automobile, many of these original wagon roads were paved and bridges were built.

In the early years of statehood, Wisconsinites were hesitant to invest in roadbuilding. In fact, after watching their neighboring states get into financial trouble with internal improvements, they approved a constitutional clause in 1848 that prohibited the state's contracting debt for or carrying out of internal improvements, including transportation projects. Road construction in the 1800s was left to town governments and private turnpike and plank road companies.

The 20th century saw a reversal of these attitudes. In 1907, counties were given authority to levy special property taxes for roads, elect a county highway commissioner, and create systems of county highways. By 1908, state voters had approved a constitutional amendment to allow the state to appropriate tax money "for the construction or improvement of public highways". In 1911, the state road aid law and the creation of the State Highway Commission accelerated the development and improvement of roads and highways throughout the state.

Until 1925, the development of roads and highways was a local matter, financed by local property taxes, but as the public demanded improved highways to accommodate commercial traffic and private automobiles, the state played an increasingly larger role. The State Highway Law of 1925 made the administration of roads and highways a cooperative effort between state and local governments. Financing was shifted from the general property tax at the local level to state motor vehicle registration fees and state taxes on gasoline. In 1931, the state assumed full responsibility for the state trunk highway system. Federal involvement in highway planning and finance also grew during this period.

After World War II, a segregated highway fund was established to finance highway construction and repair. At the end of each fiscal year, the balance of the fund was divided, with 60% distributed to local governments. In 1955, the state identified a system of heavily traveled roads as the arterials in the state trunk system and focused state funding on those transportation links. The following year the state began to build its portion of the federally financed interstate highway system.

Initially, the state directed its roadbuilding efforts at rural areas, building connections between farms and rural communities and larger metropolitan areas. In the 1960s it refocused on urban streets and roads. In the 1977-79 state budget the segregated highway fund was broadened to the "transportation fund" that covered mass transit and airport aids. A new formula was created for distributing state-collected revenues to local governments, based on road mileage, construction and maintenance costs, and shared responsibility between state and local governments.

This trend, from rural to urban concerns and from highway-only to general transportation issues, was reflected in Translinks 21, the Wisconsin Department of Transportation's 1994 blueprint for the statewide transportation system in the 21st century. Although this was a state-level report, its impact on local government is significant. It responded to federal laws and regulations, including the federal Clean Air Act Amendments (CAAA) of 1990 and the Intermodal Surface Transportation Efficiency Act (ISTEA) of 1991. Reflecting federal initiatives, the state plan focuses transportation resources of all kinds on the urban areas. Metropolitan planning organizations in Wisconsin's 14 areas with populations over 50,000 must develop integrated transportation plans. Because federal clean air standards require the reduction of ozone from automobile

emissions in much of southeastern and south central Wisconsin, non-highway modes of transportation receive more attention in these plans.

Wisconsin has a long tradition of excellent roads. The accompanying table, based on 1990 data, compares Wisconsin's roads, drivers and traffic to those of its neighboring states.

	WISCONSIN	ILLINOIS	IOWA	MINNESOTA
Area (square miles)	56,153	56,345	56,275	84,402
Population	4.9 million	11.4 million	2.8 million	4.4 million
Road Mileage	109,900 miles	136,000 miles	112,600 miles	129,300 miles
Interstate Miles	640 miles	1,961 miles	782 miles	905 miles
4 + -lane Highways	2,129 miles	4,808 miles	1,354 miles	2,227 miles
Registered Motor Vehicles	3.8 million	8.0 million	2.8 million	3.6 million
Licensed Drivers	3.3 million	7.3 million	1.9 million	2.5 million

The financing of streets and roads involves funding from federal, state and local sources, which, in turn, means that standards and regulations are imposed by each of those levels of government. "User fees" from the federal highway trust, collected primarily through federal gasoline taxes, are distributed to states on a formula basis. In 1990, Wisconsin received \$1,991 per mile in federal aids. (In that same year the state distributed state aids totaling \$10.54 per person.) The amount of federal aid awarded to Wisconsin relates to the state's rural/urban mix and its volume of vehicle traffic. Of Wisconsin's 3,528 miles of federal highways, 2,914 (82.6%) are rural.

