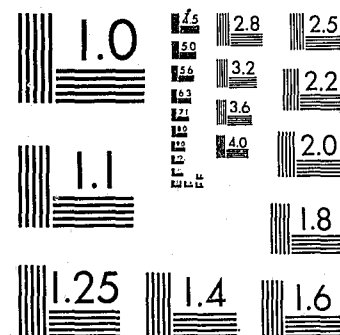


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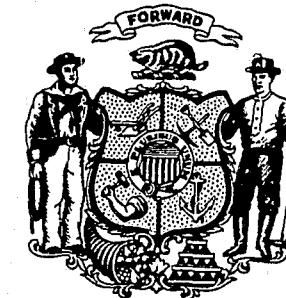
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**COSTS AND REVENUES OF
THE WISCONSIN TRIAL COURT SYSTEM**

STAFF BRIEF 80-17

78348

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August 15, 1980

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ACQUISITION

Wisconsin Legislative Council Staff

Madison, Wisconsin

Technical Advisory Committee on
Court Fees and Costs

August 15, 1980

STAFF BRIEF 80-17*

COSTS AND REVENUES OF THE WISCONSIN TRIAL COURT SYSTEM

INTRODUCTION

SECTION 494 of Ch. 449, Laws of 1977, the "Court Reorganization Act," mandated, among other things, a Legislative Council study of court-related fees and costs. Specifically, SEC. 494 provides that this study should involve a review of "current fines, forfeitures and court-related fees and costs to consider whether specific fines, forfeitures or court-related fees and costs should be raised, lowered, abolished or retained and whether the percentage of such amounts payable to the state should be raised, lowered or retained."

Pursuant to this directive, the Legislative Council, at its May 30, 1980 meeting, created an eight-member Technical Advisory Committee to the Legislative Council's Committee on Courts to develop and analyze relevant data and information and to report its findings and recommendations to the Committee on Courts on or before December 15, 1980.

This Staff Brief was prepared for the Technical Advisory Committee. It presents and analyzes data relating to the costs incurred by the state and counties for operating the trial courts and the revenues generated from their operation. PART I summarizes state expenditures for operating the trial courts during fiscal year 1979-80, as estimated by the Fiscal Officer, Wisconsin Supreme Court. PART II discusses state revenues derived from the trial court system as reported by all 72 Wisconsin counties in their 1979 calendar year financial reports filed with the Department of Revenue, Bureau of Municipal Audit. PART III reviews county expenditures for, and county revenues from, the trial court system for calendar year 1979, as reported to the Bureau of Municipal Audit.

It is important to note that the figures presented in this document represent two different time periods. Unfortunately, financial accounting and reporting at the county level is based on the calendar year, pursuant

*This Staff Brief was prepared by Dan Fernbach, Senior Staff Attorney, Legislative Council Staff.

to s. 59.17 (8), Wis. Stats., while the state's records are based on a July 1 - June 30 fiscal year.

Finally, prior to reviewing the cost and revenue data contained in this report, it should be stated that the figures contained in Parts II and III, as reported to the state by the counties, can only be viewed as rough estimates of actual costs and revenues. While each county's submitted report has been checked for mathematical errors, it is impossible to determine with precision which specific items of court-related costs or revenues have been assigned by the individual county clerks to the accounting categories established in the reporting statement.

In addition, there are significant gaps in cost and revenue information as reported from county to county. For example, while most counties reported the amount of penal fines collected for the state, only 19 of the 72 counties reported the amount of forfeiture revenues collected for the state. While it might be assumed that most of the counties in fact reported forfeiture revenues as part of the revenues reported from penal fines, this cannot be established with certainty without additional contact with the 53 county clerks who did not report any amount of forfeiture revenues collected for the state.

In summary, due to a lack of uniformity in reporting from county to county and other shortcomings in the reporting categories contained in the financial reporting statement used by the Department of Revenue (the reporting statement was not designed to identify revenue from each individual statutory fee or other source of revenue), it is not possible to determine the exact amount of revenue generated from any specific statutory fee (except probate fees) or item of statutory court costs.

