

A RESOLUTION

4 Providing for an advisory referendum on the April 3, 2012 election ballot to
5 inquire of Milwaukee County residents whether all Wisconsin workers should have
6 the right to seek safe working conditions and fair pay through collective bargaining.

7 WHEREAS, collective bargaining and other workers' rights have helped make
8 Wisconsin a great state to live and work as well as to raise and educate our families;
9 and

10 WHEREAS, Wisconsin has a long history of valuing and protecting its
11 workers, having passed the nation's first workers' compensation law in 1911 and the
12 first unemployment compensation law in 1932; and

13 WHEREAS, the rights of public sector bargaining originated in Wisconsin in
14 1959; and

15 WHEREAS, Wisconsin citizens have long benefitted from the gains made by
16 workers through collective bargaining, such as worker safety, sick leave, the eight-
17 hour work day, the forty-hour work week, and the ability to live the American Dream;
18 and

19 WHEREAS, collective bargaining rights have enabled working men and
20 women to achieve a fair and equitable standard of living that, in turn, have enabled
21 local businesses to prosper; and

22 WHEREAS, collective bargaining and other worker rights are under assault
23 within our state by those seeking to maximize corporate profits over the welfare of
24 working class citizens; now , therefore

25 BE IT RESOLVED, by the County Board of Supervisors of Milwaukee County,
26 Wisconsin, as follows:

27 Section 1. Referendum Election. The County Clerk is hereby directed
28 to call an advisory referendum election to be held at the regularly scheduled election
29 to be held on April 3, 2012, for the purpose of submitting to the qualified electors of
30 the county the proposition of whether all Wisconsin workers should have the right to
31 seek safe working conditions and fair pay through collective bargaining.

32 Section 2. Official Referendum Ballot Form. The ballot to be used at
33 the referendum election shall be prepared in accordance with the provision of
34 Sections 5.64(2) and 7.08 (1)(a) of the Wisconsin Statutes. The ballot shall be
35 substantially in the form attached hereto as Exhibit A; and

36 BE IT FURTHER RESOLVED that a copy of this resolution be sent to the
37 Milwaukee County Legislative Delegation, Governor Scott Walker and the Wisconsin
38 Counties Association.

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**EXHIBIT A
OFFICIAL REFERENDUM BALLOT
APRIL 3, 2012**

If you desire to vote on the question, mark a cross ("X") in the square beneath the question after "YES" if in favor of the question or mark a cross ("X") in the square beneath the question after "NO" if opposed to the question.

ADVISORY REFERENDUM

Should all Wisconsin workers have the right to seek safe working conditions and fair pay through collective bargaining?

YES

NO

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: November 28, 2011

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: A Resolution providing for an advisory referendum on the April 3, 2012 election ballot to inquire of Milwaukee County residents whether all Wisconsin workers should have the right to seek safe working conditions and fair pay through collective bargaining.

FISCAL EFFECT:

- | | |
|---|--|
| <input type="checkbox"/> No Direct County Fiscal Impact | <input type="checkbox"/> Increase Capital Expenditures |
| <input type="checkbox"/> Existing Staff Time Required | <input type="checkbox"/> Decrease Capital Expenditures |
| <input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues |
| <input type="checkbox"/> Absorbed Within Agency's Budget | <input type="checkbox"/> Decrease Capital Revenues |
| <input type="checkbox"/> Not Absorbed Within Agency's Budget | |
| <input type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Increase Operating Revenues | |
| <input type="checkbox"/> Decrease Operating Revenues | |

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	0	18,000
	Revenue	0	0
	Net Cost	0	18,000
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. ¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

Adoption of this resolution will authorize the addition of an advisory referendum question to be placed county wide on the Spring General Election to be held April 3, 2012.

The Milwaukee County Election Commission has estimated that adding a referendum question to the ballot will result in additional costs of \$18,000. This estimate is based on a pro rata share of election expenses - principally printing and advertising charges -- based on the number of contested elections.

Additional appropriations may need to be provided in 2012 to cover the estimated expenses, although a final cost will not be known until all election costs are calculated and distributed.

Department/Prepared By County Board/ Ceschin

Authorized Signature _____

Did DAS-Fiscal Staff Review? Yes No

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

Chris Abele

MILWAUKEE COUNTY EXECUTIVE



DATE: November 22, 2011

TO: The Honorable Lee Holloway, Chairman. Milwaukee County Board of Supervisors

FROM: Chris Abele, County Executive

SUBJECT: **Appointment of Kerry Mitchell**

Pursuant to Sec. 59.17(2) Wis. Stats, and subject to confirmation of your Honorable Body, I am pleased to appoint Ms. Kerry Mitchell to the position of Director of the Department of Human Resources for Milwaukee County.

Ms. Mitchell has worked in a number of senior-level human resources positions over 19 years at U.S. Bank and its predecessor companies, managing human resources teams and supporting up to 5,000 employees in corporate divisions across 29 states. In addition to the numerous human resources initiatives she has led, Ms. Mitchell has designed and launched several transformational talent and workflow redesigns allowing the department to be more efficient, high quality and customer service driven. Ms. Mitchell has a master's degree in management and organizational behavior.

I have every confidence that Ms. Mitchell will bring to the Department of Human Resources the leadership and vision needed for Milwaukee County. I urge you to give this appointment your favorable consideration.

A handwritten signature in cursive script, appearing to read "Chris Abele", written over a horizontal line.

Chris Abele
Milwaukee County Executive

Attachment

Cc: Supervisor Joe Sanfelippo
Terry Cooley – Chief of Staff
Rich Ceschin – Research Analyst
Jodi Mapp – Committee Clerk
Kerry Mitchell

KERRY MITCHELL

3006 Woodridge Dr. • Oshkosh, WI 54904 • (920) 379-7620 • kerryjmitchell@yahoo.com

CAREER SUMMARY

Leadership / Talent Management / Organizational Development / Employee Relations

Innovative Senior Human Resources Executive skilled at building teams, leading major business transformation, and reducing company expense. Respected as a trusted advisor leading successful organization change. Enjoy driving to tangible results from concepts and bringing clarity to complex people issues. Led executive recruitment, development, generalist, and business partner functions in a multi-state environment. Served as member of senior leadership teams. A leader who stays calm and focused during challenging times and who motivates and mentors staff to maximize their potential.

AREAS OF EXPERTISE

- Strategic HR Planning
- Leadership Development
- Talent Acquisition/Retention
- Regulatory Compliance
- Process Improvement
- Multi-site, Regional HR
- Compensation Design
- Succession/Talent Planning
- Employee Engagement
- Surveys and Measurement
- Leading/mentoring others
- Organizational Development
- Performance Management
- Change Leadership
- Policy Development

PROFESSIONAL EXPERIENCE / ACCOMPLISHMENTS

U.S. BANK - Oshkosh, WI

1990 - 2011

Country's 6th largest bank serving 25 states with 3,000+ branches providing consumer and business banking, wealth management and trust services, and global payments.

Corporate Human Resources Director (2009 - 2011)

Led HR team of 6 supporting 5 corporate divisions with 2,300 employees in 29 states.

- Developed partnerships with 5 bank executives and 40 senior leaders, focused on learning their business and providing new insights and solutions.
- Designed and facilitated talent management process with new customers, resulting in more targeted development planning and proactive review of retention risk.
- Led the talent acquisition initiative for Internet and Mobile Channel Division, attracting new talent for niche positions to enhance team performance on organization's largest initiative.
- Participated in Corporate HR Transformation Initiative, re-designing role of HR Generalist to represent business partner model across organization.

Senior Human Resources Manager (2004 - 2009)

HR business partner to Operations Division consisting of 5,000 employees in 26 states. Managed a team of 18-20 HR Managers and Generalists in 6 states.

- Launched cross-functional talent management initiative resulting in stronger succession pipelines.

- Partnered with executive management on restructuring to effectively capitalize on talent and workflow.
- Developed comprehensive compensation analysis process, resulting in more competitive pay for strongest performers and increased retention.
- Served on team that collaboratively launched new online mentoring system resulting in thousands of new mentoring relationships.
- Created reporting mechanism that provided leaders critical data on turnover and retention, compensation analysis, performance management, workforce planning and staffing, and talent management.
- Designed workforce planning tool, proactively analyzing hiring and reduction needs by market.
- Launched cross-functional Retention Strategy Team, creating development opportunity and networking platform for leaders.
- Successfully negotiated the most recent collective bargaining agreement with the Milwaukee County union.

Assistant Vice President - Human Resources Manager (2002 - 2004)

Provided HR service and support for the Transaction Processing Services Division including 2,500 employees in 18 states. Led a team of 9 HR employees in 6 states.

- Designed and facilitated leadership development program on generational diversity, which led to new and more effective approaches to leadership styles and training methodologies.
- Managed staff reductions and staff additions in several markets across the U.S. effectively leveraging and retaining available talent.
- Designed and facilitated senior leader discussions to envision future of their business model, and identified talent gaps and planned attrition.
- Effectively managed escalated employee relations issues including workers' compensation, equal rights, and unemployment compensation claims.
- Coached and developed HR team members to enhance their knowledge, experience and leadership capabilities.

Human Resources Manager (1998 - 2002)

Led team of 6 supporting multiple lines of business including Consumer Loan and Lease Operations, Indirect Lending, and Commercial Loan Services.

- Launched comprehensive training curriculum for all levels of leadership resulting in improved leadership skills and reduction in employee relations issues. Topics included leadership style, trust building, and gender/generational diversity.
- Designed and implemented staffing plan following company merger resulting in hiring 200 employees in 4 months.
- Redesigned applicant flow process and improved efficiencies using new technologies.
- Developed and executed Motivation and Retention survey using results to create strategies to enhance employee satisfaction and retention.

Human Resources Generalist (1994 -1998)

Provided HR partnership and support with primary focus on employee relations, performance management, and training.

EDUCATION

M.S. - Management and Organizational Behavior;
Silver Lake College - Manitowoc, WI

Concentrations in organizational development, training, and adult learning

B. A. - Psychology and Business; St. Norbert College, De Pere, WI
Concentrations in human resources, industrial psychology, and business

ADVISORY BOARDS AND COMMUNITY OUTREACH

The New North – Attract, Retain & Develop Committee: 2011 - present
Fox Valley Technical College, Business Advisory Board Member: 2005 – current
Human Resources Leadership Roundtable Member: 2008 – current
United Way - Financial Services Account Manager: 2005 - 2008
Seton School Anti-Bullying Task Force: 2009 - current
Partners in Education - Board Member: 2002 - 2009
American Red Cross - Interviewing/Selection Team Member
Workforce Development Center - former Advisory Board Member
Sexual Assault Crisis Center - former Board Member



OFFICE OF THE COUNTY EXECUTIVE

3

Milwaukee County

CHRIS ABELE • COUNTY EXECUTIVE

Date: January 5, 2012

To: Supervisor Lee Holloway, County Board Chairman

From: Chris Abele, Milwaukee County Executive

Subject: **Appointment to the Milwaukee County Pension Board**

Subject to the confirmation of our Honorable Body and pursuant to the provisions set forth in Chapter 201.24 (8.2) of county General Ordinances, I am hereby appointing Patricia Van Kampen to serve on the Milwaukee County Pension Board. Ms. Van Kampen's term will expire on February 2, 2015.

A copy of Ms. Van Kampen's resume is attached for your review. Thank you for your consideration.

A handwritten signature in black ink, appearing to read "Chris Abele", written over a horizontal line.

Chris Abele
Milwaukee County Executive

Attachment

Cc: Supervisor Joe Sanfelippo, Chair, Personnel Committee
Milwaukee County Board of Supervisors
Terry Cooley, County Board Chief of Staff
Rick Ceschin, Research Analyst
Jodi Mapp, Committee Clerk
Patricia Van Kampen

PATRICIA VAN KAMPEN

4520 N. Lake Drive, Whitefish Bay, Wis. 53211 | 414-962-4041 | kpvankampen@aol.com

EDUCATION

Marquette University
MBA **1974**

St. Norbert College
B. A. Magna cum Laude, Liberal Arts **1972**

PROFESSIONAL EXPERIENCE

NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY, COMMON STOCK DIVISION **1974 - 2010**

MASON STREET ADVISORS, WHOLLY OWNED SUBSIDIARY OF NORTHWESTERN MUTUAL
(FORMED IN 2002)

President, Northwestern Mutual Series Fund, Inc. **2008 – 2010**

Responsible for oversight of investment and administrative functions within the Northwestern Mutual annuity and variable life product line

Managing Director; Head of Equities **1999 – 2010**

Responsible for insurance company general account equity portfolios and All internally managed annuity and variable life equity portfolios

Portfolio Manager **1983 – 1999**
Responsible for domestic large and small capitalization equity portfolios

Common Stock Analyst **1974 -- 1983**

PROFESSIONAL DESIGNATIONS

Chartered Financial Analyst (CFA)

COMMUNITY INVOLVEMENT

Children’s Hospital and Health System Foundation: Board member and Investment Committee Chair
Froedtert Hospital: Investment Committee
Children’s Service Society of Wisconsin: Board member
Catholic Community Foundation: Board and Investment Committee member
Women’s Fund of Greater Milwaukee: Investment Committee

COUNTY OF MILWAUKEE
Department of Human Resources
INTER-OFFICE COMMUNICATION

AMENDED

DATE : January 18, 2012
TO : Committee on Personnel
FROM : Kerry J. Mitchell, Interim Director of Human Resources
SUBJECT : **Amended Informational Report for 01/27/2012
Personnel Committee Meeting**



Attached are a series of informational reports listing various personnel transactions that the Director of Human Resources intends to approve for implementation.

These reports (*reclassifications, advancements within the pay range, reallocations, and revisions to ECP*) are provided in accordance with the provisions of Chapter 17 and may be included on the agenda of the January 27, 2012 Personnel Committee Meeting for informational purposes.

In the event the Personnel Committee takes no action, the transactions noted on the reports will be implemented.

KJM:rly

Copy: HR Managers

Personnel Committee Meeting Date: January 27, 2012

Amended 01-23-2012

Reclassification Report

In accordance with the provisions of 17.05 of the Milwaukee County General Ordinances, the Director of Human Resources intends to reclassify the position noted below. The Department of Administration has verified that funds are available within the adopted budget to cover the cost associated with this action.

Requestor	Org	Position	Current Classification (Title)	Current Pay range	Proposed Classification Title)	Proposed Pay range	Current Year Impact (Top Step)	Annual Year Impact	Rate Steps	Pay Grade Rates	Annual Salary	Reason
CSS	2432	59270	Legal Counsel 2	34EM	Legal Counsel Administrator Child Support Services	37AM	\$6,448	\$6,985	01	\$46,3335	\$ 96,373.68	Change in Duties
									02	\$49,0132	\$101,947.46	
									03	\$51,9530	\$108,062.24	
									04	\$55,0701	\$114,545.81	
									05	\$58,3624	\$121,393.79	
Child Support	2432	59260	Legal Counsel Child Support Supervisor	38M	Legal Counsel Assistant Administrator	38LM	\$5,635	\$6,104	01	\$39,4385	\$ 82,032.08	Change in Duties
									02	\$41,1010	\$ 85,490.08	
									03	\$42,7638	\$ 88,948.70	
									04	\$44,9601	\$ 93,517.01	
									05	\$47,7234	\$ 99,264.67	
									6	\$50,6564	\$105,369.47	
									7	\$53,7739	\$111,849.71	
UW Extension	9910	00017	Clerical Assistant 2 NR	4PM	Executive Assistant-UW Extension	6PM	\$3,572	\$3,889	01	\$16,3036	\$ 33,911.49	Change in Duties
									02	\$16,8789	\$ 35,108.11	
									03	\$17,4545	\$ 36,305.36	
									04	\$18,0299	\$ 37,502.19	
									05	\$18,6053	\$ 38,699.02	
									06	\$19,1806	\$ 39,895.65	
									07	\$19,7563	\$ 41,093.10	
									08	\$20,3316	\$ 42,289.73	
									09	\$20,9068	\$ 43,486.14	
Parks	9000	42190	*Forestry Worker DOT	15Z	Natural Resources Technician Parks	15Z	\$0	\$0				Retitle
Parks	9000	42155	**Forestry Worker DOT In Charge	21	Natural Resources Technician In Charge Parks	21	\$0	\$0				Retitle

*5 positions
 **36 positions

Personnel Committee Meeting Date: January 27, 2012

Amended 01-23-2012

Reclassification Report

In accordance with the provisions of 17.05 of the Milwaukee County General Ordinances, the Director of Human Resources intends to reclassify the position noted below. The Department of Administration has verified that funds are available within the adopted budget to cover the cost associated with this action.