Local Government's Role in Transportation

County highway departments maintain interstate, federal, and state highways, as well as county trunks and roads in some towns. In terms of employes and budgets, county highway departments rank second only to county human services departments. In most cases, highway operations are directed by the county highway committee, which consists of three to five county board supervisors elected to the committee by the county board for one-year terms, and the county highway commissioner, who is elected by the board for a 2-year term. Town board chairpersons act as members of the committee on matters affecting road construction in their respective towns. The committee administers the highway department's budget and, depending on the size of the county, may be involved in a variety of other policy issues or administrative tasks, including equipment purchases, construction oversight and financial audits. In counties with a county executive or county administrator, that official appoints the county highway commissioner (usually subject to confirmation by the county board). The commissioner directs the highway department, while the highway committee serves as a policy-making body.

The highway department oversees road construction contracts and performs a variety of maintenance services: mowing and snowplowing, repairing minor pavement damage, keeping drainage ditches and culverts open, picking up litter and assuring the safety of the roadway. Counties also contract to do highway work for other local government units. Milwaukee County has a special expressway and transportation commission that supervises the maintenance of the interstate expressways and plans for highway design and expansion.

Towns maintain more than half of all the highway miles in the state, but many rural towns contract with their counties for road construction and maintenance. Cities, villages and larger towns tend to operate their own streets or public works departments, which perform regular maintenance and repair work, as well as snow plowing and ice control. Municipalities often have traffic engineering and control departments to handle the traffic signals, signs, pavement markings and street designations that affect the capacity and safety of the streets. In populous areas, engineers must consider the needs of pedestrians and bicycles, as well as automobile and truck traffic. Most municipalities construct sidewalks, and some add bicycle paths or bicycle lanes to protect pedestrians and bicyclists from motor vehicles. Municipal engineers and planners may also have to plan for mass transit, parking and storm water drainage, collection of solid waste, and access to water mains, sewers and other utilities.

Financing Local Streets and Roads. The construction and maintenance of streets and roads has become a major budget item for local government. Statewide in 1990, total expenditures for all local roads averaged \$6,159 per mile. Wisconsin's cities and villages spent \$21,300 per mile to build and maintain their streets and roads; towns spent \$4,231 per mile. City and village expenditures for streets and roads account for close to 20% of their annual budgets.

The state government, recognizing the burden on local governments in maintaining streets and roads, has increased state aids and revised the aid formula several times. Concern that the state will not be able to pay for required roadwork has led municipalities to explore new ways of financing road construction and repair. Local governments are looking at ways in which the private sector, especially developers, builders and others who profit from road construction, will bear more of the cost.

County highway operations are financed by a combination of county funds and state aids, and they are distributed on the basis of either a percentage of costs or a rate-per-mile, whichever is higher. Although state aids have continued to grow in total dollars over the past decade, the counties' portion of aids has decreased. For example, in 1988 state aids covered 28.5% of county highway expenditures, but in 1992 they accounted for only 25.6%.

Alternative Transportation. The development of mass transit, notably buses, has become important for larger urban areas. In 1996, Wisconsin had 24 urban buslines, most of which were publicly owned and operated with the help of state and federal subsidies. Because building and maintaining downtown parking lots and structures is expensive, the large municipalities consider the subsidizing of mass transit a cost-effective way to move workers, shoppers and others between suburbs or outlying areas and the central business districts. Some employers cooperate by offering passes or subsidies to their employees who use mass transit.

Another alternative is the development of bikeway systems to promote bicycle commuting. Madison is perhaps the Wisconsin city best known for its promotion of bicycling. That city's transportation planning unit always includes bicycles in its plans, and new developments are required to include bicycle parking. Communities supporting bicycle travel recognize that distance, work requirements, traffic safety, weather, storage and shower facilities, and employer and peer support are important considerations.

Finally, local governments have developed programs to discourage the use of motor vehicles. Ridesharing programs, for example, provide incentives to increase the number of people per vehicle and thus decrease the number of vehicles on the road. Like other alternatives, these programs seek to reduce traffic congestion and air pollution. Some employers support ridesharing by offering van services to cut down on commuter vehicles.

Water, Sewer and Other Utility Systems

In terms of health and environmental protection, a critical part of any community's infrastructure are its water and wastewater (sewerage) systems. Local governments are responsible for assuring that the community's water is potable, under sufficient pressure, and of adequate supply for residential, business and firefighting uses. Water towers, the hallmark of many smaller communities, provide equalized pressure throughout the system and allow for sufficient capacity for fire protection. Effective water management also requires appropriate billing systems, efficient financing, and treatment processes that meet state and federal standards.

