overnment in Wisconsin includes not only the state government, but also numerous local governments that exist and operate under the authority of the state government. Some local governments are "general purpose districts," which have broad authority to administer a particular locale, while others are "special purpose districts," whose authority is limited to the performance of a specific function.

General purpose districts

Counties and municipalities—towns, villages, and cities—are Wisconsin's general purpose districts. The territory of the state is divided into counties, and it is also divided into towns, villages, and cities. Towns lie entirely within the boundaries of counties, but villages and cities can lie across county boundaries.

Historically, counties were created to be administrative subdivisions of the state. Towns were created within counties to enable sparsely populated areas to provide basic services for themselves, whereas villages and cities were created to enable population centers, wherever they had formed, to govern their local affairs. Today, counties continue to act as the local arm of state government, and towns continue to be providers of basic services, but all general purpose districts have some authority to make decisions about their local affairs.

General purpose districts determine their own budgets and raise money to pay for their operations by establishing fees, imposing property taxes on real property within their boundaries, and incurring debt.

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

The governing body of a county is the county board. The county board is composed of supervisors who are elected from election districts within the county for two-year terms at the nonpartisan spring election. Each county decides for itself how many supervisors it will have (subject to a statutory maximum that is based on a county's population) and whether their terms will be concurrent or staggered. In addition to the county board, counties are required to have a central administrative officer. For this purpose, a county can create the office of county executive or county administrator, or it can designate an individual holding an existing elective or appointive office (other than county supervisor) to serve also as the county's administrative coordinator. A county executive is elected for a four-year term at the nonpartisan spring election. Twelve counties have a county executive, including Wisconsin's eight most populous counties. The county executive directs all administrative functions; proposes to the county board an annual budget for the county; appoints (subject to approval by the county board) members of boards and commissions and heads of departments; and can veto actions of the county board.

A county administrator is appointed by the county board. Thirty counties have county administrator positions. The powers and responsibilities of this office are similar to those of a county executive, but a county administrator has no veto power and can be removed by the county board.

A county administrative coordinator, finally, has only the powers and responsibilities assigned by the county board. These could be as extensive as those of a county administrator but need not be. An individual serving as county administrative coordinator has no veto power, and his or her service in this capacity can be terminated by the county board.

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

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

At the same time, however, counties have some authority to determine policy on local matters. For example, counties can regulate land use in the county (though not within the territory of a city or village), operate county highway systems, and establish recreational programs and social services programs.

Generally, all counties have the same powers and duties, but the legislature has imposed special requirements on the state's most populous county, Milwaukee. Among other things, that county must utilize a specific budgeting procedure that includes various reports and notices and that limits certain types of expenditures; and it must use a county executive system rather than an appointed central administrative officer.

Towns. Wisconsin has 1,246 towns. Town boundaries can be drawn by a county or a circuit court, according to procedures authorized by the legislature, and also by the legislature directly. Town boundary lines, like those of counties, generally run north to south or east to west or follow major physical features. However,

town boundary lines can vary from this pattern when part of a town has been incorporated as, or annexed to, a city or village.

The governing body of a town is the town board. This board is typically composed of three supervisors, but towns that meet certain criteria can opt to have up to five. Supervisors are elected at large for two-year terms at the nonpartisan spring election. In towns that have four or five supervisors, the terms can be staggered. One of the supervisor seats is designated for the town board chair, and the supervisor elected to that seat presides over the board's meetings and acts on behalf of the board in certain matters. Towns do not have a separate elected executive officer, but a town can create the appointive position of town administrator to perform administrative functions. Other town officers include the town clerk, treasurer, surveyor, assessor, and constable. Each town can decide for itself whether these officers will be elected or appointed. If elected, they are elected for two-year terms at the nonpartisan spring election. Towns are also permitted to combine or abolish some of these offices.

A distinctive feature of the town form of government is the annual town meeting. The annual meeting is held on the third Tuesday of April (or another date set by the voters at the preceding town meeting). During the meeting all eligible voters of the town are entitled to debate and vote on certain matters, including major issues affecting the town, such as establishing the tax levy and authorizing bonding. Determinations of the town meeting are binding on the town board and cannot be overturned by it.

Towns are required to provide certain basic services, in particular fire protection and the maintenance of local roads, and are allowed to provide other basic services, such as law enforcement and garbage collection. Many towns, particularly less populous and more rural ones, do little more than this. However, towns can also make policy on local matters. In particular, a town can opt to exercise village powers (by approving a resolution at a town meeting), in which case it is permitted to take any of the actions a village can take, except actions relating to the structure of its government. The village powers that towns most often exercise are those related to land use regulation. (Towns are otherwise subject to county land use regulation.)

Cities and villages. Wisconsin has 190 cities and 415 villages. City and village boundaries do not follow any particular pattern and are determined when the residents of territory lying within one or more towns incorporate the territory as a city or village. Incorporation is authorized by state law, and several procedures are provided. Typically, residents who wish to incorporate territory file a petition with the circuit court. If the circuit court determines that the petition is formally sufficient and that requirements pertaining to size, population, and

population density have been met, the petition is forwarded to the state's Incorporation Review Board. If that board determines that the incorporation is in the public interest, a referendum on the incorporation is held in the territory that is proposed to be incorporated. If the referendum is approved, the city or village is established.