Requestor	Org	Position	Current Classification (Title)	Current Pay range	Proposed Classification Title)	Proposed Pay range	Current Year	Annual Year	Rate Steps	Pay Grade Rates	Annual Salary	Reason
Parks	9000	40650	*Park Patrol	1P	Park Ranger In Charge	7PM	\$8,426	\$9,128	01	\$17,8082	\$ 37,041.06	Change in Duties
									02	\$18,4369	\$ 38,348.75	
									03	\$19,0653	\$ 39,655.82	
									04	\$19,6939	\$ 40,963.31	
									05	\$20,3223	\$ 42,270.38	
									06	\$20,9508	\$ 43,577.66	
									07	\$21,5794	\$ 44,885.15	
									08	\$22,2078	\$ 46,192.22	
									09	\$22,8365	\$ 47,499.92	
Parks	9000	40650	**Park Patrol	1P	Park Ranger In Charge	7PM	\$12,771	\$13,835	01	\$17,8082	\$ 37,041.06	Change in Duties
									02	\$18,4369	\$ 38,348.75	
									03	\$19,0653	\$ 39,655.82	
									04	\$19,6939	\$ 40,963.31	
									05	\$20,3223	\$ 42,270.38	
									06	\$20,9508	\$ 43,577.66	
									07	\$21,5794	\$ 44,885.15	
									08	\$22,2078	\$ 46,192.22	
									09	\$22,8365	\$ 47,499.92	
*Filled												
**Vacant												

Personnel Committee Meeting Date: January 27, 2012

Amended 01-23-2012

Reclassification Report

In accordance with the provisions of 17.05 of the Milwaukee County General Ordinances, the Director of Human Resources intends to reclassify the position noted below. The Department of Administration has verified that funds are available within the adopted budget to cover the cost associated with this action.

Requestor	Org	Position	Current Classification (Title)	Current Pay range	Proposed Classification Title)	Proposed Pay range	Current Year	Annual Year	Rate Steps	Pay Grade Rates	Annual Salary	Reason
Parks	9000	41340	Safety and Training Coordinator Parks	30M	Safety, Security and Training Manager	32M	\$5,045	\$5,466	01	\$30,3527	\$ 63,133.62	Change in Duties
									02	\$31,7185	\$ 65,974.48	
									03	\$33,1122	\$ 68,873.38	
									04	\$34,4813	\$ 71,721.10	
									05	\$36,1423	\$ 75,175.98	
Family Care	7990	76154	Accounting Manager CMO Accounts Receivable	32M	Assistant Program Administrator Fiscal/Contracts	33M	\$2,628	\$2,847	01	\$31,7185	\$ 65,974.48	
									02	\$33,1122	\$ 68,873.38	
									03	\$34,4813	\$ 71,721.10	
									04	\$36,1423	\$ 75,175.98	
									05	\$37,8038	\$ 78,631.90	
Family Care	7993	04350	Accountant IV NR	25M	Accounting Manager Family Care	32M	\$11,528	\$12,489	01	\$30,3527	\$ 63,133.62	Change in Duties
									02	\$31,7185	\$ 65,974.48	
									03	\$33,1122	\$ 68,873.38	
									04	\$34,4813	\$ 71,721.10	
									05	\$36,1423	\$ 75,175.98	

Personnel Committee Meeting Date: January 27, 2012

Amended 01-23-2012

Reclassification Report

In accordance with the provisions of 17.05 of the Milwaukee County General Ordinances, the Director of Human Resources intends to reclassify the position noted below. The Department of Administration has verified that funds are available within the adopted budget to cover the cost associated with this action.

Requestor	Org	Position	Current Classification (Title)	Current Pay range	Proposed Classification Title)	Proposed Pay range	Current Year	Annual Year	Rate Steps	Pay Grade Rates	Annual Salary	Reason
DHHS	8942	55550	*Intake Specialist CCC	16	Human Service Worker Juvenile Justice	16C	\$22,155	\$24,030	01	\$16,0074	\$ 33,295.39	
									02	\$16.3806	\$ 34,071.65	
									03	\$16.7537	\$ 34,847.70	
									04	\$17.2648	\$ 35,910.78	
									05	\$17.7536	\$ 36,927.49	
									06	\$18.2252	\$ 37,908.42	
									07	\$18.7830	\$ 39,068.64	
									08	\$19.3138	\$ 40,172.70	
									09	\$19.8730	\$ 41,335.84	
									10	\$20.6426	\$ 42,936.61	
									11	\$21.4659	\$ 44,649.07	
									12	\$22.3420	\$ 46,471.36	
									13	\$23.0695	\$ 47,984.56	
									14	\$23.8285	\$ 49,563.28	
									15	\$24.7311	\$ 51,440.69	
									16	\$25.1942	\$ 52,403.94	
									17	\$25.6422	\$ 53,335.78	

*15 filled positions

Personnel Committee Meeting Date: January 27, 2012

Amended 01-23-2012

Reclassification Report

In accordance with the provisions of 17.05 of the Milwaukee County General Ordinances, the Director of Human Resources intends to reclassify the position noted below. The Department of Administration has verified that funds are available within the adopted budget to cover the cost associated with this action.

Requestor	Org	Position	Current Classification (Title)	Current Pay range	Proposed Classification Title)	Proposed Pay range	Current Year	Annual Year	Rate Steps	Pay Grade Rates	Annual Salary	Reason
DHHS	8942	55550	*Intake Specialist CCC Bilingual Spanish	16	Human Service Worker Juvenile Justice Bilingual Spanish	16C	\$2,954	\$3,204	01	\$16,0074	\$ 33,295.39	Retitle
									02	\$16.3806	\$ 34,071.65	
									03	\$16.7537	\$ 34,847.70	
									04	\$17.2648	\$ 35,910.78	
									05	\$17.7536	\$ 36,927.49	
									06	\$18.2252	\$ 37,908.42	
									07	\$18.7830	\$ 39,068.64	
									08	\$19.3138	\$ 40,172.70	
									09	\$19.8730	\$ 41,335.84	
									10	\$20.6426	\$ 42,936.61	
									11	\$21.4659	\$ 44,649.07	
									12	\$22.3420	\$ 46,471.36	
									13	\$23.0695	\$ 47,984.56	
									14	\$23.8285	\$ 49,563.28	
									15	\$24.7311	\$ 51,440.69	
									16	\$25.1942	\$ 52,403.94	
									17	\$25.6422	\$ 53,335.78	
DHHS	8941	56300	**Human Service Worker	16C	Human Service Worker Juvenile Justice	16C	\$0	\$0				Retitle

*2 filled positions
Total

** 45 positions

\$97,407 \$105,576

Personnel Committee Date: January 27, 2012

ADVANCEMENT WITHIN THE PAY RANGE REPORT

In accordance with the provisions of 17.10 of the County General Ordinances, the Director of Human Resources intends to approve the advancement within the pay range for the positions noted below. The Department of Administration has verified that funds are available within the adopted budget to cover the cost associated with these actions.

REQUESTOR	DEPT ORG UNIT	TITLE CODE NO POS	CURRENT CLASSIFICATION REQUESTED STEP CHANGE	PAY RANGE	CURR YEAR	SUB YEAR	RATE STEPS	PAYGRADE RATES	REASON
							01	\$ 32,888	
							02	\$ 34,532	
							03	\$ 36,177	
Parks	9100	00079560 / 0002	Asst Chief of Recreation & Business Operations To advance from step 3 to step 4 of the pay same range	916E	\$425	\$3,696	04	\$ 37,821.5 [^]	To retain the services of the incumbent
							05	\$ 39,466	
							06	\$ 40,694	
							07	\$ 41,932	
							08	\$ 42,754	

Total:

\$425 \$3,696

REVISIONS TO ECP REPORT
Personnel Committee Meeting
January 27, 2012

Currently, there are no "Revisions to ECP" to report.

COUNTY OF MILWAUKEE
Interoffice Memorandum

DATE: January 24, 2012

TO: Supervisor Joe Sanfelippo, Chairman, Committee on Personnel

FROM: Rick Ceschin, Research Analyst

SUBJECT: Request by the Acting Director, Department of Human Resources: To reclassify the Employee Benefits Manager position to Employee Benefits Administrator.

In accordance with Chapters 1 and 17 of the Milwaukee County Code of General Ordinances, County Board staff must review requests to reclassify positions authorized in the Department of Human Resources and file an informational report with the Committee on Personnel.

The Acting Director, Department of Human Resources has requested that the position of Exec. Dir. 1 - Employee Benefits Manager, Pay Range 901E, be reclassified as Exec. Dir. 2 - Employee Benefits Administrator, Pay Range 902E. The Acting Director bases the request on an expansion of duties to include management of the Employee Retirement System as well as existing responsibilities of employee health benefits. Staff supervision duties will increase from 3-5 to 18-20.

Fiscal Effect

The requested reclassification will increase position costs by \$16,619 to \$25,708, annualized. The Employee Benefits Manager position is budgeted for 2012 at \$88,982. An appointment above the budgeted level will be absorbed within the department's budget. DAS – Fiscal has verified that funds are available in the Human Resources budget to accommodate the request. The associated pay grades are shown in the following table.

Grade	Level	Hourly	Bi-weekly	Annual	Increase Min/mid/max
901E	Min	29.2100	\$ 2,336.80	\$60,756.80	
901E	Mid	35.9800	\$ 2,878.40	\$74,838.40	
901E	Max	42.7600	\$ 3,420.80	\$88,940.80	
902E	Min	37.2000	\$ 2,976.00	\$77,376.00	\$16,619
902E	Mid	46.1600	\$ 3,692.80	\$96,012.80	\$21,174
902E	Max	55.1200	\$ 4,409.60	\$114,649.60	\$25,708

Recommendation

Based on this review, staff recommends that the request to reclassify the position of Exec. Dir. 1 - Employee Benefits Manager, Pay Range 901E, to Exec. Dir. 2 - Employee Benefits Administrator, Pay Range 902E, be accepted by the Committee.

Cc: K. Mitchell
J. Mapp

COUNTY OF MILWAUKEE
Department of Human Resources
INTER-OFFICE COMMUNICATION

DATE : January 12, 2012
To : Committee on Personnel
FROM : Kerry J. Mitchell, Interim Director of Human Resources
SUBJECT : **Informational Reports 01/27/2012
For Personnel Committee Meeting**



Attached is an informational report listing ***appointments at an advanced step of the pay range***, which the Director of Human Resources intends to approve for implementation.

These reports are provided in accordance with the provisions of Chapter 17 of the County General Ordinances and may be included on the agenda of the January 27, 2012 Personnel Committee Meeting for informational purposes

In the event the Personnel Committee takes no action, the transactions noted on the reports will be implemented.

KJKM:rly

Attachment

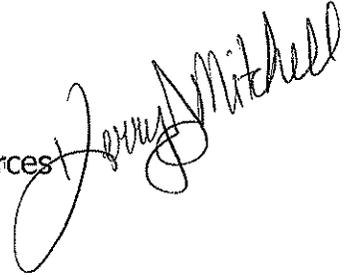
**Appointments at an Advanced Step of the Pay Range
Personnel Committee Report
January 27, 2012**

REQUESTOR	ORG UNIT	PREVIOUS CLASSIFICATION	CURRENT CLASSIFICATION	PREVIOUS PAY GRADE	REQUESTED PAY GRADE	# OF STEPS	REQUESTED PAY GRADE & HOURLY RATE	ANNUALIZED SALARY BY STEPS	APPOINTED STEP	REQUESTED STEP AMOUNT	PREVIOUS SALARY	DIFFERENCE IN ANNUAL PAY	CURRENT YEAR FISCAL IMPACT	JUSTIFICATION
DAS-FAD	1151	N/A	Fiscal & Management Analyst 3	N.A	33JM	1	\$ 27.7247	\$ 57,667.38	08	\$37,8038	N/A	N/A	\$0.00	TRAINING AND EXPERIENCE
						2	\$ 28.9577	\$ 60,232.02						
						3	\$ 30.3527	\$ 63,133.62						
						4	\$ 31.7185	\$ 65,974.48						
						5	\$ 33.1122	\$ 68,873.38						
						6	\$ 34.4813	\$ 71,721.10						
						7	\$ 36.1423	\$ 75,175.98						
						8	\$ 37.8038	\$ 78,631.90						

In accordance with the provisions of 17.09(3) of the County General Ordinances, the Director of Human Resources must file an informational report with all County Board Supervisors relative to all new appointments at an advanced step of the pay range.

COUNTY OF MILWAUKEE
Department of Human Resources
INTER-OFFICE COMMUNICATION

DATE : January 12, 2012
To : Committee on Personnel
FROM : Kerry J. Mitchell, Interim Director of Human Resources
SUBJECT : **Informational Reports 1/27/12
For Personnel Committee Meeting**



Attached are a series of informational reports relative to ***dual employment, emergency appointment, and temporary appointment***. Reports reflect updates through the end of pay period 1. Also included is an informational report relative to ***temporary assignments to a higher classification***, which is updated through January 12, 2012.

These reports are provided in accordance with the provisions of Chapter 17 of the County General Ordinances.

KJM:ry

Attachments

Dual Employment Report
Personnel Committee Meeting
January 27, 2012

<u>Organizational Unit</u>	<u>Name</u>	<u>Current Classification</u>	<u>Current Pay Range</u>	<u>Dual Employment</u>	<u>Dual Employment Pay Range</u>
----------------------------	-------------	-------------------------------	--------------------------	------------------------	----------------------------------

Currently, no dual employment to report.

Emergency Appointment Report
Personnel Committee Meeting
January 27, 2012

Requestor	Dept	Last Name	First Name	Title Description	Employee Class	Status	Emergency Appt Date	Pay Range
Sheriff's Office	4372	Moreno	Sylvia	Clerical Assistant 2	F	A	4/6/2011	04P

Total Employees = 1

Grand Total of Employees: 1

**Temporary Appointment Report
Personnel Committee Meeting
January 27, 2012**

Requestor	Dept	Last Name	First Name	Title Code	Title Description	Emp Class	Status	# of Hours in Payroll Period	Temporary Appt Date	Appt Type
Airport - Maintenance - General	5051	Angeli	John	00032450	Airport Mtce Wkr	F	A	80	10/17/2011	TA
		Bongard	Lawrence	00032450	Airport Mtce Wkr	F	A	80	10/10/2011	TA
		Borges	Jose	00032450	Airport Mtce Wkr	F	A	80	10/10/2011	TA
		Bublitz	Mark	00032450	Airport Mtce Wkr	F	A	80	10/17/2011	TA
		Campbell	Jerome	00032451	Airport Mtce Wkr	F	A	80	12/19/2011	TA
		DeBlasse	David	00032450	Airport Mtce Wkr	F	A	80	11/9/2011	TA
		Lewandow	Robert	00032450	Airport Mtce Wkr	F	A	80	11/14/2011	TA
		Meidam	James	00032450	Airport Mtce Wkr	F	A	80	10/10/2011	TA
		Pairie	Christopher	00032450	Airport Mtce Wkr	F	A	80	12/20/2011	TA
		Rauth	Stephen	00032450	Airport Mtce Wkr	F	A	80	10/10/2011	TA
		Rembert	Ailan	00032450	Airport Worker - Seasonal	S	A	0	11/7/2011	ST
		Springer	Sandra	00032450	Airport Mtce Wkr	F	A	80	10/24/2011	TA
		Stahovic	Collin	00032450	Airport Mtce Wkr	F	A	80	10/17/2011	TA

Total Employees = 13

Highway Maintenance - Patrol Section One	5110	Flanagan	Billy	00032610	Highway Mtce Wkr 1	F	A	80	11/7/2011	TA
		Johnson	Dennis	00032610	Highway Mtce Wkr 1	F	A	80	11/7/2011	TA
		Matzen	Cary	00032610	Highway Mtce Wkr 1	F	A	80	12/5/2011	TA
		Mc Kay	Dwayne	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Simmons	Tyrone	00032610	Highway Mtce Wkr 1	F	A	80	11/7/2011	TA
		Woolridge	Frederick	00032610	Highway Mtce Wkr 1	F	A	80	11/7/2011	TA

Total Employees = 6

Highway Maintenance - Patrol Section Two	5120	Luedtke	Michael	00032610	Highway Mtce Wkr 1	F	A	80	11/7/2011	TA
		Reed	Michael	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Tersen	Douglas	00032610	Highway Mtce Wkr 1	F	A	80	11/7/2011	TA

Total Employees = 3

Highway Maintenance - Patrol Section Three	5160	Koehn	Tyler	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Manka	John	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Montes	Isidro	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Olive	Perry	00032610	Highway Mtce Wkr 1	F	A	80	12/4/2011	TA
		Rodriguez	Alvin	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Stueck	Donald	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Zinda	Robert	00032610	Highway Mtce Wkr 1	F	A	80	11/7/2011	TA