PART I

SUMMARY OF STATE COSTS TO OPERATE
THE TRIAL COURT SYSTEM

A. CIRCUIT COURTS

At present, the state assumes the cost of the statutory salaries and fringe benefits of Wisconsin's 190 circuit court judges, as well as the statutory salaries and fringe benefits of all circuit court reporters. In addition, the state pays the per diem salaries and expenses of assigned reserve judges when it becomes necessary to assign additional judges to handle excess judicial work load in a particular area of the state.

The county assumes all other operational costs of the trial court system, and until June 30, 1980, paid discretionary salary supplements to judges and court reporters.

Beginning July 1, 1980, the state pays the entire compensation package for judges and court reporters. For the 1980-81 fiscal year, the statutory salary for circuit judges is \$49,182 per year, and the statutory salary range for circuit court reporters is between \$17,136 and \$23,652 per year.

In fiscal year 1979-80, it is estimated by the Fiscal Officer, Wisconsin Supreme Court, that the following amounts were paid by the state for the operation of Wisconsin's trial court system:

Circuit Courts (1979-80)

Salaries (Judges and Reporters)	\$12,444,861
Fringe Benefits (Judges and Reporters)	2,542,356
Miscellaneous (Including Per Diem Salaries of Assistant Reporters)	463,000
Travel Expenses	<u>212,825</u>
TOTAL	\$15,663,042

Obviously, these state costs will increase significantly during the 1980-81 fiscal year as the state assumes the entire compensation package for circuit court judges and reporters.

It should also be noted that the previous Legislative Council Staff study of costs and revenues of the trial court system, conducted in October 1974 [Legislative Council Staff Research Bulletin 74-12, Costs and Revenues of the Wisconsin Trial Court System, dated October 30, 1974], revealed that during the 1973-74 fiscal year, the total cost to the state of operating the trial court system was \$6,026,653 or 38.5% of the total cost to the state during fiscal year 1979-80.

B. MUNICIPAL COURTS

The entire cost of operating the municipal court system is borne by municipalities. The state contributes nothing to the system, nor does the state receive any revenue from forfeitures collected by municipal courts resulting from violations of municipal ordinances.

PART II

STATE REVENUES DERIVED FROM THE TRIAL COURT SYSTEM

There are several different types of "user fees" paid by litigants which reimburse the state for a portion of the cost of operating the trial court system. Other important sources of state revenue are criminal fines and civil forfeitures.

A. SUIT TAX

Prior to the 1977 revision of the Judicial Article of the Wisconsin Constitution, art. VII, s. 18, Wis. Const., and s. 814.21, Wis. Stats., imposed a state tax on all civil suits, the proceeds of which were applied toward the payment of the state's share of judicial salaries. However, the constitutional provision was repealed in 1977; and, in 1978, in conjunction with legislation providing for the full assumption of judicial salaries by the state, the Legislature eliminated the specific application of suit tax revenues towards the payment of judges' salaries.

Currently, a general suit tax of \$11 is applicable to most civil actions, except that actions in municipal court, probate proceedings, cognovit judgments, mental commitments and juvenile cases are exempt from the suit tax. [The amount of suit tax applicable to other specific civil actions is shown in Staff Brief 80-7, Appendix 1, Table 1, page 21.]

All suit taxes paid in circuit court actions are forwarded to the state and paid into the State Treasury as general purpose revenue, including the special suit tax of \$2 which is levied against all defendants for traffic violations.

In calendar year 1979, the state collected \$3,272,036 in circuit court suit taxes. In calendar year 1972, the reporting period for state court system revenues used in the 1974 Legislative Council study mentioned above, the state collected a total of \$1,157,255 in circuit and county court suit taxes or 35.4% of the amount of suit taxes collected in 1979. Stated another way, the state's revenues from suit taxes in 1979 were 283% higher than revenue levels in 1972.

B. STATE FEE IN CRIMINAL CASES

A \$3 fee is assessed against the defendant in all criminal cases, the proceeds of which are paid into the State Treasury. During calendar year 1979, the state received \$682,258 in revenues from this fee. This represents a considerable increase from the amount collected in calendar year 1972, which was \$222,825 or 32.7% of the 1979 state criminal fee revenues.