The governing body of a city is the common council, which is composed of alders and, in cities that have one, a mayor. The alders are elected at the nonpartisan spring election. Each city decides for itself how many alders it will have, whether they will be elected at large or from election districts, what the term of office will be, and whether terms will be staggered or concurrent. The mayor is elected at large at the nonpartisan spring election for a term decided by the city. The mayor presides over meetings of the common council but has no vote, except to break a tie.

Cities use two forms of executive organization. In most cities, the mayor is the chief executive officer. The mayor can veto the council's actions and has a general responsibility to ensure that the laws are obeyed and that city officials and employees carry out their duties. Specific responsibilities, however, vary from city to city. In some cities, for example, the mayor proposes an annual budget for the city, but in others, the council develops the budget itself. Similarly, the mayor might have authority to appoint many or few of a city's appointive positions.

In place of a mayor, ten cities have created the position of city manager. A city manager is appointed (and can be removed) by the common council. A city manager can attend, but does not preside or vote at, meetings of the council and cannot veto its actions. The responsibilities of a city manager include proposing an annual budget and appointing department heads, unless the common council defines the position differently.

City officers other than alders and the mayor or city manager can be elected or appointed, as decided by the city. If elected, they are elected at the nonpartisan spring election.

The governing body of a village is the village board, which is composed of trustees and a village president. Trustees are elected at the nonpartisan spring election for staggered terms. Each village decides for itself how many trustees it will have, whether they will be elected at large or from election districts, and what the term of office will be. The village president is elected at large at the nonpartisan spring election, for a term decided by the village. The village president presides over meetings of the village board and votes as a trustee. The president also acts on behalf of the board in certain matters.

Villages do not have a separate elected executive officer, but 11 villages have created the position of village manager to perform much the same role as a city

manager performs in a city. A village manager is appointed (and can be removed) by the village board.

Village officers other than the trustees, president, and village manager (if any) can be elected or appointed, as decided by the village. If elected, they are elected at the nonpartisan spring election.

Cities and villages, like towns, provide basic services. These include fire protection, road maintenance, and police service. To a greater extent than towns or counties, however, cities and villages have broad authority to make local policy. Some powers are granted expressly in state statutes. Among the most characteristic of these are powers related to land use regulation, including authority to make rules that limit land uses in particular areas and that limit the kinds of structures that can be built or maintained in the city or village and authority to grant exceptions to the rules.

Beyond the authority granted in the statutes, however, cities and villages possess "home rule" powers conferred by the state constitution. The home rule provision states that cities and villages have the authority to "determine their local affairs and government, subject only to this constitution and to such enactments of the legislature of statewide concern as with uniformity shall affect every city or every village." The extent of the powers conferred by the provision and the extent to which those powers may be restricted by the state have varied over time, based on judicial decisions. Typically, however, the provision has been understood to allow cities and villages to take action on local matters without specific authorization from the state. That is, conversely to the situation with towns or counties, cities and villages can take such action unless specifically prohibited from doing so.

An additional power exercised only by cities and villages is the power of annexation: the power to detach territory from a town and attach it to the city or village. There are several different procedures by which an annexation can take place. Usually, all of the owners of property in the territory to be annexed sign on to a petition for annexation that is filed with the annexing city or village. If the petition meets certain statutory requirements and the governing body of the city or village enacts an ordinance approving the annexation, the territory becomes part of the city or village. In most cases, a town has no power to prohibit an annexation of part of its territory (but it can challenge the legality of an annexation in court).

Although cities and villages ordinarily have the same powers and duties, the legislature has imposed special requirements on "1st class" cities, including specific standards for budgeting, public employment, and police and fire department administration. Milwaukee is Wisconsin's only 1st class city currently.

Special purpose districts

Wisconsin has over 1,100 special purpose districts. The legislature has created some special purpose districts directly, and it has also authorized general purpose districts to create certain types of special purpose districts. Although a special purpose district exists only to perform a special function, the scope of its authority and its impact on the people who reside within its jurisdiction can be great. For example, some school districts have jurisdiction over the education of tens of thousands of children and some metropolitan sewerage districts manage sewage for hundreds of thousands of people. Other special purpose districts, however, such as certain public inland lake protection and rehabilitation districts, have authority over a very small geographic area and directly affect only a very small number of people.

School districts. Wisconsin has 421 school districts, which collectively cover the entire territory of the state. District boundaries can be modified, including by subdividing or consolidating existing districts, so long as no territory of the state is left outside of a district. Boundary modifications are typically initiated by the affected districts and might require ratification by referendum. The governing body of a school district is the school board. School board members are elected at the nonpartisan spring election, usually to staggered three-year terms. The number of members on a school board varies between three and eleven, and school board members can be elected at large or from election districts. School districts operate primary and secondary schools and otherwise provide educational services to the children who reside in the district. School districts are authorized to levy property taxes and to incur debt.