Total Employees = 7

Highway Maintenance - Patrol Section Four	5140	Averhart	Quentin	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Brandt	Richard	00032610	Highway Mtce Wkr 1	F	A	80	11/7/2011	TA
		Durski	Robert	00032610	Highway Mtce Wkr 1	F	A	80	11/28/2011	TA
		Laack	Jerome	00032610	Highway Mtce Wkr 1	F	A	80	11/8/2011	TA
		McCann	Joel	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Medrek	George	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Peterson	Terrance	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Rodriguez	Jose	00032610	Highway Mtce Wkr 1	F	A	80	11/2/2011	TA
		Shaffer	John	00032610	Highway Mtce Wkr 1	F	A	80	11/1/2011	TA
		Zieman	Robert	00032610	Highway Mtce Wkr 1	F	A	80	11/7/2011	TA

Total Employees = 10

Grand Total of Employees: 39

Temporary Assignment to a Higher Classification (TAHC) Report
Personnel Committee Meeting
January 27, 2012

<u>Dept</u>	<u>First Name</u>	<u>Last Name</u>	<u>Current Job Title</u>	<u>Pay Range</u>	<u>Start Date</u>	<u>Ext.</u>	<u>End Date</u>	<u>New Job Title</u>	<u>Pay Range</u>
CSE	Tarsha	Stallworth	Office Support Assistant 2	02P	5/9/2011	*	until filled	Executive Assistant Child Support	06PM
DAS - DHR	Candace	Richards	Human Resources Mgr DHHS	916E	10/3/2011	*	until filled	Exec Dir2 Dir Human Resources	902E
DAS - DHR	Kerry	Mitchell	Human Resource Comp Manager	36M	11/29/2011	*	02/28/12	Exec Dir3 Dir Human Resources	903E
DAS - DHR	Bonica	Voss	Clerical Specialist (HR)	05PM	1/3/2012	*	03/30/12	Human Resource Analyst I	17JM
DAS - ERS	Marian	Ninneman	Business Manager	31M	7/11/2011	*	until filled	Exec. Dir. 1-ERS Manger	901E
DAS - FAD	Pamela	Bryant	Capital Finance Manager	917E	12/11/2011	*	until filled	Exec Dir 3 Fiscal & Budget Administrator	903E
DAS - RMD	Dennis	Dietscher	Employee Safety Coordinator	30M	12/11/2011	*	until filled	Exec. Dir 2 - Risk Manager	902E
DAS - FAD	Justin	Rodriguez	Capital Finance Planning Analyst	33JM	12/11/2012	*	until filled	Capital Finance Manager	917E
DAS - IMSD	Laurie	Panella	IT Director Business Development	902E	7/30/2010	*	until filled	Ex Dir3-Chief Info Officer	903E
Department of Family Care	Jodi	Bischoff	Accountant IV (NR)	25M	10/31/2011		01/28/12	Accounting Manager (CMO) - AR	32M
Department of Family Care	Mary	Jablonski	Acct. Manager CMO - AR	32M	10/31/2011		01/28/12	Program Admin Coord (CMO)	33M
DHHS	Ara	Garcia	HR Coordinator	30M	12/28/2010	*	until filled	HR Manager DHHS	916E
DTPW - Administration	Frank	Busalacchi	Deputy Airport Director	902E	11/2/2011		1/30/12	Director of Transportation & Public Works	903E
DTPW-Airport	John	Kenny	Asst Facilities Supervisor	14M	12/25/2011		3/23/12	Facilities Supervisor	20M
DTPW-Airport	Kevin	Doyne	Fire Fighter Equip Oper	17B	10/30/11	*	01/27/12	Asst Chief Air Rescue & Fire Fighter	27M
DTPW-Facilities Mgmt	Gary	Waszak	Facilities Maintenance Coordinator	30M	10/16/2010	*	until filled	Executive Director (Facilities Management)	902E
PARKS	Emily	Heller	Graphic Assistant	01	12/12/2011		03/10/12	Marketing PR Coordinator	33M
PARKS	Joseph	Sanchez	Park Patrol	14	1/3/2012		04/01/12	Park Unit Coordinator 1 (seasonal)	22M
Sheriff	Vernice	Strapp-Pitts	Executive Assistant - Child Support	6PM	12/19/2010	*	until filled	Human Resources Coordinator-Sheriff	30M

*Pursuant to M.C.G.O. 17.085(1), (2), or (7), the TAHC has been extended by the Director of DHR. The County Board of Supervisors and the County Executive must approve the second extension to a *vacant unclassified* position through adoption of a Resolution.

COUNTY OF MILWAUKEE
Department of Human Resources
 INTER-OFFICE COMMUNICATION

DATE: January 4, 2012
 TO: Chairman Lee Holloway, County of Board of Supervisors
 FROM: Kerry J. Mitchell, Interim Director of Human Resources
 SUBJECT: **Proposed Resolution Regarding Extension of TAHC – Tamarra Carr**

Request:

A request is being made to extend the Temporary Assignment to a Higher Classification (TAHC) for Ms. Tamarra Carr, employee #136985, to the Unit Supervisor (LTS) position until May 26, 2012 or the position is filled on a permanent basis, whichever occurs sooner.

Background:

Ms. Carr has been serving in a TAHC for the position of the Unit Supervisor (LTS) since July 25, 2011. The TAHC has been extended once, per the approval of the Interim Director of Human Resources. Ms. Carr's current TAHC will terminate as of January 14, 2012.

Recommendation:

To assure continuity of operation within the Department on Aging, it is requested that the attached resolution be referred to the Personnel Committee for approval of the extension of Ms. Carr's TAHC until May 26, 2012 or the position is filled on a permanent basis with a qualified candidate, whichever occurs sooner.

Fiscal Effect:

This action will have no fiscal effect.

KJM:hmf

Attachments

Cc: County Executive Chris Abele
 Amber Moreen, Chief of Staff, County Executive's Office
 Terry Cooley, Chief of Staff, County Board of Supervisors
 Supervisor Joe Sanfelippo, Chairman, Personnel Committee
 Patrick Farley, Director, Dept. of Administrative Services
 Rick Ceschin, Senior Research Analyst, County Board
 Jodi Mapp, Committee Clerk

1 From the Interim Director of Human Resources, recommending adoption of Temporary
2 Assignment to a Higher Classification (TAHC) authorized for non-represented
3 employees in C.G.O. 17.085

4
5 **A Resolution**

6
7 WHEREAS, Temporary Assignment to a Higher Classification (TAHC) are
8 authorized for non-represented employees in C.G.O. 17.085; and

9
10 WHEREAS, C.G.O. 17.085 states that employees in the classified and
11 unclassified service may receive a temporary assignment to a vacant unclassified
12 position for ninety (90) days or less with one (1) extension of ninety (90) days with the
13 extension provision pursuant to approval of the Human Resources Director; and

14
15 WHEREAS, the position of the Unit Supervisor (LTS) position has been vacant
16 since July 21, 2011 due to the retirement of the incumbent; and

17
18 WHEREAS, in order to manage and supervise a unit of Human Service Worker
19 (Aging) positions within the Resource Center Division of the Department on Aging, the
20 duties, responsibilities and authority of the position of the Unit Supervisor (LTS) have
21 been assumed via TAHC authorization by Ms. Tamarra Carr since July 25, 2011;

22
23 WHEREAS, now therefore,

24
25 BE IT RESOLVED, that the Department of Family Care is hereby authorized,
26 pursuant to C.G.O. 17.085, to extend the Temporary Assignment of a Higher
27 Classification to the position of Unit Supervisor (LTS) until such time as the position is
28 filled on a permanent basis or May 26, 2012 which ever occurs sooner.

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 12/23/11

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: From the Director of the Department of Administrative Services-Human Resources, recommending adoption of Temporary Assignment to a Higher Classification (TAHC) authorized for non-represented employees in C.G.O. 17.085

FISCAL EFFECT:

- | | |
|--|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact | <input type="checkbox"/> Increase Capital Expenditures |
| <input checked="" type="checkbox"/> Existing Staff Time Required | <input type="checkbox"/> Decrease Capital Expenditures |
| <input type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues |
| <input type="checkbox"/> Absorbed Within Agency's Budget | <input type="checkbox"/> Decrease Capital Revenues |
| <input type="checkbox"/> Not Absorbed Within Agency's Budget | |
| <input type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Increase Operating Revenues | |
| <input type="checkbox"/> Decrease Operating Revenues | |

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	0	
	Revenue	0	
	Net Cost	0	
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated.¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

In order to manage and supervise the a Unit of Human Service Worker (Aging) positions within the Department on Aging, the duties and responsibilities have been assumed via TAHC since July 25, 2011.

The Unit Supervisor is currently on recruitment. It is anticipated that the position will be filled on a permant basis prior to the May 26, 2012 date.

The accompyaning resolution from the Interim Director of the Deparment of Adminstraitve Services-Human Resources reccommends the adoption of an extension of the TAHC until the sooner of May 26, 2012 or the filling of the position on a permanent basis.

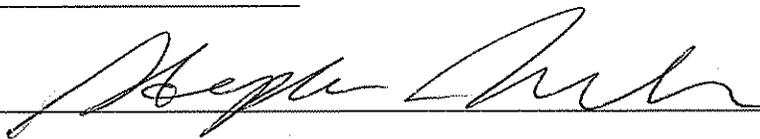
The adoption of this resolution will not require the expenditure of any County Tax levy. The position Ms. Carr currently holds (Human Service Worker-Aging) is a fully funded position in the 2012 budget. The position is in effect held vacant until Ms. Carr returns to her position upon conclusion of the Temporary Assignment.

This resolution has no fiscal impact in 2012.

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

Department/Prepared By Mary Dutkiewicz, HR Coordinator

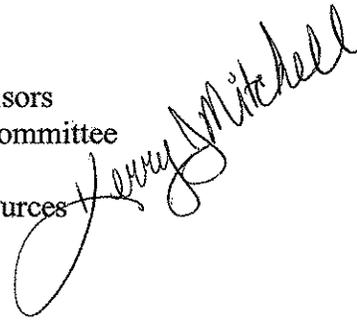
Authorized Signature



Did DAS-Fiscal Staff Review? Yes No

COUNTY OF MILWAUKEE
DAS-Division of Human Resources
INTER-OFFICE COMMUNICATION

DATE : January 11, 2012
TO : Chairman Lee Holloway, County Board of Supervisors
Supervisor Joe Sanfelippo, Chairman, Personnel Committee
FROM : Kerry J. Mitchell, Interim Director of Human Resources
SUBJECT : **2012 Budget Creates**



A review of the duties to be assigned to the new positions requested in the 2012 Budget has resulted in the following recommendations of classification and pay range.

See Attached Report.

Attachment

Cc: Patrick Farley, Director, DAS
Pamela Bryant, Interim Fiscal & Budget Administrator, DAS
Rick Ceschin, Senior Research Analyst
Jodi Mapp, Personnel Committee Clerk

NEW BUDGET CREATES FY 2012

DEPT.	JOB CODE	JOB TITLE	PAY RANGE	NUMBER OF POSITIONS	BARGAINING UNIT STATUS
1152	TBD	Procurement Director	902E	1	NR
1152	TBD	Contract Administrator	901E	1	NR
2430	TBD	Fiscal Coordinator	27M	1	NR
5040	24000	Electrical Mechanical Supervisor	5412	1	BT
5040	TBD	Airport Marketing Research Analyst	27	1	NR
5040	TBD	Airport Emergency Management Coordinator	30	1	DC
5040	32450	Airport Maintenance Worker (RA)	15KZ	13	DC
5040	TBD	Geographic Info Systems Coordinator	30	1	DC
5040	TBD	Assistant Noise Program Manager	28M	1	NR
5040	TBD	Noise Program Coordinator	27	1	DC
5040	TBD	Airport Marketing & Public Relations Manager	33M	1	NR
5700	TBD	Sustainability Director	901E	1	NR
5700	35750	Engineer	32A	1	TC
5700	00048	Clerical Assistant 2 (Hourly)	04P	1	DC
5700	TBD	Assistant Airport Engineer	34A	1	TC
6300	TBD	Behavioral Health Stabilization Coordinator	24	1	DC
6300	TBD	EMS Lead Communicator	20	1	DC
6300	TBD	Medical Services Manager	32M	1	NR
6300	TBD	Psychiatric Social Worker Manager	32M	1	NR
6300	TBD	Emergency Management Coordinator	30	1	DC
9500	TBD	Concessions & Merchandise Coordinator	30M	1	NR

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 1/11/11

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: 2012 Adopted Budget Position Creates

FISCAL EFFECT:

- | | |
|---|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact
<input type="checkbox"/> Existing Staff Time Required
<input type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below)
<input type="checkbox"/> Absorbed Within Agency's Budget
<input type="checkbox"/> Not Absorbed Within Agency's Budget
<input type="checkbox"/> Decrease Operating Expenditures
<input type="checkbox"/> Increase Operating Revenues
<input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures
<input type="checkbox"/> Decrease Capital Expenditures
<input type="checkbox"/> Increase Capital Revenues
<input type="checkbox"/> Decrease Capital Revenues
<input type="checkbox"/> Use of contingent funds |
|---|--|

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	0	1,944,333
	Revenue	0	1,119,753
	Net Cost	0	824,580
Capital Improvement Budget	Expenditure	0	
	Revenue	0	
	Net Cost	0	

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. ¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

A. Authorization is requested by the Human Resources division to create the positions included in the 2012 Budget. These positions and their associated costs (and offsetting revenues or reductions in expense) were already included in the adopted 2012 Budget.

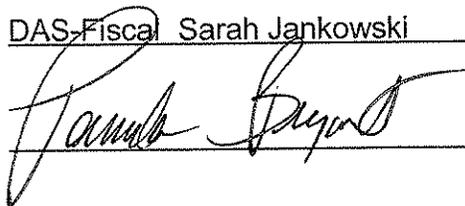
B. The direct costs of the 33 positions (salary and social security costs only) is \$1,944,333 offset by \$1,119,753 in revenue for a net total of \$824,580. It is assumed that all of the positions are filled by the beginning of the year, except for the Contracts Administrator which was budgeted for half of the year. Funding for these positions are included in the 2012 budget so there is no fiscal impact to the budget as adopted.

C. The 2012 Budget includes funding for each of these positions.

D. Costs include salary and social security costs only. Associated fringe costs have not been estimated.

Department/Prepared By DAS-Fiscal Sarah Jankowski

Authorized Signature



Did DAS-Fiscal Staff Review? Yes No

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that assumption shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

-COUNTY OF MILWAUKEE-
INTEROFFICE COMMUNICATION

AMENDED

DATE : January 12, 2011
TO : Supervisor Lee Holloway, Chairman, Board of Supervisors
FROM : Department of Human Resources
SUBJECT: Request to amend Milwaukee County General Ordinance (MCGO) 17.207
Grievance Procedure

Issue

The passage of 2011 Wisconsin Act 10 (Budget Repair Bill) and Wisconsin Act 32 (Budget Bill) made all issues except for base wages a prohibited subject of collective bargaining with non-public safety worker unions. Grievance procedures contained in contracts with the Firefighters and the Deputy Sheriffs are not affected by the state law changes or the attached proposal. The County had negotiated, and the labor contracts had contained, a procedure for handling grievances. With the elimination of negotiations with most labor unions regarding grievance procedures, the Budget Repair Bill required local units of government to establish a Civil Service System and/or a grievance procedure system. The County currently has a Civil Service System for all classified employees and has an ordinance on grievances that applies only to non-represented employees.

The attached resolution proposes to make changes to MCGO 17.207 so that it covers both represented and non-represented employees. The grievance procedure is intended to resolve claims or disputes between parties regarding matters related to Chapter 17 of County Ordinances. Matters related to the Civil Service Rules are handled through complaints to the Civil Service Commission.

With respect to discipline matters, state statutes that created the civil service system in Milwaukee County require that a classified employee who is suspended for more than ten days, or for a second time within six months, or whose discharge or demotion is being requested, are entitled to a hearing. Chapter 33 of the County ordinances already provides for that hearing by the Personnel Review Board. Thus, chapter 33 satisfies all of the recent state law requirements for all classified employees related to discipline, demotion or discharge. The recent state law does not require any review hearing for any discipline less than a ten-day suspension. County ordinances have not provided for any such review or appeal for non-represented employees. The attached proposal does not create any review or appeal process for represented employees that is greater than that provided to non-represented employees.

With respect to safety concerns, an amendment to apply the provisions of section 17.207 to all classified employees will address that statutory requirement.

No other amendments are required by state law.