Sewerage systems collect organic waste from residences, businesses and industries and carry it to a treatment plant or other disposal site. Municipalities usually operate these systems themselves, but occasionally they may own the system and contract with an independent agency or authority for its operation. Ultimately, however, the municipality is held accountable for the quality of the liquid discharged from a treatment facility or site.

Developing treatment facilities to provide for safe disposal of wastewater according to environmental standards is an expensive undertaking, even when federal and state funds are available. In some cases, communities have agreed to share costs and build a joint treatment facility. This shared approach has proven cost-effective for both smaller communities that cannot afford to build their own facilities and for larger, metropolitan areas.

Other Community Facilities and Services

Governments must provide facilities to house a variety of functions, including general government, police and fire services, and public works. Some of these are built to meet temporary needs. Other structures, such as county courthouses and city halls, can be handsome edifices, built to last decades and be a source of civic pride.

Local governments sometimes decide to build facilities and provide services not because they are required but because citizens desire or expect them. The planting of trees is a relatively simple example; it is expensive but improves the appearance of the community and generally is in great demand by residents. The establishment of libraries is another service that is provided, but not required. Today, Wisconsin is organized into 17 regional library systems, which cover the entire state. Services are offered to patrons through local library systems which may operate as separate municipal units (339), joint municipal units (24), consolidated county libraries (7) or joint city-county systems (3).

Marinas, airports, convention centers and golf courses are other examples of supplemental facilities and services. Generally, when these facilities are built, it is intended that they be financially self-supporting; sometimes they are. For example, golf courses have been able to pay their operating costs in recent years, but marinas have been less successful. Even when these facilities are not self-supporting, the benefits they offer to the community in general may be worth their cost. The cities of Racine, Kenosha and Sheboygan built marinas in an effort to revitalize their waterfronts and support further economic development. Though these marinas have not been self-supporting, community leaders believe that the investment has led to the redevelopment of previously decaying waterfront downtowns.

Tax Incremental Financing

In 1975, Wisconsin enacted a mechanism by which cities and villages (but not towns) could assist private concerns in financing new development and redevelopment projects. Known as "tax incremental financing" (TIF), the law was structured so that all the overlying taxing jurisdictions (municipal, county, school and technical college) that would ultimately benefit from the improved tax base would bear part of the improvement costs.

In TIF financing, the city common council or village board may pass a resolution to create a tax incremental district (TID) if 50% or more of the district is blighted, in need of rehabilitation or conservation, or suitable for industrial sites. Public hearings are required prior to creation of the TID regarding the projects it will include and geographical area it will cover. A joint review board, which includes representation from all the related taxing jurisdictions, must also approve the TID by a majority vote. State law limits the duration of TIDs and the percentage of a city's or village's equalized value that can be included in its TIDs.

When a TID is created, the Wisconsin Department of Revenue determines a *tax incremental base value* for all taxable property it contained at that time. The base value is used for the duration of the project to calculate the *value increment*, which is the difference between the base value and the equalized value of the TID as the project progresses. That portion of taxes collected on the value increment of the TID is considered a *tax increment*. The tax increments are deposited in a special fund to pay back project costs incurred by the city or village that created the TID, rather than being distributed to the taxing jurisdictions. It is estimated that since 1976 over \$1 billion in taxes have been contributed to cover TIF project costs incurred by cities and villages, including property acquisition, relocation, site preparation and public improvements (lighting, streets, sewers, etc.)

Preliminary estimates for 1996 indicated that over 900 TIDs had been created in Wisconsin in the past 20 years and about 70% are still in existence. TIDs are used throughout Wisconsin and almost half of its cities and villages have or have had at least one. Greatest growth was in 1979-1983 when about one-third (288) of the districts were created.

In the March 1996 *Wisconsin Taxpayer*, the Wisconsin Taxpayers Alliance summarized the 20-year growth of TIF financing and the role it plays in urban renewal and development:

Tax incremental financing in Wisconsin is a readily available and flexible mechanism for funding local development or redevelopment projects. It can be used by any city or village, regardless of its size, economic condition or income level. Since there is no federal regulation and only minimal state oversight, municipalities have considerable discretion in planning for and implementing projects. As a result, the program is widely utilized and TIF financing has grown to be an important source of municipal development funding in the state.

Coordinating Resources for Community Development

In summary, effective community development coordinates the construction and maintenance of local facilities with strategies for attracting, retaining and expanding commerce and industry. Local activities may include:

Plans and programs for community promotion.

Financing strategies: tax abatement, loans, tax-exempt financing, tax-increment financing and special taxing districts.