C. PROBATE FILING FEE

When an estate is filed with the court for probate, a "filing fee" is substituted for the customary clerk's fee. The amount of the fee is based on the size of the estate, and ranges from no charge for an estate of less than \$1,000, to \$100 for each \$100,000 in assets for estates of more than \$100,000. The county treasurer collects these fees from the register in probate, retains 35% for the county and forwards 65% to the State Treasurer. In calendar year 1979, the state received \$743,853 as its share of probate filing fee revenues. This represents a sizable growth in probate fee revenues from the amount collected in 1972, which was \$351,810 or 47.3% of the state share of probate fees collected in 1979.

D. TOTAL STATE REVENUE FROM USER FEES

The state derives revenue from the trial court system from the above-mentioned user fees. The total state user fee revenues for calendar year 1979 are set forth below:

Total State User Fee Revenues

Circuit Court Suit Taxes	\$3,272,036
Probate Filing Fees	743,853
Criminal Fee	<u>682,258</u>
TOTAL	\$4,698,147

This figure represents only a fraction (30%) of the total cost to the state of operating the trial court system. However, these state revenues have increased dramatically since 1972 when the state collected a total of \$1,730,890 in user fee revenues or 36.8% of the state user fee collections for 1979. Also, as discussed below, if penal fines, state forfeitures and additional penalty assessments are also included as trial court revenues, the percentage of state costs covered by these revenues is substantially increased.

E. STATE REVENUE FROM FINES, FORFEITURES AND PENALTY ASSESSMENTS

Revenues to the state from penal fines, forfeitures and penalty assessments should be considered separately from the above-discussed user fees. Fine and forfeiture levels are established primarily on the basis of the severity of the offense committed and imposed, to some degree, in accordance with a perceived deterrent effect. In addition, art. X, s. 2,

of the Wisconsin Constitution, requires that the "clear proceeds" of all penal fines and forfeitures be paid into the school fund. Thus, by being constitutionally segregated for educational purposes, state revenue from fines and forfeitures cannot be used directly to offset the cost of operating the trial courts.

Currently, the county transmits to the state 90% of the proceeds collected from penal fines and state forfeitures, and retains 10% to cover the county's administrative costs. There is one exception to this rule--fines and forfeitures from state traffic code violations are split 50-50 between the state and the county.

In addition, since January 1978, the counties have been collecting a 10% penalty assessment surcharge on all fines and forfeitures imposed for violations of state law and local ordinances, except nonmoving traffic violations. These surcharges are forwarded 100% to the state and deposited in the law enforcement training fund. [See s. 165.87, Wis. Stats.]

In calendar year 1979, the state collected the following amounts in penalty revenues:

<u>Total State Penalty Revenues</u>	
Penal Fines	\$6,190,031
State Forfeitures	1,206,872
Penalty Assessment Surcharges	<u>1,037,859</u>
TOTAL	\$8,434,762

Once again, this figure represents a sizable increase over the sum reported for calendar year 1972, when the total amount of state penalty revenues was \$2,481,688 or 29.4% of the 1979 total.

F. TOTAL STATE USER FEE AND PENALTY REVENUES

State penalty revenues alone (penal fines, forfeitures and penalty assessment surcharges) represent 53.9% of the total cost to the state of operating the trial court system. Although these revenues are not available to fund the state's share of costs of operating the trial court system, when added to the state's user fee revenues, the total state revenues for calendar year 1979 become \$13,132,909, or 83.8% of total state costs.

Table 1 sets forth the amounts of state revenue from the trial court system for calendar year 1979 by individual county and by type of revenue.

TABLE 1

STATE REVENUES COLLECTED BY COUNTIES DURING CALENDAR YEAR 1979

County	Circuit Court Suit Taxes	Probate Fees Paid to State	Penal Fines Collected for State	Forfeitures Collected for State	Court Fees Collected for State	State Penalty Assessments Collected	Total
Adams	\$ 23,495	\$ 1,045	\$ 25,536	\$ --	\$ 3,723	\$ --	\$ 53,799
Ashland	9,341	2,572	7,871	16,097	3,446	--	48,007 ¹
Barron	29,092	4,367	56,326	--	--	--	89,785
Bayfield	12,114	1,115	7,925	27,819	--	--	48,973
Brown	72,364	24,233	115,195	--	3,979	25,992	241,763
Buffalo	7,030	1,641	28,010	--	3,819	8,887	49,387
Burnett	17,840	1,923	--	25,099	9,301	--	54,163
Calumet	12,318	4,185	44,815	12,730	7,425	--	171,890 ²
Chippewa	35,914	5,547	105,888	--	3,366	--	150,715
Clark	15,908	2,942	55,482	--	8,436	17,892	100,660
Columbia	54,645	8,664	145,711	--	3,675	--	212,695
Crawford	8,140	1,554	34,628	--	3,843	--	48,165
Dane	336,437	56,964	667,459	--	--	167,995	1,228,855

¹Includes \$8,680 in unidentified court-related state revenue.