Open lines of communication are essential to employee engagement and the overall level of service by Milwaukee County. We are committed to building and maintaining excellent working relationships between and among all employees, including management. We are working to develop an open communication policy, which will be proposed in the near future. All employees are encouraged to bring questions or concerns about their work responsibilities, environment, disciplinary actions, or general work issues to their supervisor, manager, or Human Resources representative. The grievance procedure outlined below will provide recourse for employees who do not feel their concerns are being heard or addressed.

Background:

Currently, Milwaukee County follows different procedures for grievances depending on the representation of the employee. Included below is an explanation of the current grievance procedures for non-represented employees, and for certain represented employees.

Non-represented Employees:

MCGO 17.207 currently provides a procedure specifically for:

- Non-represented employees to address grievances concerning the application of wage schedules and provisions relating to hours of work and working conditions; and
- Non-represented employees, students of county-operated or affiliated training programs, or county employees in the unclassified service to address grievances concerning discrimination based on race, sex, age, nationality, political or religious affiliation or handicap.

This procedure may not be used to change existing wage schedules, hours of work, working conditions, fringe benefits and position classifications established by ordinances and rules which are matters processed under existing procedures. All final appeals under MCGO 17.207 may be made to the Personnel Review Board (PRB) for decision.

Represented Employees:

Collective bargaining agreements provided procedures specifically for matters involving the interpretation, application or enforcement of the terms of the agreement in effect. The procedures, similar to the MCGO 17.207, could not be used to change existing wage schedules, hours of work, working conditions, fringe benefits and position classifications established by ordinances and rules which are matters processed under existing procedures. All appeals under the collective bargaining agreement's procedures were made to an arbitrator.

Recommendation

It is recommended that MCGO 17.207 be amended as follows:

- Adopt language to include ***any employee in the classified service who does not have a grievance process under a current collective bargaining agreement.*** This will create a process for all employees in the classified service while also allowing for grievance procedures in effect under current public safety worker collective bargaining agreements (e.g. deputy sheriffs and firefighters). Upon the effective date of 2011 Wisconsin Act 10 grievance procedures became a prohibited subject of bargaining. The following unions would be covered by the amended section 17.207 as follows:

AFSCME District Council 48	Upon adoption
Association of Milwaukee County Attorneys	Upon adoptions
Milwaukee County Firefighters Association	Not applicable
International Association of Machinists and Aerospace Workers	Upon adoption
Federation of Nurses and Health Professionals Local 5001, AFT, AFL-CIO	January 1, 2013
Milwaukee Deputy Sheriffs' Association	Not applicable
TEAMCO	Upon adoption
Milwaukee Building Construction and Trades Council	Upon adoption

- Consistent with Civil Service Rules, the grievance process will only apply to employees in the classified service. Formerly unionized unclassified employees may follow applicable federal laws, rules and regulations relating to discrimination based on race, sex, age, nationality, political or religious affiliation or handicap. Unclassified employees have the right to pursue claims of discrimination with the Equal Employment Opportunity Commission on the basis of the Civil Rights Act of 1964, as amended, the Americans with Disabilities Act and/or the Age Discrimination in Employment Act. Claims of discrimination may also be filed with the State of Wisconsin, Department of Workforce Development, Equal Rights Division based upon the Wisconsin Fair Employment Act, secs. 111.31 – 111.395 Stats. This would be the only impact of the amendment on employees in the unclassified service. As mentioned earlier, our commitment to building a practice of open communications will further provide unclassified employees avenues to raise concerns. As mentioned earlier, our commitment to building a practice of open communications will further provide unclassified employees avenues to raise concerns.
- The subjects which may be grieved per Act 10 include two: (1) ***issues relating to workplace safety; and (2) matters involving the interpretation, application, or enforcement of the language found in Chapter 17 of the Milwaukee County General Ordinances, where there are no provisions to address such issues.*** Employees governed by this ordinance are encouraged to raise issues concerning the application of wage schedules and provisions relating to hours of work and working conditions to their management or department Human Resources representative. Pursuant to 2011 Wisconsin Act 10, as these issues are no longer mandatory subjects of bargaining. Additionally, matters relating to discrimination based on race, sex, age, nationality, political or religious affiliation or handicap are covered by applicable federal and state laws, rules and regulations. Represented employees have the right to pursue claims of discrimination with the Equal Employment Opportunity Commission on the basis of the Civil Rights Act of 1964, as amended, the Americans with Disabilities Act and/or the Age Discrimination in Employment Act. Claims of discrimination may also be filed with the State of Wisconsin, Department of Workforce Development, Equal Rights Division based upon the Wisconsin Fair Employment Act, secs. 111.31 – 111.395 Stats.
- Provide clarification that the grievance procedure does not cover disciplinary suspensions and oral and written reprimands. All rights related to discipline, demotion and discharge for all classified employees are those currently contained in state statute and Chapter 33 of the ordinances. Represented employees who currently have the ability under a union contract to appeal a suspension of ten days or less to an arbitrator would no longer have that right, since it is not a grievable issue per Act 10. Consistent with past provisions for non-represented employees, there is no provision for an appeal process for suspensions of ten days or less. Instead, our intention is that employees will

escalate such concerns through either management or Human Resources for review and resolution, and they will enjoy the protections of the Civil Service.

- Modify the language to streamline the grievance process from a five-step process to a three-step process. This change would create a more efficient process for all employees. As is currently the case, any employee not satisfied with the decision of the Personnel Review Board would be entitled to seek circuit court review. The modified grievance process would consist of three steps:
 - 1st step: Grievance filed with supervisor or designated individual
 - 2nd step: Grievance elevated to designated grievance hearing officer
 - 3rd step: Grievance elevated to Personnel Review Board

Due to the extensive changes described above, it is recommended that MCGO 17.207 be struck in its entirety and replaced with the language in the attached resolution.

cc: Chris Abele, County Executive
Joe Sanfelippo, Chairman, Personnel Committee
Amber Moreen, Chief of Staff, County Executive
Terrence Cooley, Chief of Staff, County Board
Jerry Heer, County Auditor
Steve Cady, County Board Fiscal and Budget Analyst
Rick Ceschin, County Board Analyst
Scott Manske, Controller
Fred Bau, Labor Relations Specialist
Kerry Mitchell, Interim Human Resources Director
Candace Richards, Interim Human Resources Deputy Director
Matthew Hanchek, Interim Director Employee Benefits
Jacqueline Russell, Employee Relations Manager
Sue Drummond, Payroll Manager
Veronica Robinson, Personnel Review Board Executive Director
Mark Grady, Deputy Corporation Counsel

2
3
4 (ITEM *) To amend Section 17.207 of the Milwaukee County Code of General
5 Ordinances as it pertains to grievance procedures for classified and unclassified
6 employees by recommending adoption of the following:

7
8 **A RESOLUTION**

9 To amend Section 17.207 of the Milwaukee County Code of General Ordinances
10 as it pertains to grievance procedures for classified and unclassified employees.

11 WHEREAS, The passage of 2011 Wisconsin Act 10 and Wisconsin Act 32 have
12 made all issues except for base wages a prohibited subject of collective bargaining; and

13 WHEREAS, the County had negotiated, and the labor contracts had contained, a
14 procedure for handling grievances; and

15 WHEREAS, With the elimination of negotiations with non-public safety worker
16 labor unions regarding grievance procedures, the 2011 Wisconsin Act 10 required local
17 units of government to establish a Civil Service System and/or a grievance procedure
18 system; and

19 WHEREAS, The County currently has a Civil Service System;

20 WHEREAS, The County currently has an ordinance on grievances which only
21 contains procedures specific to non-represented employees;

22 **NOW THEREFORE**

23 **BE IT RESOLVED**, Milwaukee County will no longer follow the grievance
24 procedures outlined in collective bargaining agreements with non-public safety worker
25 unions upon the expiration of those contracts and upon adoption of this resolution; and

26
27 **BE IT FURTHER RESOLVED**, The Milwaukee County Board of Supervisors
28 hereby amends Section 17.207 of the Milwaukee County Code of General Ordinances
29 by adopting the following:

30 **AN ORDINANCE**

31 The County Board of Supervisors of the County of Milwaukee does ordain as
32 follows:

33 **SECTION 1.** Section 17.207 of the General Ordinances of Milwaukee County is struck
34 in its entirety and replaced with the following language:

35 **17.207. Grievance procedure.**

- 36 ~~1. Application; exceptions. A grievance shall mean any controversy which exists as a~~
37 ~~result of an unsatisfactory adjustment or failure to adjust a claim or dispute by a~~
38 ~~nonrepresented employe or group of nonrepresented employes concerning the~~
39 ~~application of wage schedules and provisions relating to hours of work and working~~
40 ~~conditions and nonrepresented employes as well as students of county-operated or~~
41 ~~affiliated training programs or county employes in the unclassified service~~
42 ~~concerning discrimination based on race, sex, age, nationality, political or religious~~
43 ~~affiliation or handicap. The grievance procedure shall not be used to change~~
44 ~~existing wage schedules, hours of work, working conditions, fringe benefits and~~
45 ~~position classifications established by ordinances and rules which are matters~~
46 ~~processed under existing procedures.~~
- 47 ~~2. Representatives. An employe may choose to be represented at any step in the~~
48 ~~procedure by representatives (not to exceed three (3)) of his/her choice, except that~~
49 ~~as to the first step, the choice shall be limited to employe representatives.~~
- 50 ~~3. Time of handling. Whenever possible, grievances will be handled during the~~
51 ~~regularly scheduled working hours of the parties involved.~~
- 52 ~~4. Time limitations. If it is impossible to comply with the time limits specified in the~~
53 ~~procedure because of work schedules, illness, vacations, etc., these limits may be~~
54 ~~extended by mutual consent in writing. If one (1) of the parties requests an~~
55 ~~extension not mutually acceptable, the request with the reason therefor, may be~~
56 ~~submitted to the personnel review board. After consideration and within eight (8)~~
57 ~~working hours after receipt of the request, they will notify both parties in writing of~~
58 ~~their decision to grant or deny the extension. If an extension is not requested within~~
59 ~~the time limits herein provided, or a reply to the grievance is not received within time~~
60 ~~limits provided herein, the grievance may be appealed directly to the next step of~~
61 ~~the procedure.~~
- 62 ~~5. Settlement of grievances. Any grievance shall be considered settled at the~~
63 ~~completion of any step in the procedure, if all parties concerned are mutually~~
64 ~~satisfied. Dissatisfaction is implied in recourse from one step to the next.~~
- 65 ~~6. Forms. There are three (3) separate forms used in processing a grievance: the~~
66 ~~grievance initiation form, the grievance disposition form and the grievance appeal~~
67 ~~form. All forms are to be prepared in quadruplicate except at the county institutions,~~
68 ~~park commission, and department of public works, where five (5) copies are to be~~
69 ~~prepared. Two (2) copies are to be retained by the person originating the form: one~~
70 ~~(1) copy will be sent to the other person involved in the procedure at that step, for~~
71 ~~example, immediate supervisor, and one (1) copy will be forwarded to the personnel~~
72 ~~review board. At the county institutions, one (1) copy will be forwarded to the office~~
73 ~~of the director; in the park commission, one (1) copy will be forwarded to the office~~
74 ~~of the general manager; and public works, one (1) copy will be forwarded to the~~
75 ~~office of the director. The forms are available in the office of the personnel review~~

board and in any county department or institution. Each department or institution shall have forms readily available to all employees.

~~7. Steps in the procedure.~~

~~(a) Step 1.~~

~~1. The employe alone or with his/her representative shall explain the grievance verbally to his/her immediate supervisor designated to respond to employe grievances.~~

~~2. The supervisor designated in paragraph 1 shall within three (3) working days verbally inform the employe of his/her decision on the grievance presented.~~

~~(b) Step 2.~~

~~1. If the grievance is not settled at the first step, the employe or his/her representative shall prepare the grievance in writing on the grievance initiation form and shall present such form to the immediate supervisor designated in step 1 to initial as confirmation of his/her verbal response.~~

~~2. The employe or his/her representative after receiving confirmation shall forward the grievance to his/her appointing authority or to the person designated by him/her to receive grievances within ten (10) working days of the verbal decision. Failure of the supervisor to provide confirmation shall not impede the timeliness of the appeal.~~

~~3. The person designated in step 2, paragraph 2 will schedule a hearing with the person concerned and within ten (10) working days from date of service of the grievance initiation form, the hearing officer shall inform the aggrieved employe in writing of his/her decision.~~

~~4. Those grievances which would become moot if unanswered before the expiration of the established time limits will be answered as soon as possible after the conclusion of the hearing.~~

~~5. The second step of the grievance procedure may be waived by mutual consent of the employe and the department. If the grievance is not resolved at step 2 as provided, the employe or the department may appeal such grievance within ten (10) working days to step 3 if applicable or to step 5.~~

~~(c) Step 3.~~

~~1. (Applicable only to department of public works, department of parks, recreation and culture, and department of human services.) If the grievance is not settled at the second step, the employe and/or his/her~~

113 ~~representative will write up the grievance appeal form and the employe~~
114 ~~shall present it to the employe's division or district head in his/her~~
115 ~~department, or in the case of the department of human services, to the~~
116 ~~employe's institution or department head or his/her duly designated~~
117 ~~representative, within five (5) days after receiving the written decision as~~
~~provided in step 2.~~

118 ~~2. The person designated in subsection (c)1 will review the record and~~
119 ~~interview the persons concerned and inform the aggrieved employe in~~
120 ~~writing of his/her decision within five (5) days after the grievance appeal~~
121 ~~form.~~

122 ~~(d) Step 4.~~

123 ~~1. If the grievance is not settled at the second step or at the third step in the~~
124 ~~department of public works, the department of parks, recreation and~~
125 ~~culture or the department of human services, the employe and/or his/her~~
126 ~~representative will write up the grievance appeal form and the employe~~
127 ~~shall serve it to the employe's department head or his/her duly designated~~
128 ~~representative, or in the case of the department of human services, the~~
129 ~~person designated by the director of the department of human services to~~
130 ~~receive grievance appeals, within five (5) days after receiving the written~~
131 ~~decision as provided in step 2 or 3.~~

132 ~~2. The person designated in subsection (d)1 will review the record and~~
133 ~~interview the persons concerned and inform the aggrieved employe in~~
134 ~~writing of his/her decision within five (5) days after receiving the grievance~~
135 ~~appeal form.~~

136 ~~(e) Step 5.~~

137 ~~1. If the grievance is not settled at the second step or if applicable the fourth~~
138 ~~step, the employe and/or his/her representative may appeal to the~~
139 ~~personnel review board, within five (5) working days after receiving the~~
140 ~~written decision provided in step 2 or if applicable step 4. The board will~~
141 ~~review the record of the case, hold a hearing thereon as soon as practical,~~
142 ~~notify all interested persons of the time and place of the hearing, and~~
143 ~~notify all interested persons of its decision in writing within ten (10) days~~
144 ~~after the completion of the hearing.~~

145 **Section 17.207. Grievance Procedure.**

146 1. Application; exceptions. A grievance shall mean any controversy which exists
147 as a result of an unsatisfactory adjustment or failure to adjust a claim or dispute
148 by an employee in the classified service regarding workplace safety, or matters
149 involving the interpretation, application, or enforcement of the language found
150 in Chapter 17 of the General Ordinances of Milwaukee County, where there

151 are no provisions to address such issues. The grievance procedure shall not
152 be used to appeal disciplinary suspensions or oral or written reprimands, or to
153 change existing wage schedules, hours of work, working conditions,
154 fringe benefits and position classifications established by ordinances
155 and rules which are matters processed under existing procedures. This section
156 shall not apply to classified employees who have a grievance procedure under
157 a current collective bargaining agreement.

158 2. Representative. An employee may choose to be represented at Step 2 and/or
159 Step 3 of this procedure by a representative of his/her choice.

160 3. Time of handling. Whenever possible, grievances will be handled during the
161 regularly scheduled working hours of the parties involved.

162 4. Time limitations. If it is impossible to comply with the time limits specified in the
163 procedure because of work schedules, illness, vacations, etc., these limits may
164 be extended by mutual consent in writing. If one (1) of the parties requests an
165 extension not mutually acceptable, the request together with the reason for the
166 extension, may be submitted to the Personnel Review Board for consideration
167 of a request to extend time limits only. After consideration and within ten (10)
168 workdays after receipt of the request, the Personnel Review Board will notify
169 both parties in writing of their decision to grant or deny an extension. If an
170 extension is not requested within the time limits herein provided, or a
171 disposition of the grievance is not received within the time limits provided
172 herein, the grievance may be appealed directly to the next step of the
173 procedure.

174 5. Settlement of grievances. Any grievance shall be considered settled at the
175 completion of any step in the procedure if all parties concerned are mutually
176 satisfied. Dissatisfaction is implied in recourse from one step to the next.

