

HOW THIS REPORT IS ORGANIZED

The Executive Summary provides a high-level overview of findings, insights, policy options and conclusions, while the Introduction discusses the rationale for the report, its key research questions and its overall approach. A Methodology and Data segment details the research techniques and assumptions.

The report is then divided into five sections:

Section I explains the financing of fringe benefits in Milwaukee County, which has become perhaps the key financial issue facing Milwaukee County government, and an issue that any potential government restructuring must address. This section provides historical analysis, a glimpse into future trends and discussion of the county's methodology for allocating and budgeting fringe benefit costs, including so-called "legacy costs" associated with retirees.

Section II contains subsections that break down and analyze county government's major functions, as well as a concluding subsection that briefly analyzes remaining functions. These subsections discuss the legal and programmatic rationales that have placed these functions in Milwaukee County government, the financial considerations that would come into play should policymakers wish to consider housing them in an alternative government body, and the pros, cons and logistical questions associated with alternative entities. Alternative models found in other states provide context and perspective.

Section III provides broad financial models of three scenarios for alternative structures for Milwaukee County government.

Section IV describes the experience of the Commonwealth of Massachusetts in eliminating several of its county governments in the late 1990s. It summarizes the events that led to the decision to eliminate several county governments, the mechanics of the enabling legislation, and insights from this experience that might apply to Milwaukee County.

Section V summarizes the report's key findings and presents a set of step-by-step policy options for policymakers to consider as they grapple with the financial problems and governance challenges facing Milwaukee County government.

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