²Includes \$90,417 in unidentified court-related state revenue.

<u>County</u>	<u>Circuit Court Suit Taxes</u>	<u>Probate Fees Paid to State</u>	<u>Penal Fines Collected for State</u>	<u>Forfeitures Collected for State</u>	<u>Court Fees Collected for State</u>	<u>State Penalty Assessments Collected</u>	<u>Total</u>
Dodge	42,897	11,707	80,854	--	14,203	--	149,661
Door	13,495	7,337	65,244	--	1,794	8,572	96,442
Douglas	79,830	3,301	92,899	--	40,275	--	216,305
Dunn	19,680	3,299	187,394	--	12,802	--	223,175
Eau Claire	120,312	11,575	147,578	--	72,708	--	352,173
Florence	5,780	706	28,367	--	--	5,980	40,833
Fond du Lac	95,303	12,617	180,639	--	--	56,151	344,710
Forest	9,349	876	30,682	--	798	--	41,705
Grant	46,884	9,500	--	146,727	--	--	203,111
Green	29,573	9,687	66,424	--	--	18,867	124,551
Green Lake	21,450	3,281	23,998	--	--	--	48,729
Iowa	28,731	4,794	20,621	21,805	--	--	75,951
Iron	7,826	344	19,544	--	312	--	28,026
Jackson	33,889	2,512	26,518	105,012	--	--	167,931
Jefferson	37,626	13,816	114,055	--	22,637	30,613	218,747
Juneau	5,387	4,111	17,881	103,230	23,504	--	155,983 ³
Kenosha	78,443	18,335	71,042	172,476	16,596	55,095	411,987

³Includes \$1,870 in unidentified court-related state revenue.

<u>County</u>	<u>Circuit Court Suit Taxes</u>	<u>Probate Fees Paid to State</u>	<u>Penal Fines Collected for State</u>	<u>Forfeitures Collected for State</u>	<u>Court Fees Collected for State</u>	<u>State Penalty Assessments Collected</u>	<u>Total</u>
Kewaunee	7,173	4,315	15,011	--	3,234	7,033	36,766
La Crosse	38,552	25,001	122,595	--	17,830	40,178	244,156
Lafayette	8,470	3,822	--	49,408	5,431	--	67,131
Langlade	10,135	1,458	36,745	--	4,730	10,147	63,215
Lincoln	22,239	1,405	49,909	--	1,992	14,025	89,570
Manitowoc	28,882	13,462	42,245	--	--	71,722	156,251
Marathon	63,058	11,994	138,205	--	--	38,105	251,362
Marinette	16,807	5,842	60,895	--	5,673	--	89,217
Marquette	13,032	1,229	34,492	--	--	--	48,753
Menominee	875	38	--	1,761	--	--	2,674
Milwaukee	500,123	140,738	438,287	--	83,865	83,082	1,246,095
Monroe	31,781	5,134	167,738	--	14,034	36,437	255,124
Oconto	15,035	3,806	80,246	--	7,109	15,280	121,476
Oneida	19,839	8,293	64,192	--	4,971	--	97,295
Outagamie	70,353	13,311	155,282	33,318	--	--	272,264
Ozaukee	74,416	8,945	111,157	47,776	5,898	--	248,192
Pepin	15,197	902	6,682	--	324	3,595	16,700
Pierce	20,402	2,645	46,760	--	--	--	69,807