177 6. Forms. There are three (3) separate forms used in processing a grievance: the
178 Grievance Initiation Form, the Grievance Disposition Form, and the Grievance
179 Appeal Form. All forms are to be prepared in triplicate. The original (1) copy of
180 the Grievance Initiation Form shall be provided to the designated hearing
181 officer in the employee's department. One (1) copy shall be forwarded to the
182 Personnel Review Board, and the employee originating the Grievance Initiation
183 Form shall retain one (1) copy. The Personnel Review Board and all
184 departments shall maintain a supply of the Grievance Initiation Form, the
185 Grievance Disposition Form, and the Grievance Appeal Form. In addition, the
186 forms shall be made available on line.

187 7. Steps in the procedure. Time is of the essence with respect to the initiation of
188 grievances and the advancement of a grievance from one step to another.
189 Failure of the grievant to adhere to the time limits expressed herein shall bar
190 the grievance from further consideration.

a. Step 1.

- 192 1. The employee shall explain the grievance verbally to his/her
193 immediate supervisor or the department's human resources
194 employee designated to respond to employee grievances. Step 1
195 must occur within ten (10) working days of the event giving rise to
196 the initiation of the grievance.
- 197 2. The supervisor/human resources employee designated in
198 paragraph 1. shall, within ten (10) workdays, verbally inform the
199 employee of his/her decision regarding the grievance presented.

200 b. Step 2.

- 201 1. If the grievance is not settled at Step 1, the employee or his/her
202 representative shall prepare the grievance in writing on the
203 Grievance Initiation Form and shall, within ten (10) workdays of
204 the verbal decision, present such Form to the designated
205 grievance hearing officer in the employee's department.
- 206 2. The grievance hearing officer will schedule a hearing with the
207 employee and the supervisor/human resources employee within
208 ten (10) workdays from date of receipt of the Grievance Initiation
209 Form. The grievance hearing officer shall provide a written
210 Grievance Disposition Form to the grievant and the
211 supervisor/human resources employee no later than 20 (twenty)
212 workdays after the date of the hearing.
- 213 3. Step 2 of the grievance procedure may be waived by mutual
214 consent of the grievant and the grievance hearing officer to Step
215 3. If the grievance is not resolved at Step 2 as provided, the
216 grievant or the hearing officer may file a Grievance Appeal Form
217 within twenty (20) workdays after receipt of the Step 2 disposition
218 or after a waiver mutually agreeing to forward the grievance to
219 Step 3 before the Personnel Review Board.

220 c. Step 3.

- 221 1. When a Grievance Appeal Form is filed with the Personnel
222 Review Board within twenty (20) workdays from the date of the
223 Step 2 disposition or waiver of Step 2, the Personnel Review
224 Board shall review the record and/or may interview the employee
225 and others and may hold a hearing if requested by the grievant
226 after which the Personnel Review Board may uphold, overturn, or
227 modify the disposition appealed from Step 2. The Personnel
228 Review Board shall inform the grievant and the Step 2 hearing
229 officer of its decision in writing within thirty (30) workdays after the

230
231

Grievance Appeal Form is received. The decision by the
Personnel Review Board is final.

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated.¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

A. The Department of Human Resources is requesting approval of the attached resolution to amend Milwaukee County General Ordinance (MCGO) 17.207 - Grievance Procedures - due to changes imposed by 2011 Wisconsin Act 10 and Wisconsin Act 32. Due to the passage of 2011 Wisconsin Act 10 grievance procedures will no longer be contained within collective bargaining agreements for non-public safety unions. The amended ordinance would apply to all unions except for the Milwaukee County Firefighters Association, Milwaukee Deputy Sheriffs Association and the Federation of Nurses and Health Professionals Local 5001, AFT, AFL-CIO. This amendment would be effective January 1, 2013 for members of the Federation of Nurses and Health Professionals Local 5001, AFT, AFL-CIO.

B./C. There may be minimal fiscal costs associated with this procedural change including modification of paperwork and forms and training. It is currently anticipated that these costs will be absorbed within agency budgets. It is estimated that any costs associated with grievances filed and heard before the Personnel Review Board (PRB) will fall within current appropriations. The Department of Human Resources will work closely with the Department of Administrative Services - Fiscal Affairs Division and PRB staff to monitor the number of grievances filed and the level of work generated due to the new procedure and to ensure that departments are able to absorb implementation and operational costs.

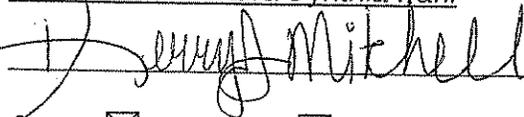
D. Because this is a new procedure and modifies past practice, there is no data in which to calculate a precise fiscal impact. The current assumption that the volume of work generated

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

through this procedural change will be handled within the current capacity of departments, the PRB and PRB staff resulting in no fiscal impact can only be validated through implementation.

Department/Prepared By DAS - Fiscal Affairs/Cynthia Pahl

Authorized Signature

_____

Did DAS-Fiscal Staff Review? Yes No

COUNTY OF MILWAUKEE
DAS-Division of Employee Benefits
 INTER-OFFICE COMMUNICATION

Date : December 27, 2011

To : Supervisor Lee Holloway, Chairman, Milwaukee County Board of Supervisors

From : Matthew Hanchek, Interim Director, Employee Benefits 

Subject : **Report from the Interim Director, Employee Benefits, requesting an amendment to Section 201.24(8.2) of the Milwaukee County Code of General Ordinances as it pertains to membership on the Pension Board.**

Issue

The Milwaukee County Pension Board is comprised of 5 appointed members (3 executive appointments and 2 appointments by the Chair of the County Board) and 4 elected members (3 active and 1 retiree representative). This board is tasked with stewardship of the County's Pension Trust and is supported in that effort by the Employees Retirement System (ERS). The Pension Board authorizes pension trust spending and directs the administration of the plan by ERS staff.

The proposed amendment to Section 201.24(8.2) of the Milwaukee County Code of General Ordinances addresses three issues currently impacting the Pension Board.

First, an elected employee member of the Pension Board who is also part of the support staff for the Pension Board would have inherent conflicts of interest that interfere with that person's ability to effectively carry out the fiduciary responsibility of both positions. The proposed amendment would preclude ERS employees from serving on the Pension Board.

Second, turnover within the Pension Board has led to instances of partial terms. The impact of partial terms on the term limits currently defined in ordinance is unclear. The proposed amendment would clarify full and partial terms, and overall term limits.

Finally, turnover and vacancies within the Board cause an impediment to the Board's ability to carry out its fiduciary duties. At the minimum, attendance for a quorum, a unanimous 5-0 vote, is required under current rules for the Pension Board to take actions. The proposed amendment would improve the Pension Board's ability to effectively carry out its duties at minimum quorum.

Requested Action

It is requested that the County Board of Supervisors authorize the attached amendment to Section 201.24(8.2) of the Milwaukee County Code of General Ordinances.

December 27, 2011

Supervisor Lee Holloway, Chairman, Milwaukee County Board of Supervisors

Report from the Interim Director, Employee Benefits, requesting an amendment to Section 201.24(8.2) of the Milwaukee County Code of General Ordinances as it pertains to membership on the Pension Board

Page 2

Fiscal Effect

The proposed amendment has no fiscal impact. A fiscal note form is attached.

Attachments

cc: County Executive Chris Abele
Amber Moreen, Chief of Staff, County Executive's Office
Terry Cooley, Chief of Staff, County Board Chairman
Supervisor Joe Sanfelippo, Chairman, Personnel Committee
Supervisor John Thomas, Chairman, Finance & Audit Committee
Patrick Farley, Director of Administrative Services
Kimberly Walker, Corporation Counsel
Rick Ceschin, Senior Research Analyst
Steve Cady, Fiscal & Budget Analyst
Carol Mueller, Chief Committee Clerk
Jodi Mapp, Personnel Committee Clerk

A RESOLUTION

To amend Sections 201.24(8.2) and (8.5) of the Milwaukee County Code of General Ordinances as they pertain to membership on the Pension Board and decision votes of the Pension Board.

WHEREAS, the Pension Board includes three members elected from amongst the active employees, and

WHEREAS, the Pension Board is supported by the staff of the Employees Retirement System office, and

WHEREAS, having elected employee members of the Pension Board who are also part of the support staff for the Pension Board can create conflicts of interest, confidentiality and loyalty concerns, and

WHEREAS, members have been appointed or confirmed to serve partial terms on the Pension Board and clarification is necessary to limit service on the Pension Board to two, full, three-year terms, not including any partial term of service, and

WHEREAS, members have served beyond the completion of their second three-year term as holdovers until a replacement has been confirmed, but such service is contrary to the term limit policy and clarification is necessary to prevent this practice, and

WHEREAS, members are required to have certain qualifications for appointment or election and codification of prior practice is appropriate to provide that members cannot continue to serve if, during the member's term, the member no longer possesses the qualifications applicable to the member's appointment or election such that the member would not be eligible for re-appointment or re-election, and

WHEREAS, the Pension Board must be able to operate when vacancies exist on the Board and the requirement of five votes for final decisions can prevent action when the Pension Board does not have full membership and is contrary to common practice for other bodies under Robert's Rules of Order,

NOW THEREFORE,

BE IT RESOLVED, that the Milwaukee County Board of Supervisors hereby amends Sections 201.24(8.2) and (8.5) of the Milwaukee County Code of General Ordinances by adopting the following:

AN ORDINANCE

The County Board of Supervisors of the County of Milwaukee does ordain as follows:

50 **Section 1.** Section 201.24(8.2) of the General Ordinances of Milwaukee County is
51 amended as follows:

52
53 8.2 Membership

54
55 Members shall not serve more than two (2) consecutive three-year terms, but the
56 appointment or election of a member to complete the balance of a three year term of a
57 prior member is not included in this limitation. Members may not continue to serve after
58 the completion of any term, unless re-appointed and confirmed or re-elected. A member
59 having served two (2) terms may be eligible for re-election or re-appointment after not
60 having been a member for at least three (3) years from the last date of service on the
61 board. If re-appointed or re-elected, the members must adhere to the same term
62 limitation of two (2) consecutive three-year terms. A member may not continue to serve
63 if at any time the member does not possess the qualifications that would be applicable to
64 the member at the time of the member's appointment, election, re-appointment or re-
65 election. The board shall determine any question concerning a member's qualification or
66 eligibility to continue to serve as a member, but the votes of five (5) members shall be
67 necessary for a decision of the board on any such question.

68
69 None of the appointed members of the pension board nor any family members of
70 the appointed members of the pension board shall be participants in, or beneficiaries of,
71 the Milwaukee County Employee Retirement System. None of the appointed members
72 of the pension board shall have relationships or ties to any provider of services to the
73 Milwaukee County Retirement System, Milwaukee County Pension Board, or the
74 Milwaukee County Pension Study Commission.

75
76 The membership of the board shall consist of the following:

- 77
78 (a) Three (3) members to be appointed by the county executive (subject
79 to confirmation by two-thirds (2/3) or more of the members-elect of the
80 county board), for a term of three (3) years.
- 81
82 (b) Two (2) members appointed by the county board chairperson (subject
83 to the confirmation of the county board and to county executive approval
84 or veto, with proceedings on veto), for a term of three (3) years.
- 85
86 (c) Four (4) elected members consisting of three (3) employee members
87 and one (1) retiree member who shall be members of the system and
88 who shall be elected by members of the system except for the retiree
89 member who shall be elected by retired members only for terms of three
90 (3) years. Employees who work for the Employees Retirement System
91 are not eligible for election to, or service on, the pension board. The
92 board may adopt rules and regulations governing such election
93 including a division of county employees into groups for the purpose of
94 electing one (1) employee member of the board from among the
95 employees of each group. Appointing authorities shall ensure that the
96 employee members of the pension board are released from their work
97 assignments to attend meetings of the pension board and any other
98 meeting related to pension board business for which public notice is
99 required which occurs during their regularly scheduled work shift.

100

101 **Section 2.** Section 201.24(8.5) of the General Ordinances of Milwaukee County is
102 amended as follows:

103
104 8.5 Decision vote.

105
106 Each member of the board shall be entitled to one (1) vote in the board. ~~Five (5)~~
107 ~~votes~~ The votes of a majority of the members present and voting, but no less than four
108 (4) votes, shall be necessary for a decision by the members of the board at any meeting
109 of the board.

110
111 **Section 3.** This ordinance shall be effective upon passage and publication.

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: December 27, 2011

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to amend Section 201.24(8.2) of the Milwaukee County Code of General Ordinances as it pertains to membership on the Pension Board.

FISCAL EFFECT:

- | | |
|--|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact | <input type="checkbox"/> Increase Capital Expenditures |
| <input checked="" type="checkbox"/> Existing Staff Time Required | <input type="checkbox"/> Decrease Capital Expenditures |
| <input type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues |
| <input type="checkbox"/> Absorbed Within Agency's Budget | <input type="checkbox"/> Decrease Capital Revenues |
| <input type="checkbox"/> Not Absorbed Within Agency's Budget | |
| <input type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Increase Operating Revenues | |
| <input type="checkbox"/> Decrease Operating Revenues | |

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure		
	Revenue		
	Net Cost		
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated.¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

A.) Approval of this request would amend Section 201.24(8.2) of the Milwaukee County Code of General Ordinances as it pertains to membership on the Pension Board. This ammendment would prohibit employees of ERS from serving on the body tasked with directing ERS. Further, the ammendment would alter the minimum number of affirmative votes required for the pension board to approve action. The mandatory quorum remains unchanged.

B.) The proposed change is intended to allow the Pension Board to carry out its fiduciary responsibilities despite vacancies that may occur due to pending appointments and elections. There is no cost to the County, other than time of existing staff.

C.) No budgetary impact

D.) None

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

Department/Prepared By Matthew Hanchek, Interim Director - Employee Benefits

Authorized Signature _____

Did DAS-Fiscal Staff Review? Yes No

COUNTY OF MILWAUKEE
 DAS-Division of Employee Benefits
 INTER-OFFICE COMMUNICATION

DATE : December 30, 2011

To : Supervisor Lee Holloway, Chairman, Milwaukee County Board of Supervisors

FROM : Matthew Hanchek, Interim Director, Employee Benefits 

SUBJECT : **Report from the Interim Director, Division of Employee Benefits, requesting authorization to execute a 1-year renewal of the MetLife Contract for Basic and Supplemental Life Insurance.**

Issue

Milwaukee County has partnered with MetLife to deliver basic and supplemental life insurance coverage for eligible employees and retirees. In 2008, despite adverse utilization in the basic life product, the Employee Benefits Division successfully negotiated a contract renewal for three years with a guarantee of no rate increase in 2009, 2010, and 2011. The agreement secured seven consecutive years without an increase to the base rate. This agreement also included an "evergreen" clause allowing for automatic 1-year renewals in the absence of any material change in terms.

Unfortunately, Milwaukee County's basic life utilization continued to be unfavorable over the recent 3-year contract term, incurring an average annual claims loss ratio well over 100% of premiums. Active employee utilization has typically been favorable; however, underlying issues with the retiree life portion of the overall liability are the cause of the overall adverse utilization. As a result, Metlife has proposed a 1-year renewal with a 10.34% increase to basic life. The proposal does not change the rates for basic life.

Currently, the rate per \$1,000 of covered salary is \$0.58. Active employees pay a portion of the premium (\$0.24 per thousand) for the portion of their salaries over the County's base coverage (typically \$25,000, with some variance by union). Under the proposal, the base rate would increase to \$0.64 per \$1,000 of coverage. Using the same formula as described in Chapter 62 of the Milwaukee County Code of General Ordinances, the active employee contribution, where applicable, would increase to \$0.26 per \$1,000 of covered salary.

Disadvantaged Business Enterprise (DBE) Participation

The current Metlife contract utilizes a local DBE as the Broker of Record for the supplemental life insurance plans. This brokerage agreement would continue for the proposed renewal year in 2012.

December 30, 2011

Supervisor Lee Holloway, Chairman, Milwaukee County Board of Supervisors

Report from the Interim Director, Division of Employee Benefits, requesting authorization to execute a 1-year renewal of the MetLife Contract for Basic and Supplemental Life Insurance

Page 2

Requested Action

The Employee Benefits Division requests the County Board of Supervisors to authorize the one-year renewal with MetLife for the 2012 plan year. Given the current utilization and underlying structural issues with the retiree life benefit, there is little advantage to issuing an RFP at this time. Instead, approval of this renewal will afford the Employee Benefits Division with the necessary time to evaluate alternative design and financing strategies with the Employee Benefits Work Group and proceed with a potentially more effective RFP and general approach to this benefit.