Land use strategies: use of eminent domain, appropriate zoning and building codes, property rehabilitation, historic preservation and relocation assistance.

Assistance in project planning: analysis of the availability of sites for development, the labor force, the resources available and other technical assistance.

Providing transportation facilities: roads and highways, airports, access to railroads, parking facilities and port/marina facilities.

Providing community-enhancing facilities, including water and wastewater treatment systems, parks and recreation sites, civic and trade centers, and libraries.

Supporting community organizations, including the school system and the local technical college, in providing trained employees and support for employees' families.

Economic development requires good information about the community's land, people, schools, natural resources and facilities. In the past several years, this kind of information has become more accessible and accurate through the adoption of Geographic Information Systems (GIS). GIS is a computer-based system that can identify geographical units of land according to boundaries selected by the user and then provide information about the areas from various databases. For example, the developer may select a zip code area, a commercial zone or a high school attendance area within a particular city and then call up data on ages, incomes, housing and family size. GIS information can be updated regularly and can be used for a wide variety of purposes. Access to the system is usually available at the county government offices.

Communities can follow many paths to economic well-being. Some have seen sports as an economic development element. Green Bay, for example, is the only American city with a professional sports franchise that operates as a nonprofit corporation; today the Packers have 1,898 owners, who hold 4,634 nondividend-paying shares. Other communities that hope to develop their economic base by attracting senior citizens have upgraded their retirement community services. Since 20% of the U.S. population will be over 65 by the middle of the next century, this strategy may have long-term impact. However, selecting a retirement focus can diminish the importance of other economic development activities, such as school construction.

Some communities encourage the development of the arts, which not only increases the attractiveness of a municipality but generates jobs and investment in the community. Others look to the development of natural resources to strengthen their economic well-being, in some cases by promoting mining to strengthen their economic base and in other instances focusing on the attraction of year-round tourism. Generally, Wisconsin's communities have been successful in their economic development efforts.

Most communities recognize that economic development and growth management are companion issues. Growth can lead to an expanded tax base, a diversified local economy and the possibility of improved municipal services. It also can have environmental, social and economic costs. Growth on urban fringes entices businesses away from older downtown areas, leaving

what are known as “doughnut cities”. Unplanned, poorly coordinated growth leads to litigation with other communities over annexation, conflicting land use patterns, traffic congestion, environmental problems, inadequate municipal services and urban sprawl. Fortunately, more communities are finding ways to preserve green space at their margins, promote regional cooperation with neighboring municipalities and support renewal of their downtown areas.

10. WISCONSIN'S LOCAL GOVERNMENTS LOOK TO THE FUTURE

Throughout this article we have seen how Wisconsin's local governments have adapted to the changes that confronted them in the first 150 years of statehood. The challenges of the next century promise to be even more difficult. It is clear there will be stiff competition for the dollars needed to carry out the services that citizens expect.

State support of many programs and revenue sharing may be affected by changing priorities. For example, the commitment to finance two-thirds of K-12 public school costs may limit the funds available for general revenue sharing and for categorical aids, such as human services and transportation assistance. Although local financing still depends primarily on property taxes, the authority of local governments to levy further taxes is constrained by state law. In some cases, the ability to charge fees for services can also be limited by state law.

Local governments are not entirely without recourse. The state legislature has access to the facts needed to make critical decisions about local problems. A significant number of legislators have had experience in local government gained through serving on city common councils, village or town boards, county boards or school boards. In addition there are several statewide associations that represent local governments at the State Capitol. The Wisconsin Alliance of Cities, the League of Wisconsin Municipalities, the Wisconsin Towns Association, and the Wisconsin Counties Association are strong advocates of local government.

With the shifts in state priorities and given taxpayer resistance to tax increases, local governments will have to consider the alternatives to higher levies. Reorganization may include discontinuing or privatizing certain programs or improving their administration.

Some governments may decide services which they have undertaken in recent years should revert to the private sector. For example, curbside pickup of brush and recyclables may become the responsibility of property owners. Local units may decide to privatize services by contracting with private companies. It is assumed cost savings are realized through privatization because the private firms, rather than the government, will be responsible for paying employe wages and benefits. Many believe that competitive bidding for such contracts may hold down costs. Contracts with private firms already are common in such areas as trash removal and street repairs. A major shift toward privatization could occur if counties exercise the option provided in the new W-2 program to let private concerns administer welfare assistance as a job placement program.