<u>County</u>	<u>Circuit Court Suit Taxes</u>	<u>Probate Fees Paid to State</u>	<u>Penal Fines Collected for State</u>	<u>Forfeitures Collected for State</u>	<u>Court Fees Collected for State</u>	<u>State Penalty Assessments Collected</u>	<u>Total</u>
Polk	24,893	5,360	--	57,893	3,911	--	92,057
Portage	60,406	4,828	163,962	--	--	--	229,196
Price	7,985	1,819	29,796	--	4,117	6,487	50,204
Racine	104,944	40,335	285,534	--	26,654	--	457,467
Richland	13,587	4,429	26,974	--	9,434	--	54,424
Rock	70,784	19,339	40,957	139,135	49,055	67,688	386,958
Rusk	12,186	1,129	31,910	--	12,695	--	57,920
St. Croix	30,909	4,387	123,898	--	12,700	27,742	199,636
Sauk	67,657	8,726	203,981	10,476	2,268	--	293,108
Sawyer	6,538	1,830	33,556	--	--	--	41,924
Shawano	27,318	2,937	--	86,355	--	22,615	139,225
Sheboygan	57,902	18,571	237,283	--	29,483	--	343,239
Taylor	5,923	1,853	--	30,589	3,749	7,313	49,427
Trempealeau	19,612	3,519	37,100	--	10,132	--	70,363
Vernon	9,968	4,725	42,794	--	6,389	10,769	74,645
Vilas	9,592	4,683	49,276	--	5,924	--	69,475
Walworth	61,015	19,658	136,529	--	--	--	217,202
Washburn	8,716	1,542	49,806	--	--	--	60,064

<u>County</u>	<u>Circuit Court Suit Taxes</u>	<u>Probate Fees Paid to State</u>	<u>Penal Fines Collected for State</u>	<u>Forfeitures Collected for State</u>	<u>Court Fees Collected for State</u>	<u>State Penalty Assessments Collected</u>	<u>Total</u>
Washington	53,641	12,856	40,965	119,166	3,222	--	229,850
Waukesha	159,457	49,220	266,855	--	52,034	128,855	656,421
Waupaca	38,472	8,929	83,391	--	--	--	130,792
Waushara	12,536	2,718	29,956	--	912	--	46,122
Winnebago	88,534	26,129	144,112	--	--	50,742	309,517
Wood	62,059	7,441	85,352	--	37,846	--	192,698
TOTALS	\$3,272,036	\$743,853	\$6,190,031	\$1,206,872	\$682,258	\$1,037,859	\$13,233,876

SOURCE: Wisconsin Department of Revenue, Bureau of Municipal Audit.

PART III

COUNTY EXPENDITURES FOR, AND
REVENUES FROM, THE TRIAL COURT SYSTEM

A. COSTS TO COUNTIES OF THE TRIAL COURT SYSTEM

At present, counties assume all costs of operating the circuit courts other than the salaries and fringe benefits of the judges and court reporters and the expenses of assigned circuit judges and reserve judges. In other words, the counties pay the salaries of the clerk of courts, court commissioners and other clerical personnel, including the register in probate and his or her staff, as well as all materials and office supplies. In addition, the counties pay the cost of operating and maintaining courtrooms, offices of judges and other court personnel and county law libraries. Until June 30, 1980, counties also paid discretionary salary supplements to circuit judges and reporters.

In calendar year 1979, Wisconsin counties spent a total of \$39,030,424 for the operation of the trial courts. In comparison, in calendar year 1972, counties spent \$16,620,247 to operate the trial courts, or 42.6% of their 1979 expenditures.

B. COUNTY REVENUES DERIVED FROM THE TRIAL COURT SYSTEM

In addition to the county share, if any, of the various user fees and penalty revenues discussed in Part II, there are numerous other types of user fees imposed upon litigants which reimburse counties for a portion of their costs of operating the trial courts.

One major source of county user fee revenues are statutory clerk's fees. Clerk's fees, which vary widely in their incidence and size, are not shared with the state, but are paid entirely into the county treasury. Some are imposed as filing fees when an action is commenced, while others are imposed for various clerical services such as issuing a summons, docketing a judgment or forwarding a case file to an appellate court. [See Staff Brief 80-7, Appendix 1, Table 2, page 22, for a complete listing of statutory clerk's fees.]