Fiscal Effect

A significant increase from Metlife was anticipated for 2012. The adopted budget included adequate funding to absorb a potential rate increase of 20%. No additional allocation of funds to Org.1950 - Fringe Benefits is necessary. This contract will increase overall expenditures based on the 10.34% increase to the base rate, partially offset by a corresponding increase to employee contribution revenue. A fiscal note is attached.

Attachments

cc: County Executive Chris Abele
Amber Moreen, Chief of Staff, County Executive's Office
Terry Cooley, Chief of Staff, County Board Chairman
Supervisor Joe Sanfelippo, Chairman, Personnel Committee
Supervisor John Thomas, Chairman, Finance & Audit Committee
Patrick Farley, Director of Administrative Services
Kimberly Walker, Corporation Counsel
Rick Ceschin, Senior Research Analyst
Steve Cady, Fiscal & Budget Analyst
Carol Mueller, Chief Committee Clerk
Jodi Mapp, Personnel Committee Clerk

A RESOLUTION

To authorize the Interim Director of Employee Benefits to execute a one-year contract renewal for Basic and Supplemental Life Insurance Coverage for 2012.

WHEREAS, Chapter 62 of the Milwaukee County Code of General Ordinance defines the life insurance benefits for Milwaukee County employees and retirees, and

WHEREAS, Milwaukee County has maintained a longstanding partnership with MetLife for the delivery of Basic and Supplemental Life insurance coverage, and

WHEREAS, Milwaukee County's contract with Metlife expired on December 31, 2011, and

WHEREAS, the Milwaukee County Division of Employee Benefits negotiated a favorable contract renewal based on the historical claims experience of the County's Life Insurance Plans, and

WHEREAS, a one-year contract renewal for the 2012 plan year affords Milwaukee County with an opportunity to review alternative strategies for funding and delivering the benefit prior to seeking competitive bids through a request for proposal,

NOW THEREFORE,

BE IT RESOLVED, that the Milwaukee County Board of Supervisors hereby authorizes the Interim Director of Employee Benefits to execute a one-year contract renewal with MetLife for Basic and Supplemental Life Insurance Coverage for the 2012 plan year.

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: December 30, 2011

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request authorization for a one-year contract renewal with MetLife for basic and supplement life insurance coverage.

FISCAL EFFECT:

- | | |
|---|--|
| <input type="checkbox"/> No Direct County Fiscal Impact | <input type="checkbox"/> Increase Capital Expenditures |
| <input checked="" type="checkbox"/> Existing Staff Time Required | <input type="checkbox"/> Decrease Capital Expenditures |
| <input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues |
| <input checked="" type="checkbox"/> Absorbed Within Agency's Budget | <input type="checkbox"/> Decrease Capital Revenues |
| <input type="checkbox"/> Not Absorbed Within Agency's Budget | |
| <input type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Increase Operating Revenues | |
| <input type="checkbox"/> Decrease Operating Revenues | |

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	265,000	
	Revenue	40,000	
	Net Cost	225,000	
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated.¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

A.) Approval of this request would authorize a one-year renewal of the MetLife contract for Basic and Supplemental Life Insurance Coverage. The renewal would increase the base rate for basic life coverage by 10.34% from \$0.58 per thousand to \$0.64 per thousand.

B.) Based on current enrollment, the rate change would incur approximately \$265,000 in additional expenditures compared to 2011. This increase will be partially offset by increased revenue of approximately \$40,000 in line items 4945 and 4999.

C.) The increased expenditure will be absorbed by the current funding allocated to Org. 1950 - Fringe Benefits - line item 5404. The increase in this contract renewal is less than anticipated in the adopted 2012 budget and will result in a surplus in line item 5404.

D.) Financial comparison to 2011 assumes consistent enrollment/volume of covered salary between the two years. Changes to headcount, the number of vacant positions, or salaries will positively or negatively impact the estimate.

The surplus in line org 1950, line item 5404, does not ensure an overall surplus in Org. 1950.

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

Department/Prepared By Matthew Hanchek, Interim Director - Employee Benefits

Authorized Signature _____

Did DAS-Fiscal Staff Review? Yes No

COUNTY OF MILWAUKEE
DAS-Division of Employee Benefits
 INTER-OFFICE COMMUNICATION

DATE: December 30, 2011

TO: Supervisor John Thomas, Chairman, Finance & Audit Committee
 Supervisor Joe Sanfelippo, Chairman, Personnel Committee

FROM: Matthew Hanchek, Interim Director – Employee Benefits Division 

SUBJECT: **Informational report from the Interim Director, Employee Benefits Division regarding Dependent Eligibility Audits. No action required.**

In the 2011 operating budget, the Department of Audit and the Employee Benefits Division were tasked with developing the process for an audit of dependent benefits eligibility and releasing an RFP to an external administrator to conduct the audit on the County's behalf.

The Employee Benefits Division published the finalized RFP on Milwaukee County's procurement website on August 26th, 2011. Notice of the RFP ran in the August 27th – August 28th editions of the Journal Sentinel. The RFP follows the procedures outlined in chapter 56.30 of the Milwaukee County code of ordinances, and the successful bidder will be required to comply with the disadvantaged business enterprise (DBE) policy defined in CFR 49 Part 23 and 26 and Chapter 42 of the Milwaukee County Ordinances.

The RFP generated a large number of inquiries, resulting in seven formal bids. A review panel consisting of representatives from the Employee Benefits Division, DAS Fiscal, the Department of Audit, and County Board Staff reviewed all bids, and selected Buck Consulting, Medbill Management, and HMS Employer Solutions as finalists. Due to scheduling conflicts with the holidays, the finalist presentations have been pushed back to January 20th, with the final recommendation to award the contract following shortly after.

The result of the RFP will be reported to the Board during the January Committee Cycle. However, to allow time to include the executable contract, authorization for the contract award and final scope of service will not be requested until the March Board cycle. The audit activities would commence immediately upon approval of the contract.

cc: County Executive Chris Abele
 Amber Moreen, Chief of Staff, County Executive's Office
 Terry Cooley, Chief of Staff, County Board Chairman
 Jerome Heer, Director of Audits
 Patrick Farley, Director of Administrative Services
 Kimberly Walker, Corporation Counsel
 Rick Ceschin, Senior Research Analyst
 Steve Cady, Fiscal & Budget Analyst
 Carol Mueller, Chief Committee Clerk
 Jodi Mapp, Personnel Committee Clerk

INTEROFFICE COMMUNICATION
COUNTY OF MILWAUKEE

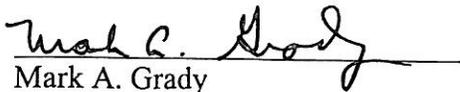
DATE: January 5, 2012
TO: Lee Holloway, Chairman, County Board of Supervisors
FROM: Mark A. Grady, Deputy Corporation Counsel
SUBJECT: Resolution to Amend Contract for Buelow Vetter for legal representation in labor relations matters

It is requested that this matter be referred to the Committee on Finance and Audit and the Committee on Personnel.

The County Board approved a contract with Buelow Vetter Buikema Olson & Vliet LLC on September 30, 2010 (File No. 10-294) for legal representation of Milwaukee County in labor relations matters. Since that time, Buelow Vetter has handled numerous proceedings before the Wisconsin Employment Relations Commission and numerous cases in court. Most recently, the firm represents Milwaukee County in a case in circuit court related to the furlough days and in a case involving the Personnel Committee's role in the bargaining process related to the negotiations for a 2009-10 agreement with DC48. The firm is also representing Milwaukee County in an injunction matter related to layoffs in the Deputy Sheriffs Association and in the interest arbitration proceeding with the Firefighters Association.

Authority is requested to amend the contract amount to a total of \$275,000.00 in order to pay for the continued legal services for these cases and any new matters that may arise in 2012. Over the past two years, the firm has been paid \$149,687.63 in fees and the County has incurred, but not yet paid, approximately \$50,000.00 – 70,000.00 in additional fees through the end of 2011. The legal services needed in 2012 are expected to decrease from the amount required in 2011.

Sufficient funds exist in the Litigation Reserve Account for 2011 and 2012 for this request.


Mark A. Grady

cc: County Executive Chris Abele
Carol Mueller
Jodi Mapp

A RESOLUTION

To authorize the Corporation Counsel to amend the contract with Buelow, Vetter, Buikema, Olson & Vliet LLC (“Buelow, Vetter”) to represent Milwaukee County in labor relations matters involving Milwaukee County and Milwaukee County employee unions.

WHEREAS, Milwaukee County has required and will continue to require the assistance of private counsel with specialized knowledge and experience in the area of labor and employment law to advise and represent Milwaukee County in labor relations matters involving Milwaukee County and Milwaukee County employee unions, and

WHEREAS, the County Board approved a contract with Buelow, Vetter on September 30, 2010 (File No. 10-294) for that purpose, and

WHEREAS, Buelow Vetter has represented, and continues to represent, Milwaukee County in multiple lawsuits, in declaratory ruling proceedings and in interest arbitration and other proceedings before the Wisconsin Employment Relations Commission (WERC), and

WHEREAS, it is advantageous to Milwaukee County to continue to retain the services of Buelow, Vetter to provide advice and representation in labor relations matters with Milwaukee County employee unions because of its extensive background and experience in those matters and its continuing representation of Milwaukee County in several pending litigation and interest arbitration matters, and

WHEREAS, it is expected that the need for these services will be extensive as a result of the significant number of currently pending matters that require the firm’s continued handling, and

WHEREAS, the sum of \$149,612.37 has been paid to Buelow, Vetter in 2010 and 2011 for the various legal services described in this resolution,

WHEREAS, there are sufficient funds in the 2011 and 2012 litigation reserve accounts to pay for the legal services described in this resolution,

NOW THEREFORE,

BE IT RESOLVED that the Corporation Counsel is authorized and directed to amend the contract with Buelow Vetter Buikema Olson & Vliet LLC to advise and represent Milwaukee County in labor relations matters with Milwaukee County employee unions, for a total amount not to exceed \$275,000 and with an hourly rate not to exceed \$260.00, for payment of legal services in 2011 and 2012.

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: January 5, 2012

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Resolution for Contract Amendment for Buelow Vetter legal representation in labor relations matters.

FISCAL EFFECT:

No Direct County Fiscal Impact

Increase Capital Expenditures

Existing Staff Time Required

Decrease Capital Expenditures

X Increase Operating Expenditures
(If checked, check one of two boxes below)

Increase Capital Revenues

X Absorbed Within Agency's Budget

Decrease Capital Revenues

Not Absorbed Within Agency's Budget

Decrease Operating Expenditures

Use of contingent funds

Increase Operating Revenues

Decrease Operating Revenues

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year 2011	Subsequent Year 2012
Operating Budget	Expenditure	\$75,000.00	\$50,387.63
	Revenue	0	0
	Net Cost	\$75,000.00	\$50,387.63
Capital Improvement Budget	Expenditure	0	0
	Revenue	0	0
	Net Cost	0	0

**INTEROFFICE COMMUNICATION
COUNTY OF MILWAUKEE**

DATE: January 16, 2012

TO: Lee Holloway, Chairman, County Board of Supervisors

FROM: Mark A. Grady, Deputy Corporation Counsel

SUBJECT: Required OBRA Ordinance Amendments

It is requested that this matter be referred to the Committee on Finance and Audit, the Committee on Personnel and the Pension Study Commission.

The OBRA pension system has recently been audited by the Internal Revenue Service. In addition, as is periodically required by the Internal Revenue Code, the Pension Board recently filed for a “determination letter” with the IRS seeking the IRS’s determination that the OBRA plan remains a tax-qualified plan. The Pension Board has received a draft audit closing statement from the IRS and has received a favorable determination letter from the IRS. However, both approvals are conditioned upon the passage of ordinance amendments to the OBRA plan that are required to maintain compliance with the Internal Revenue Code. These amendments relate to updates to IRS regulations and to several Congressional acts, including the Economic Growth and Tax Relief Reconciliation Act of 2001 (“EGTRRA”), the Pension Protection Act (“PPA”) and the Heroes Earnings Assistance and Relief Tax Act (“HEART”). Attached is a summary of the amendments prepared by outside tax counsel. Pursuant to IRS requirements, these amendments must be adopted no later than February 7, 2012.

The Pension Board requests the adoption of these ordinance amendments. I am attaching the Pension Board’s comment. These amendments are technical in nature. It is not expected that the amendments will result in any increased cost to the County, but they are being reviewed by the actuary and an actuarial report has been requested.

MARK A. GRADY
Deputy Corporation Counsel

Attachment

cc(w/att.): County Executive Chris Abele
Carol Mueller
Jodi Mapp

**Pension Board of the Employees' Retirement System of the
County of Milwaukee ("ERS")**

**Prospective OBRA Ordinance Amendments
Bullet Point Summary**

Attorney-Client Privilege
Personal and Confidential

Certain OBRA Ordinance amendments are necessary to comply with required legislative and regulatory changes. In addition, the Internal Revenue Service ("IRS") conditioned OBRA's favorable determination letter on the County's adoption of these amendments. The closing agreement for the IRS audit also requires adoption of many of these Ordinance amendments to fully comply with the correction. The proposed amendments include requirements from federal legislation including the Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA"), the Pension Protection Act ("PPA") and the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART").

- **Ordinance Section 203(2.4)**
 - Effective Date. January 1, 2002.
 - Purpose. This change increases the limit on annual compensation that OBRA may consider when calculating benefits based on Internal Revenue Code ("Code") section 415 requirements.
 - Previous Compliance. OBRA has previously complied with the Code requirements for limiting annual compensation, and it has operationally complied with the increased limit since 2002. This change probably has no practical impact on OBRA because members' compensation is typically much lower than the Code section 415 compensation limit.
 - Required? This change is required to comply with Code requirements, complete audit correction, and fulfill requirements contingent to receipt of a favorable determination letter.
- **Ordinance Section 203(2.12) – Vesting**
 - Effective Date. January 1, 2002.
 - Purpose. The IRS agent reviewing the determination letter submission required that the Ordinances specifically state that members will be 100% vested when they reach normal retirement

age and in the event of partial plan termination or full plan termination.

- Previous Compliance. OBRA currently provides that members are 100% vested at all times. Accordingly, members also would be 100% vested in the circumstances specified by the IRS agent. Thus, this change will have no practical effect on OBRA operations
- Required? This change is required for receipt of a favorable determination letter on OBRA.
- **Ordinance Section 203(2.12) - HEART Act**
 - Effective Date. January 1, 2007.
 - Purpose. The HEART Act made certain changes to how qualified retirement plans treat military service, providing that any additional benefits that may be provided by a plan due to the death of a participant, other than additional benefit accruals, must be provided to the beneficiaries of a participant who dies in qualified military service as if the participant were employed on the day of death. Also, differential wage payments provided to participants during qualified military service are treated as compensation to an active employee, even though the employee may be considered terminated for purposes of taking a distribution, after which elective deferrals must be suspended for 6 months.
 - Previous Compliance. OBRA does not provide additional benefits upon the death of a member, nor does it provide differential wage payments. Accordingly, these changes will have no practical effect on OBRA.
 - Required? This change is required to demonstrate compliance with the HEART Act by December 31, 2012.
- **Ordinance Section 203(4.4) and (4.5)**
 - Effective Date. March 28, 2005.
 - Purpose. Code section 401(a)(31) requires qualified plans that permit mandatory cashouts to automatically roll over into an individual retirement plan any mandatory cashout of an accrued benefit with an actuarial equivalent value in excess of \$1,000 unless the member requests otherwise. The proposed amendment provides

that any lump sum payment over \$1,000 be rolled over to an IRA unless specified otherwise by the member.

- Previous Compliance. Lump sum cashouts by OBRA is an issue which is being corrected in the audit. Payments made as part of the audit correction have been made in accordance with the proposed amendment.
- Required? This change is required to comply with the Code, to fully complete the audit corrections, and fulfill requirements contingent to receipt of a favorable determination letter.
- **Ordinance Section 203(7.1)(a)**
 - Effective Date. January 1, 2002.
 - Purpose. To satisfy the tax qualification requirements of Code section 401(a), OBRA must comply with Code section 415. The proposed change updates the limit for annual benefit payments consistent with Code section 415 requirements.
 - Previous Compliance. OBRA has previously complied with the Code requirements for limiting annual benefit payments, and it has operationally complied with the increased limit since 2002. This change probably has no practical impact on OBRA because members' benefits are typically much lower than the Code section 415 limit.
 - Required? This change is required to comply with Code requirements, fully correct under the audit, and fulfill requirements contingent to receipt of a favorable determination letter.
- **Ordinance Section 203(7.1)(f)**
 - Effective Date. January 1, 2002; January 1, 2008.
 - Purpose. The IRS has mandated use of an updated mortality table when retirement plans make Code section 415 benefit limit conversions. Also, a minimum benefit limit floor is no longer required.
 - Previous Compliance. OBRA has previously complied with the Code section 415 requirements and mortality table requirements, and it has operationally complied with the increased limit since 2002. This change probably has no practical impact on OBRA because

members' benefits are typically much lower than the Code section 415 limit.