Technical college districts. Wisconsin has 16 technical college districts, which collectively cover the entire territory of the state. The number of districts and their boundaries were originally determined by a predecessor of the state Technical College System Board, which now has the power to reorganize the districts. Technical college districts are governed by boards of nine members, who are appointed for staggered three-year terms. Depending on the district, the appointments are made by a committee composed of the county board chairs of the counties that lie within the district or by a committee composed of the school board presidents of the school districts that lie within the district. For the Milwaukee Area Technical College District, the appointing committee is composed of the Milwaukee county executive and the Milwaukee, Ozaukee, and Washington county board chairs. Technical college districts operate technical colleges that provide postsecondary education and occupational training to persons who enroll in their programs. Districts are authorized to charge tuition and other fees, levy property taxes, and incur debt.

Metropolitan sewerage districts. Wisconsin has seven metropolitan sewerage districts. The legislature created the Milwaukee Metropolitan Sewerage District (MMSD) in the Milwaukee area. State law authorizes general purpose districts in the rest of the state to create their own metropolitan sewerage districts. Sewerage districts plan, design, construct, maintain, and operate sewerage systems for the collection, transmission, disposal, and treatment of both sewage and storm water. An 11-member commission governs the MMSD, and commissions made up of five or nine members govern other sewerage districts. Commissioners of the MMSD are appointed to staggered three-year terms by officials of the municipalities located in Milwaukee County. Commissioners of the Madison Metropolitan Sewerage District are appointed to staggered three-year terms by officials of the municipalities included in the district. Commissioners of other sewerage districts are generally appointed to staggered five-year terms by the county board of the county in which the district is located. Funds for a district's projects and operations are generated from property taxes assessed against property located in the district, from the issuance of bonds, and from user fees that are paid by the individuals and businesses that use the district's services. A large district, like the MMSD, provides services both to people who live within its jurisdiction and to people whose municipalities have contracted with it for its services.

Professional sports team stadium districts. Wisconsin has three professional sports team stadium districts. The Southeast Wisconsin Professional Baseball Park District was created by the legislature in 1995 and was authorized to issue bonds to acquire, construct, own, and operate a baseball park and related facilities. The district built, and is the majority owner of, American Family Field, the home stadium of the Milwaukee Brewers baseball team. To pay off the bonds, and to pay for stadium maintenance, the district is authorized to impose a sales tax within the district's jurisdiction, which consists of the counties of Milwaukee, Ozaukee, Racine, Waukesha, and Washington. The tax, however, may not be collected after August 31, 2020. The district is governed by a board of 13 members: six appointed by the governor, three for two-year terms and three for four-year terms; two appointed by and serving at the pleasure of the Milwaukee county executive for indefinite terms; and one each appointed by and serving at the pleasure of the Racine county executive, Waukesha county executive, Ozaukee county board chair, and Milwaukee mayor.

The Professional Football Stadium District was created by the legislature in 1999 and was authorized to issue bonds to finance the renovation of Lambeau Field, the home stadium of the Green Bay Packers football team. To pay off the bonds, the district was authorized to impose a sales tax within the district's jurisdiction, which consists of Brown County. The sales tax was imposed until September 2015, at which time sufficient money had been collected to repay the bonds and to set aside a required reserve fund. Although its purpose has been carried out, the district continues to exist. The district is governed by a board of seven members who are appointed for concurrent two-year terms by elected local officials, including the mayor of Green Bay and the Brown county executive.

The Wisconsin Center District was created in 1994 by the City of Milwaukee under a state law that permits general purpose districts in the state to create a kind of special purpose district called a local exposition district. The district was authorized to issue bonds to build, own, and operate certain entertainment facilities in Milwaukee. (These facilities are known today as the Miller High Life Theatre, Wisconsin Center, and UW-Milwaukee Panther Arena.) To pay off the bonds, the district is authorized to impose special sales taxes in Milwaukee County on hotel rooms, on food and beverages sold in restaurants and taverns, and on car rentals. Operating revenues of the facilities pay for the district's operations. In 2015, the legislature expanded the district's purpose, altered its governance structure, and authorized it to issue bonds to finance the development and construction of the Fiserv Forum, home arena of the Milwaukee Bucks basketball team. The state, the City of Milwaukee, and Milwaukee County are required to provide the district the money that the district will need to pay off the bonds. The district is governed by a board of 17 members, including the state assembly speaker and minority leader, the state senate majority leader and minority leader, and appointees of the governor, the Milwaukee mayor, the Milwaukee common council president, and the Milwaukee county executive.

Other special purpose districts. State law also authorizes the creation of other types of special purpose districts. These include agricultural drainage districts, sanitary districts, public inland lake protection and rehabilitation districts, sewer utility districts, solid waste management systems, long-term care districts, water utility districts, and mosquito control districts.