In addition to clerk's fees, counties also derive revenue from many other miscellaneous court-related fees and costs. For example, if a litigant in small claims court demands a jury trial, he or she must pay an additional clerk's fee of \$6 plus a \$24 jury fee. Other miscellaneous fees include court commissioner fees, sheriff fees for service of process and many others. [A complete listing of all statutory fees and costs is set forth in Appendices 1 and 2 of Staff Brief 80-7.]

Another important source of revenue for counties is the 10% or 50% county share of revenue from criminal fines and civil forfeitures. In

addition, revenues derived from forfeitures imposed for violations of county ordinances, including traffic ordinances, are retained 100% by the county.

In calendar year 1979, the total revenue of all counties from court-related user fees and penalties was \$15,454,280, or 39.6% of all operational costs incurred by the counties during the same period. In comparison, total county revenues from the trial courts in calendar year 1972 were \$7,755,186, or 50.2% of the total amount retained by the counties in 1979.

Table 2 provides a breakdown of revenues from, and expenditures for, the circuit courts by each of Wisconsin's 72 counties during the 1979 calendar year, and also sets forth for each county the degree to which county revenues cover county operational costs. As noted above, the 72 counties spent approximately \$39 million for circuit court operations and received roughly \$15.5 million in revenues, or nearly 40% of their total expenditures.

TABLE 2
COUNTY REVENUES FROM AND EXPENDITURES FOR
THE OPERATION OF THE CIRCUIT COURTS
DURING CALENDAR YEAR 1979

County	Total Revenue Received by County	Total Operational Costs Incurred by County	Total Revenue as Percent of Total Operational Costs
Adams	\$ 98,295	\$ 148,819	66.1%
Ashland	82,667	130,820	63.2
Barron	112,198	180,046	62.3
Bayfield	44,485	112,687	39.5
Brown	306,194	966,803	31.7
Buffalo	57,394	146,731	39.1
Burnett	45,103	99,878	45.2
Calumet	93,479	224,117	41.7
Chippewa	174,794	267,043	65.5
Clark	120,439	165,414	72.8
Columbia	240,488	240,828	99.9
Crawford	48,226	137,420	35.1
Dane	1,160,925	3,477,883	33.4
Dodge	233,252	373,126	62.5
Door	67,726	162,897	41.6
Douglas	161,080	316,888	50.8
Dunn	219,540	184,903	118.7
Eau Claire	384,422	427,435	89.9
Florence	39,679	52,277	75.9
Fond du Lac	279,358	575,491	48.5

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<u>County</u>	<u>Total Revenue Received by County</u>	<u>Total Operational Costs Incurred by County</u>	<u>Total Revenue as Percent of Total Operational Costs</u>
Forest	30,973	94,617	32.7
Grant	198,000	242,520	81.6
Green	125,680	174,374	72.1
Green Lake	53,557	142,789	37.5
Iowa	106,080	144,720	73.3
Iron	37,562	69,710	53.9
Jackson	166,080	127,980	129.8
Jefferson	289,504	379,290	76.3
Juneau	140,610	165,584	84.9
Kenosha	444,830	1,013,053	43.9
Kewaunee	54,086	108,768	49.7
La Crosse	224,715	490,491	45.8
Lafayette	77,547	87,829	88.3
Langlade	62,206	130,514	47.7
Lincoln	88,339	169,927	52.0
Manitowoc	197,922	360,387	54.9
Marathon	298,187	773,897	38.5
Marinette	113,133	222,669	50.8
Marquette	63,501	85,720	74.1
Menominee	4,645	46,936	9.9
Milwaukee	2,277,390	13,537,858	16.9
Monroe	233,699	178,232	131.1
Oconto	111,252	101,763	109.3
Oneida	103,307	178,398	57.9
Outagamie	394,691	724,761	54.5

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<u>County</u>	<u>Total Revenue Received by County</u>	<u>Total Operational Costs Incurred by County</u>	<u>Total Revenue as Percent of Total Operational Costs</u>
Ozaukee	247,476	444,363	55.7
Pepin	23,015	64,237	35.8
Pierce	78,849	165,560	47.6
Polk	110,588	208,687	53.0
Portage	212,855	316,154	67.3
Price	41,864	120,078	34.9
Racine	630,479	1,419,069	44.4
Richland	64,134	134,654	47.6
Rock	456,018	1,048,246	43.5
Rusk	39,929	89,106	44.8
St. Croix	256,452	304,746	84.1
Sauk	245,645	311,352	78.9
Sawyer	38,867	89,641	43.4
Shawano	159,565	167,108	95.5
Sheboygan	407,576	678,132	60.1
Taylor	53,100	98,319	54.0
Trempealeau	63,773	105,882	60.2
Vernon	71,374	125,137	57.0
Vilas	87,618	125,809	69.6
Walworth	370,913	683,603	54.3
Washburn	49,989	178,247	28.0
Washington	307,746	604,562	50.9
Waukesha	826,452	1,845,052	44.8
Waupaca	167,143	190,137	87.9