- Required? This change is required to comply with Code requirements, fully correct under the audit, and fulfill requirements contingent to receipt of a favorable determination letter.
- **Ordinance Section 203(7.1)(g) and (h)**
 - Effective Date. January 1, 2008.
 - Purpose. This amendment revises OBRA so it is in compliance with Code section 415(b) requirements.
 - Previous Compliance. OBRA has previously complied with the Code section 415 requirements, and it has operationally complied with the increased limit since 2002. Because OBRA does not allow for forms of benefit other than a straight life annuity, this proposed change will have no practical effect on OBRA's operation.
 - Required? This change is required to comply with Code requirements, fully correct under the audit, and fulfill requirements contingent to receipt of a favorable determination letter.
- **Ordinance Section 203(7.2)(a)**
 - Effective Date. January 1, 2002.
 - Purpose. Code section 415 requires that specific items be included in the computation of compensation for benefits purposes. This amendment effectuates that requirement.
 - Previous Compliance. OBRA has previously complied with the Code section 415 requirements, and it has operationally complied since 2002. This change probably has no practical impact on OBRA because members' compensation is typically much lower than the Code section 415 compensation limit.
 - Required? This change is required to comply with Code requirements, fully correct under the audit, and fulfill requirements contingent to receipt of a favorable determination letter.
- **Ordinance Section 203(7.2)(c)**
 - Effective Date. January 1, 2002.

- Purpose. This change adds a definition of limitation year for Code section 415 purposes.
- Previous Compliance. OBRA has previously complied with the Code section 415 requirements, and it has operationally complied since 2002. This change probably has no practical impact on OBRA because members' benefits are typically much lower than the Code section 415 limit.
- Required? This change is required to comply with Code requirements, fully correct under the audit and fulfill requirements contingent to receipt of a favorable determination letter.
- **Ordinance Section 203(9.3)**
 - Effective Date. January 1, 2002.
 - Purpose. The proposed change to Ordinance section 203(9.3) updates the limit from \$3,500 to \$5,000, consistent with the Ordinance section 203(4.4) amendment and Code requirements.
 - Previous Compliance. OBRA is correcting its compliance with the cashout limit as part of the OBRA audit. This change will aid in that compliance.
 - Required? This change is required to comply with Code requirements and fulfill requirements contingent to receipt of a favorable determination letter.
- **Ordinance Section 203(10.7)**
 - Effective Date. January 1, 2003.
 - Purpose. Code section 401(a)(9) requires plans to begin making required minimum distributions of a participant's benefit starting by the April 1 of the calendar year following the calendar year in which the employee attains age 70½ or terminates employment, if later.
 - Previous Compliance. OBRA members should begin receiving benefits at age 65, regardless of employment status. Accordingly, this change will have no practical effect on OBRA.
 - Required? This change is required to comply with Code requirements, fully correct under the audit, and fulfill requirements contingent to receipt of a favorable determination letter.

- **Ordinance Section 203(11.3) and (11.4)**
 - Effective Date. January 1, 2002; January 1, 2010.
 - Purpose. The definition of an eligible retirement plan that could receive a rollover distribution from plans such as OBRA has been expanded under the Code. In addition, plans are now required to allow nonspouse beneficiaries to roll over benefit payments.
 - Previous Compliance. OBRA has operationally complied with these requirements since the required dates. The nonspouse beneficiary rollover change will have no practical effect on OBRA because all OBRA benefit payments cease upon death of the member.
 - Required? This change is required to comply with Code requirements, fully correct under the audit and fulfill requirements contingent to receipt of a favorable determination letter.

1 **By Supervisor**

Res. File 11-
Journal,

2
3
4 A RESOLUTION/ORDINANCE

5 Amending the Benefit Provisions of the OBRA 1990 Retirement System

6
7 Whereas, the OBRA 1990 Retirement System of the City of
8 Milwaukee ("OBRA") is a tax-qualified governmental retirement plan that
9 must comply with the applicable provisions of the Internal Revenue Code
10 of 1986 (the "Code"); and

11
12 Whereas, the Pension Board of the Employees' Retirement System of
13 the County of Milwaukee (the "Pension Board") acts as the fiduciary for
14 and oversees administration of OBRA, and as such, the Pension Board
15 seeks to ensure that OBRA maintains its tax-qualified status; and

16
17 Whereas, the United States Congress and the IRS adopted various
18 pieces of legislation and regulations, respectively, impacting tax-qualified
19 retirement plans; and

20
21 Whereas, governmental defined benefit plans were expected to file
22 for an updated determination letter from the Internal Revenue Service
23 ("IRS") regarding the tax-qualified status of the plan under Cycle E
24 between February 1, 2010 and January 31, 2011, but were allowed to file
25 under Cycle C between February 1, 2008 and January 31, 2009; and

26
27 Whereas, the IRS has conducted an audit of OBRA's operations, and
28 during such audit, amendments to OBRA provisions to comply with
29 legislative changes were discussed; and

30
31 Whereas, the Pension Board desired to receive and filed for a
32 favorable determination letter regarding the tax-qualified status of OBRA;
33 and

34
35 Whereas, the Pension Board has now received a favorable
36 determination letter from the IRS; and

37
38 Whereas, the IRS conditioned the favorable determination letter
39 and the closing agreement for the audit on the County's adoption of
40 certain OBRA amendments necessary to comply with required legislative
41 and regulatory changes; and

1 compensation paid to an employee by the county for which
2 the county is required to furnish the employee a written
3 statement under Internal Revenue Code sections 6401(d)
4 and 6051(A)(3), exclusive of amounts paid or reimbursed by
5 the county for moving expenses incurred by the employee to
6 the extent that at the time of the payment it is reasonable to
7 believe that these amounts are deductible by the employee
8 under Internal Revenue Code section 217. Further,
9 "compensation" for each plan year shall exclude any amount
10 that is in excess of the Social Security OASDI taxable wage
11 base as in effect for the plan year. In the event that during
12 any plan year an employee spends time in the employment
13 of the county during part of which the county is obligated to
14 collect and contribute taxes under the Federal Insurance
15 Contributions Act (other than the Medicare portion of the
16 FICA tax described in Internal Revenue Code section 3121(u))
17 with respect to such employee, either by virtue of a voluntary
18 agreement between the state and the Secretary of Health
19 and Human Services pursuant to section 218 of the Social
20 Security Act or by any other provision of federal law, he/she
21 shall be credited with compensation hereunder only for the
22 amounts earned during the portion of the year during which
23 the county is not obligated to collect and contribute taxes
24 under the Federal Insurance Contributions Act (other than the
25 Medicare portion of the FICA tax described in Internal
26 Revenue Code section 3121(u)) with respect to such
27 employee either by virtue of a voluntary agreement between
28 the state and the Secretary of Health and Human Services
29 pursuant to section 218 of the Social Security Act or by any
30 other provision of federal law. The compensation of each
31 member taken into account for determining all benefits
32 provided under the system for any year shall not exceed the
33 annual compensation limit pursuant to Code
34 section 401(a)(17); provided, however, that this limitation shall
35 apply only with respect to members who first commence
36 participation in the system after 1995. The annual
37 compensation limit shall be adjusted annually for increases in
38 the cost of living by the Secretary of the Treasury or his
39 delegate, except that the dollar increase in effect on
40 January 1 of any calendar year is effective for years
41 beginning in such calendar year. The "annual compensation
42 limit" is ~~two one-hundred fifty~~ thousand dollars
43 (\$200150,000.00), as indexed.
44

1 **Section 2.** Effective January 1, 2002, the following is added as a
2 new paragraph at the end of section 203(2.12) of the General Ordinances
3 of Milwaukee County:

4
5 Upon beginning membership, members are 100% vested in
6 their benefit under the system at all times, and will remain
7 100% vested upon reaching normal retirement date, as
8 defined in section 2.9. Members shall remain fully vested
9 even in the event of a partial plan termination or full plan
10 termination, as contemplated under section 9.1.

11
12 **Section 3.** Effective January 1, 2007 or as noted below, the
13 following is added at the end of section 203(2.12) of the General
14 Ordinances of Milwaukee County:

15
16 To the extent required by the Heroes Earnings Assistance and
17 Relief Tax Act of 2008 (the "HEART Act") and as applicable for
18 the system, the following provisions apply:

19 (a) Effective January 1, 2007, if a member dies while
20 performing qualified military service, the survivors of the
21 member shall be entitled to any additional benefits
22 (other than contributions relating to the period of
23 qualified military service) provided under the system as
24 if the member had been reemployed on the day prior
25 to death and then severed employment on the actual
26 date of death.

27 (b) Effective for payments made on or after January 1,
28 2009, Compensation for purposes of section 2.4
29 includes any differential wage payments (as defined in
30 Code section 3401(h)(2)) to an individual who does not
31 currently perform services for the County by reason of
32 qualified military service while on active duty for a
33 period of more than 30 days and represents all or a
34 portion of the wages the individual would have
35 received from the County if the individual was
36 performing services for the County. Such differential
37 wage payment shall be treated as a payment of
38 wages by the County to the member.

39 (c) Qualified military service for the purposes of the above
40 provisions is determined pursuant to section 414(u)(5).

41
42 **Section 4.** Effective March 28, 2005, section 203(4.4) of the General
43 Ordinances of Milwaukee County is amended to read as follows:
44

1 (a) If at the time a pension would otherwise become payable to
2 a member under either section 4.1, 4.2 or 4.3 the actuarial
3 equivalent lump sum value of that pension does not exceed
4 five thousand dollars (\$5,000.00), such lump sum value shall
5 be paid to the member in lieu of any monthly pension
6 payments which would otherwise have been payable under
7 section 4.1, 4.2 or 4.3. Any mandatory lump sum payments of
8 between \$1,000 and \$5,000 made under this section after
9 March 28, 2005, will be paid directly into an Individual
10 Retirement Account (IRA) in the member's name, unless the
11 member requests otherwise. ~~The five thousand dollar amount~~
12 ~~specified in the preceding sentence shall increase as and~~
13 ~~when the five thousand dollar amount specified in Internal~~
14 ~~Revenue Code section 411(a)(11)(A) and regulations~~
15 ~~thereunder increases. (Code section 411 (a)(11)(A) is not in~~
16 ~~fact applicable to the system because the system is a~~
17 ~~governmental plan and such Code section does not apply to~~
18 ~~governmental plans. The amount in Code section~~
19 ~~411(a)(11)(A) is referred to merely as a point of reference).~~
20

21 (b) In the case of a member who is working in the employment of
22 the county after his/her normal retirement date and who had
23 received a lump sum distribution of his/her pension pursuant
24 to paragraph (a) of this section 4.4, such individual shall
25 receive a single sum distribution in the month of January
26 following each year in which he/she has employment
27 subsequent to his/her normal retirement date if the amount
28 determined in the next sentence does not exceed the five-
29 thousand-dollar-amount (as adjusted) described in
30 paragraph (a) above. The amount of such distribution shall
31 be equal to (i) the actuarial equivalent lump sum value of a
32 lifetime monthly pension equal to (A) one-twelfth times (B)
33 two (2) percent of the member's average compensation
34 computed through the end of the prior plan year times (C)
35 the member's years of service (not in excess of thirty (30)
36 years) computed through the end of the prior plan year
37 minus (ii) the amount of any lump sum distribution(s) which
38 he/she has previously received from the system. If the
39 amount determined in the preceding sentence exceeds the
40 five -thousand-dollar-amount (as adjusted) described in
41 paragraph (a) above, then a lifetime monthly pension shall
42 instead commence in such month of January, and the
43 amount of such pension shall equal (A) one-twelfth times (B)
44 two (2) percent of the member's average compensation

1 computed through the end of the prior plan year times (C)
2 the years of service earned in the prior plan year.

3
4 If a member begins receiving a lifetime monthly pension
5 pursuant to the preceding paragraph, then for each plan
6 year subsequent to the plan year in which his or her lifetime
7 monthly pension commenced during which he or she
8 continues in the employment of the county, the amount of his
9 or her pension shall be recomputed. The amount of such
10 recomputed pension for each month during any such plan
11 year shall be equal to (A) one-twelfth times (B) two (2)
12 percent of the member's average compensation computed
13 through the end of the prior plan year times (C) the member's
14 years of service (not in excess of thirty (30)) computed
15 through the end of the prior plan year (but not taking into
16 account any years of service earned prior to the member's
17 normal retirement date or for which the member received a
18 single lump sum distribution after his/her normal retirement
19 date); provided, however, that any increase in such
20 recomputed pension over the pension previously payable
21 shall be offset by the actuarial equivalent value (determined
22 using the UP-1984 mortality table and an interest rate of eight
23 and five-tenths (8.5) compounded annually) of pension
24 benefits actually distributed during the prior plan year.

- 25
26 (c) Lump sum actuarial equivalent value shall be computed
27 under this section 4.4 using the UP-1984 unisex mortality table
28 and an interest rate equal to eight and five-tenths (8.5)
29 percent compounded annually.

30
31 **Section 5.** Effective March 28, 2005, section 203(4.5)(a) of the
32 General Ordinances of Milwaukee County is amended to read as follows:

33
34 4.5 **Mandatory cash out.**

- 35
36 (a) *Eligibility for mandatory cashout.* A member shall not receive
37 the pension described in sections 4.1, 4.2 or 4.3, and shall
38 instead receive a single lump sum distribution of his or her
39 benefit if, before attaining his or her normal retirement date
40 and before death:

- 41
42 (1) The member terminates county employment.
43

- 1 (2) The member is absent from county employment for a
2 period of five years.
3
4 (3) The actuarial equivalent lump sum present value of his
5 or her pension is five thousand dollars (\$5000) or less,
6 and
7
8 (4) An employe who became a member of OBRA prior to
9 January 1, 1994 consents to the cashout.
10

11 The mandatory cashout required under this subsection 4.5(a)
12 shall be paid to the member as soon as practicable after the
13 close of the plan year in which the member satisfies the
14 conditions for the mandatory cashout. Any mandatory lump
15 sum payments of between \$1,000 and \$5,000 made under
16 this section after March 28, 2005, will be paid directly into an
17 Individual Retirement Account (IRA) in the member's name,
18 unless the member requests otherwise. No amount will be
19 payable with respect to a member who dies after satisfying
20 the conditions for a mandatory cashout but before the
21 system makes payment in the following plan year.
22

23 **Section 6.** Effective January 1, 2002, section 203(7.1)(a)(ii) of the
24 General Ordinances of Milwaukee County shall be amended to read as
25 follows:
26

- 27 (ii) One hundred sixty thousand dollars (\$160,000) ~~ninety~~
28 ~~thousand dollars (\$90,000)~~ which amount shall be
29 adjusted automatically each plan year to the extent
30 permitted by and in accordance with the Internal
31 Revenue Code and regulations promulgated by the
32 Secretary of the Treasury.
33

34 **Section 7.** Effective January 1, 2002, section 203(7.1)(f) of the
35 General Ordinances of Milwaukee County is amended to read as follows:
36

- 37 (f)(i)~~(A)~~ If benefits begin prior to age sixty-two (62), the
38 limitation specified in subparagraph (a)(ii) above
39 shall be replaced with a limitation which is the
40 actuarial equivalent of the limitation described at
41 subparagraph (a)(ii) above beginning at age sixty-
42 two (62). Actuarial equivalence for this purpose will
43 be determined using an interest rate of five (5)
44 percent and the ~~1983 GAM~~ mortality table specified

1 by the Internal Revenue Service in Revenue Ruling
2 2001-62, or any successor Revenue Ruling thereto.
3 As of December 31, 2001, that mortality table is the
4 1994 GAR mortality table. However, the limitation
5 under (a)(ii) shall never be reduced below seventy-
6 five thousand dollars (\$75,000.00) in the case of a
7 benefit beginning no earlier than age fifty five (55).
8

9 (B) ~~The limitation under subparagraph (a)(ii) for benefits~~
10 ~~commencing prior to age fifty five (55) is the~~
11 ~~actuarial equivalent of the limitation for benefits~~
12 ~~commencing at age fifty five (55). Actuarial~~
13 ~~equivalence for this purpose will be determined using~~
14 ~~an interest rate of five (5) percent and the 1983 GAM~~
15 ~~mortality table.~~

16
17 (ii) If benefits begin after age sixty five (65), the limitation
18 specified in subparagraph (a)(ii) above shall be
19 increased so that it is the actuarial equivalent of the
20 limit described at subparagraph (a)(ii) above
21 beginning at age sixty-five (65). Actuarial
22 equivalence for this purpose will be determined using
23 an interest rate of five (5) percent and the ~~1983 GAM~~
24 mortality table specified by the Internal Revenue
25 Service in Revenue Ruling 2001-62, or any successor
26 Revenue Ruling thereto. As of December 31, 2001,
27 that mortality table is the 1994 GAR mortality table.
28
29

30 **Section 8.** Effective January 1, 2008, section 203(7.1)(f)(ii) of the
31 General Ordinances of Milwaukee County is hereby deleted and section
32 203(7.1)(f)(i) is renumbered to be section 203(7.1)(f).
33

34 **Section 9.** Effective January 1, 2008, section 203(7.1)(g) of the
35 General Ordinances of Milwaukee County is created to read as follows:
36

37 Except as provided for in this section, where a benefit is payable in
38 a form other than a straight life annuity, the benefit shall be
39 adjusted to an actuarially equivalent straight life annuity that begins
40 at the same time as such other form of benefit and is payable on
41 the first day of each month, before applying the limitations of this
42 article. The determination of the annual benefit shall take into
43 account social security supplements described in section 411(a)(9)
44 of the Internal Revenue Code.