When local governments continue to administer programs directly, they may try to organize them more efficiently or combine services with other units. Computer technology, new planning methods and management techniques may help to deliver services more efficiently. One solution available in state law for many years permits municipalities to form special district governments to act cooperatively. Current examples of special districts include sewerage districts, farmland drainage districts and inland lake protection districts. Municipalities may combine their police, fire and ambulance services, and some have also found it advantageous to purchase fire and police services from their neighbors, rather than operating their own departments. Counties have joined to provide mental health services across multi-county areas for purposes of cost savings and improved care.

Economic development may increase a municipality's economic and social resources. Attracting new industry or promotion of the tourist trade could bring added dollars to local coffers. Yet, economic development can be a mixed blessing. Adding industry, large retail establishments and population may result in increased costs for existing residents. New businesses tend to locate on the periphery of established settlements which change the nature of the community itself and produce conflict with neighboring municipalities.

Some of the most serious challenges facing local governments, now and in the future, stem from changing land use. How much green space needs to be maintained? Will new development contaminate groundwater or affect rivers and stream negatively? Many of those who move to new developments are accustomed to city or suburban services. What impact will their demands have on local governments?

Local governments have proven their versatility since the birth of Wisconsin in 1848. With the support of their citizens, they will continue to master the day-to-day challenges of public service.

RESOURCES AND REFERENCES ON WISCONSIN LOCAL GOVERNMENT

A variety of resources and references have been consulted during the preparation of this article. Because local government changes constantly, the major sources are listed below to assist the reader in future research.

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The Wisconsin State Historical Society (816 State Street Madison WI 53706) has a wealth of information about both present and past government activities and also publishes the *Wisconsin Magazine of History*.

Resources on Local Government Published by State Agencies

Virtually every state agency publishes information relative to local government. The Department of Public Instruction (125 South Webster Street Madison WI 53701) publishes reports on elementary and secondary education. The Wisconsin Technical College System Board (310 Price Place Madison WI 53705) publishes statistics on technical and vocational education. The Department of Revenue (125 South Webster Street Madison WI 53701) produces serial publications such as *Town, Village and City Taxes*; *Property Tax*; and *Aids and Shared Taxes in Wisconsin Municipalities*.

Information also is available from legislative agencies, notably the Wisconsin Legislative Fiscal Bureau (1 East Main Street Madison WI 53701), which reports on fiscal issues; and the Wisconsin Legislative Reference Bureau (100 North Hamilton Street Madison WI 53701), which issues bulletins and reports on specific state and local government topics, as well as publishing the biennial *Wisconsin Blue Book*. The Legislative Reference Bureau's library contains many documents related to state and local government.

The State Historical Society, the Legislative Reference Bureau library and the DPI Reference and Loan Library are depositories for public documents issued by these and other state agencies, as well as copies of reports of state study commissions.

Publications by Other Wisconsin Organizations

Robert M. LaFollette Institute of Public Affairs, University of Wisconsin-Madison, 1225 Observatory Drive, Madison WI 53706, publishes the quarterly *LaFollette Policy Report*, as well as books and monographs. See also *Dollars and Sense: Policy Choices and the Wisconsin Budget* Vol. I (1990); Vol. II (1991) and Vol. III (1994).

League of Wisconsin Municipalities, 202 State Street, Suite 300, Madison WI 53703-2215, publishes a monthly newsletter and a monthly magazine, *The Municipality*.

Wisconsin City/County Management Association, UW-Oshkosh, Oshkosh WI 54901, publishes a monthly newsletter, *News and Notes*.

Wisconsin Counties Association, 100 River Place, Madison WI 53716, publishes a monthly magazine, *Counties*.

Wisconsin Taxpayers Alliance, 335 West Wilson Street, Madison WI 53703, publishes a monthly publication, *The Wisconsin Taxpayer*, which focuses on Wisconsin government.

Wisconsin Towns Association, W7725 Hwy 29, Shawano WI 54166, publishes a monthly newsletter.

Publications by National Organizations

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Phi Delta Kappan, published by Phi Delta Kappa International, Inc. (honorary educational organization), 408 N. Union, Bloomington IN 47402.

Public Administration Review, published by American Society for Public Administration, 1120 G Street NW, Suite 700, Washington DC 20005.

Public Management, published by the International City/County Management Association, 777 North Capitol Street, NE Washington, DC 20002.

Other Resources

The US Census Bureau publishes statistics on local government finance, employment and operations. These now are available electronically, as well as in print format.

The US Bureau of Justice Statistics publishes data related to law enforcement and corrections for federal, state and local governments.

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