<u>County</u>	<u>Total Revenue Received by County</u>	<u>Total Operational Costs Incurred by County</u>	<u>Total Revenue as Percent of Total Operational Costs</u>
Waushara	77,440	126,068	61.4
Winnebago	296,539	781,112	38.0
Wood	201,641	453,729	44.4
TOTALS	\$15,454,280	\$39,030,424	39.6%

SOURCE: Wisconsin Department of Revenue, Bureau of Municipal Audit.

PART IV

CONCLUSION

This Staff Brief has presented and analyzed available data relating to the costs incurred by the State of Wisconsin and county governmental units for operating the trial court system, as well as the revenues generated for the state and counties from the trial courts in the form of user fees, fines, forfeitures and penalty assessments.

All financial data was obtained from calendar year 1979 financial reports submitted by the counties to the Department of Revenue, except that estimated state expenditures for operating the trial courts during fiscal year 1979-80 were provided by the Fiscal Officer, Wisconsin Supreme Court.

As indicated in Part I, the state spent approximately \$15.7 million on the trial courts in fiscal year 1979-80. The previous Legislative Council study of court revenues and expenditures, conducted in 1974, revealed that the state spent slightly more than \$6 million on the trial courts in fiscal year 1973-74. Thus, state costs have increased more than 150% in the intervening six-year period. While some of these increases are the result of significant raises in the compensation level of circuit judges and court reporters, other contributing factors include increases in the authorized number of circuit judges, the conversion of county court judges to circuit judges and the gradual full assumption of judicial and court reporter compensation by the state, as a result of the recent court reorganization legislation enacted in 1978.

Part II, which analyzes state revenues from the trial courts, reveals that the state recovers nearly 84% of its trial court expenditures from court-related revenues from user fees and criminal and civil penalty proceeds. While this recoupment ratio, on its face, appears quite favorable when compared to the overall 40% recovery of local trial court expenditures by the counties, it should be noted that all of the state's revenue from fines, forfeitures and penalty assessments (which is 54% of all state trial court revenues) is earmarked for specific purposes and cannot be used to fund the court system. If these revenues are subtracted, the state's "effective" recovery ratio is only 30% of its trial court expenditures, or 10% less than the overall recovery ratio for county governments.

As indicated in Part III, overall county dollar expenditures for the trial courts have more than doubled, and county revenues from the trial courts have nearly doubled, between 1972 and 1979. During the same period, the overall county expenditure recovery ratio has increased from 22.5% in 1972 to 39.6% in 1979, possibly due in part to the above-discussed increased levels of state funding (and corresponding decreases in local funding) to compensate trial court judges and reporters.

However, this general improvement in the percentage by which county revenues fund county expenditures is not consistent from county to county. For example, while Dane County recovered a higher percentage of its costs through court-related revenues in 1979 than it did in 1972 (33.4% in 1979; 25.5% in 1972), Milwaukee County only recovered 16.9% of its costs in 1979 in comparison with a 22.2% recovery ratio in 1972. [See Table 2 of Research Bulletin 74-12, at pages 17-22, for 1972 individual county percentages.] It also should be noted that in calendar year 1979, four counties (Dunn, Jackson, Monroe and Oconto) reported that their trial courts recovered more money in court-related revenues than was actually expended on operating the courts.

Despite the interest that the statistics contained in this Staff Brief may generate, it should again be stressed that their value as a management tool to determine whether specific statutory court-related fees and costs should be "raised, lowered, abolished or retained" is quite limited due to the inconsistent reporting of items of cost and revenue by individual counties and the use of generalized reporting categories which fail to provide data on specific statutory user fees other than probate filing fees.

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