1
2 **Section 10.** Effective January 1, 2008, section 203(7.1)(h) of the
3 General Ordinances of Milwaukee County is created to read as follows:

4
5 Effective for distributions in plan years beginning after
6 December 31, 2003, the determination of actuarial
7 equivalence of forms of benefit other than a straight life
8 annuity shall be made in accordance with this section.

9 (i) Benefit Forms Not Subject to Internal Revenue Code
10 section 417(e)(3): The straight life annuity that is
11 actuarially equivalent to the member's form of benefit
12 shall be determined under this section if the form of the
13 member's benefit is either (1) a nondecreasing annuity
14 (other than a straight life annuity) payable for a period
15 of not less than the life of the member (or, in the case
16 of a qualified pre-retirement survivor annuity, the life of
17 the surviving spouse), or (2) an annuity that decreases
18 during the life of the member merely because of (a)
19 the death of the survivor annuitant (but only if the
20 reduction is not below 50% of the benefit payable
21 before the death of the survivor annuitant), or (b) the
22 cessation or reduction of Social Security supplements or
23 qualified disability payments (as defined in Internal
24 Revenue Code section 401(a)(11)).

25 (A) Limitation Years beginning before July 1, 2007. For
26 Limitation Years beginning before July 1, 2007, the
27 actuarially equivalent straight life annuity is equal to the
28 annual amount of the straight life annuity commencing
29 at the same annuity starting date that has the same
30 actuarial present value as the member's form of benefit
31 computed using whichever of the following produces
32 the greater annual amount: (I) an 8.5 percent interest
33 rate assumption and the UP-1984 Mortality Table for
34 adjusting benefits in the same form; and (II) a 5 percent
35 interest rate assumption and the applicable mortality
36 table defined in Internal Revenue Code section 417(e)
37 for that annuity starting date.

38 (B) Limitation Years beginning on or after July 1, 2007. For
39 Limitation Years beginning on or after July 1, 2007, the
40 actuarially equivalent straight life annuity is equal to the
41 greater of (1) the annual amount of the straight life

1 annuity (if any) payable to the member under the plan
2 commencing at the same annuity starting date as the
3 member's form of benefit; and (2) the annual amount
4 of the straight life annuity commencing at the same
5 annuity starting date that has the same actuarial
6 present value as the member's form of benefit,
7 computed using a 5 percent interest rate assumption
8 and the applicable mortality table defined in Internal
9 Revenue Code section 417(e) for that annuity starting
10 date.

11 (ii) Benefit Forms Subject to Internal Revenue Code
12 section 417(e)(3): The straight life annuity that is
13 actuarially equivalent to the member's form of benefit
14 shall be determined under this paragraph if the form of
15 the member's benefit is other than a benefit form
16 described in section 7.1(h)(i). In this case, the
17 actuarially equivalent straight life annuity shall be
18 determined as follows:

19 (A) Annuity Starting Date in Plan Years Beginning
20 After 2005. If the annuity starting date of the
21 member's form of benefit is in a plan year
22 beginning after 2005, the actuarially equivalent
23 straight life annuity is equal to the greatest of (I)
24 the annual amount of the straight life annuity
25 commencing at the same annuity starting date
26 that has the same actuarial present value as the
27 member's form of benefit, computed using an 8.5
28 percent interest rate assumption and the UP-1984
29 Mortality Table for adjusting benefits in the same
30 form; (II) the annual amount of the straight life
31 annuity commencing at the same annuity
32 starting date that has the same actuarial present
33 value as the member's form of benefit,
34 computed using a 5.5 percent interest rate
35 assumption and the applicable mortality table
36 defined in Internal Revenue Code section 417(e);
37 and (III) the annual amount of the straight life
38 annuity commencing at the same annuity
39 starting date that has the same actuarial present
40 value as the member's form of benefit,
41 computed using the applicable interest rate
42 defined in Internal Revenue Code section 417

1 and the applicable mortality table defined in
2 Internal Revenue Code section 417(e), divided
3 by 1.05.

4 (B) Annuity Starting Date in Plan Years Beginning in
5 2004 or 2005. If the annuity starting date of the
6 member's form of benefit is in a plan year
7 beginning in 2004 or 2005, and if the IRS so
8 requires, the actuarially equivalent straight life
9 annuity is equal to the annual amount of the
10 straight life annuity commencing at the same
11 annuity starting date that has the same actuarial
12 present value as the member's form of benefit,
13 computed using whichever of the following
14 produces the greater annual amount: (I) an 8.5
15 percent interest rate assumption and the UP-1984
16 Mortality Table; and (II) a 5.5 percent interest rate
17 assumption and the applicable mortality table
18 specified by the Internal Revenue Service in
19 Revenue Ruling 2001-62, or any successor
20 Revenue Ruling thereto. As of December 31,
21 2001, that mortality table is the 1994 GAR
22 mortality table.

23 If the annuity starting date of the member's
24 benefit is on or after the first day of the first plan
25 year beginning in 2004 and before December 31,
26 2004, the application of this section shall not
27 cause the amount payable under the member's
28 form of benefit to be less than the benefit
29 calculated under the plan, taking into account
30 the limitations of this article, except that the
31 actuarially equivalent straight life annuity is equal
32 to the annual amount of the straight life annuity
33 commencing at the same annuity starting date
34 that has the same actuarial present value as the
35 member's form of benefit, computed using
36 whichever of the following produces the greatest
37 annual amount:

38 (I) an 8.5 percent interest rate assumption
39 and the UP-1984 Mortality Table for
40 adjusting benefits in the same form;

1 (II) the applicable interest rate defined in
2 Internal Revenue Code section 417 and
3 the applicable mortality table defined in
4 Internal Revenue Code section 417; and

5 (III) the interest rate defined in Internal
6 Revenue Code section 417 (as in effect on
7 the last day of the last plan year beginning
8 before January 1, 2004, under provisions of
9 the system then adopted and in effect)
10 and the applicable mortality table defined
11 in Internal Revenue Code section 417.

12
13 **Section 11.** Effective January 1, 2002, section 203(7.2)(a) of the
14 General Ordinances of Milwaukee County is amended to read as follows:

15
16 For purposes of section 7.1, "compensation" shall mean the
17 member's earnings from his/her employment with the county
18 as defined in Internal Revenue Code section 415(c)(3), and,
19 unless otherwise required by regulation, includes bonuses and
20 other taxable payments and elective contributions made on
21 behalf of the County under Internal Revenue Code
22 sections 125, 132(f)(4), 402(e)(3), 402(h), 403(b), 408(p)(2)(A)(i)
23 or 457 but excludes deferred compensation, and distributions
24 which received special tax benefits.

25
26 **Section 12.** Effective January 1, 2008, section 203(7.2)(c) of the
27 General Ordinances of Milwaukee County is added to read:

28
29 (c) For purposes of section 7, limitation year shall mean the
30 calendar year.

31
32 **Section 13.** Effective January 1, 2008, section 203(9.3) of the
33 General Ordinances of Milwaukee County is amended to read as follows:

34
35 After termination of the system each member's accrued
36 pension (accrued to the date of termination of the system or
37 earlier cessation of benefit accrual) shall be distributed to
38 him/her in the form of a nontransferable annuity contract
39 which will pay him/her such accrued pension, except that, in
40 lieu of such annuity contract, a lump sum cash distribution of

1 the actuarial equivalent of the member's accrued pension
2 shall be made to any member whose accrued pension is
3 smaller than the minimum amount necessary to meet
4 insurance company annuity requirements; provided,
5 however, no such lump sum distribution shall be made if the
6 actuarial equivalent value of the member's pension exceeds
7 the five thousand dollar (\$5,000) ~~three thousand five hundred~~
8 amount (as adjusted) specified in section 4.4. (Such actuarial
9 equivalent lump sum shall be computed using the UP-1984
10 unisex mortality table and an interest rate equal to eight and
11 five-tenths (8.5) percent compounded annually.)
12

13 **Section 14.** Effective January 1, 2003, section 203(10.7) of the
14 General Ordinances of Milwaukee County is amended to read as follows:
15

16 **10.7. Code requirements.**
17

18 All distributions will be made in accordance with the rules of
19 Internal Revenue Code section 401(a)(9) and regulations
20 thereunder, ~~including rules of IRS regulation section~~
21 ~~1.401(a)(9)-2.~~ The rules of Internal Revenue Code section
22 401(a)(9) and regulations thereunder shall override any
23 distribution options described in this system to the extent that
24 the options in this system could be considered to be
25 inconsistent with the requirements of Internal Revenue Code
26 section 401(a)(9) ~~and regulations thereunder.~~ The rules set
27 forth in this system regarding time of commencement of
28 distribution and method of distribution shall be in lieu of the
29 default provisions in IRS regulation sections 1.401(a)-1,
30 1.401(a)(9)-1 and 1.401(a)(9)-2.
31

32 (a) The member's benefit will be distributed, or begin to be
33 distributed, to the member no later than the member's
34 required beginning date, defined as the April 1
35 following the later of the calendar year in which the
36 member attains age 70-1/2 or terminates county
37 employment.

38 (b) Unless the member's benefit is distributed in a single sum
39 on or before the required beginning date, distributions
40 shall be made in accordance with section (c) below.

- 1 (c) If the member's benefit is paid in the form of annuity
2 distributions under the system, payments under the
3 annuity will satisfy the following requirements:
- 4 (1) The annuity distributions will be paid in periodic
5 payments made at uniform intervals not longer than
6 one year:
- 7 (2) The distribution period will be over the life of the
8 member:
- 9 (3) Payments will either be nonincreasing or increase only
10 as follows (if otherwise provided for in Chapter 203):
- 11 (i) By an annual percentage increase that does not
12 exceed the annual percentage increase in an
13 eligible cost-of-living index (as defined under A-
14 14 of Treasury Regulation section 1.401(a)(9)-6)
15 for a 12-month period ending in the year during
16 which the increase occurs or a prior year:
- 17 (ii) By a percentage increase that occurs at
18 specified times and does not exceed the
19 cumulative total of annual percentage increases
20 in an eligible cost-of-living index (as defined
21 under A-14 of Treasury regulation
22 section 1.401(a)(9)-6) since the annuity starting
23 date, or if later, the date of the most recent
24 percentage increase, provided (in the case of a
25 cumulative increase), an actuarial increase may
26 not be provided to reflect that increases were
27 not provided in the interim years:
- 28 (iii) To pay increased benefits that result from a
29 system amendment; or
- 30 (iv) To the extent increases are otherwise permitted
31 under A-14 of Treasury Regulation
32 section 1.401(a)(9)-6.
- 33 (d) The amount that must be distributed on or before the
34 member's required beginning date is the payment that is
35 required for one payment interval. The second payment
36 need not be made until the end of the next payment interval
37 even if that payment interval ends in the next calendar year.

1 Payment intervals are the periods for which payments are
2 received, e.g., bi-monthly, monthly, semi-annually, or
3 annually. All of the member's benefit accruals as of the last
4 day of the first distribution calendar year will be included in
5 the calculation of the amount of the annuity payments for
6 payment intervals ending on or after the member's required
7 beginning date.

8 (e) Any additional benefits accruing to the member in a
9 calendar year after the first distribution calendar year will be
10 distributed beginning with the first payment interval ending in
11 the calendar year immediately following the calendar year in
12 which such amount accrues.

13 (f) For purposes of this section 10.7, a distribution calendar year is
14 a calendar year for which a minimum distribution is required.
15 The first distribution calendar year is the calendar year
16 immediately preceding the calendar year which contains the
17 member's required beginning date.

18 **Section 15.** Effective January 1, 2002, section 203(11.3) of the
19 General Ordinances of Milwaukee County is amended to read as follows:

20
21 **11.3. Eligible Retirement Plan.**

22
23 An eligible retirement plan is an individual retirement account
24 described in Internal Revenue Code Section 408(a), an
25 individual retirement annuity described in Internal Revenue
26 Code Section 408(b), an individual retirement annuity
27 described in Internal Revenue Code Section 403(a), ~~or a~~
28 qualified trust described in Internal Revenue Code
29 Section 401(a) that accepts the distributee's eligible rollover
30 distribution, an eligible deferred compensation plan
31 described in Internal Revenue Code Section 457(b) which is
32 maintained by an eligible employer described in Internal
33 Revenue Code section 457(e)(1)(A), or an annuity contract
34 described in Internal Revenue Code Section 403(b).
35 ~~However, in the case of an eligible rollover distribution to a~~
36 ~~distributee's surviving spouse, an eligible retirement plan is an~~
37 ~~individual retirement account or individual retirement annuity.~~

38
39 **Section 16.** Effective January 1, 2010, the following is added at the
40 end of section 203(11.3) of the General Ordinances of Milwaukee County:
41

1 Effective for eligible rollover distributions made on or after
2 January 1, 2008, an eligible retirement plan shall also mean a
3 Roth individual retirement account described in Code
4 Section 408A provided that eligible rollover distributions made
5 on or after January 1, 2008 are subject to the adjusted gross
6 income limits of Code Section 408A(c)(3)(B), as applicable,
7 and the distribution rules of Code Section 408A(d)((3). For a
8 distributee who is a nonspouse designated beneficiary, the
9 direct rollover may be made only to an individual retirement
10 account or annuity described in Code Section 408(a) or
11 Section 408(b) that is established on behalf of the designated
12 beneficiary for the purpose of receiving the distribution as an
13 inherited individual retirement account or annuity pursuant to
14 the provisions of Code Section 408(d)(3)(C).

15
16 **Section 17.** Effective January 1, 2010, the following is added at the
17 end of section 203(11.4) of the General Ordinances of Milwaukee County:

18
19 **11.4. Distributee.**

20
21 A distributee includes a member or former member. In
22 addition, the member's or former member's surviving spouse
23 and the member's or former member's spouse or former
24 spouse who is the alternate payee under a qualified
25 domestic relations order, as defined in Internal Revenue
26 Code Section 414(p), are distributees with regard to the
27 interest of the spouse or former spouse. A distributee also
28 includes a member or former member's nonspouse
29 beneficiary.

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: December 29, 2011

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: OBRA Ordinance Amendments for tax compliance.

FISCAL EFFECT:

No Direct County Fiscal Impact Increase Capital Expenditures

Existing Staff Time Required

Decrease Capital Expenditures

Increase Operating Expenditures
(If checked, check one of two boxes below)

Increase Capital Revenues

Absorbed Within Agency's Budget

Decrease Capital Revenues

Not Absorbed Within Agency's Budget

Decrease Operating Expenditures

Use of contingent funds

Increase Operating Revenues

Decrease Operating Revenues

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	0	0
	Revenue	0	0
	Net Cost	0	0
Capital Improvement Budget	Expenditure	0	0
	Revenue	0	0
	Net Cost	0	0

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. ¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

Ordinance amendments are proposed to the OBRA pension plan in order to maintain the plan's tax compliance, to receive a favorable determination letter from the IRS on the plan's tax qualification status and to comply with the closing agreement for the IRS audit of the plan. These amendments are technical in nature to comply with federal law changes. The amendments are not expected to change the benefits that are paid under the plan and therefore are not expected to have any cost effect on Milwaukee County, but an actuarial report has been requested to review any such impact.

Department/Prepared By Corporation Counsel

Authorized Signature Mark A. Hoody

Did DAS-Fiscal Staff Review? Yes No

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

EMPLOYEES' RETIREMENT SYSTEM (ERS)



Milwaukee County

Pension Board

John M. Maier, J.D.
Chairman

Linda S. Bedford
Vice Chairman

Don Cohen
Keith Garland
David Sikorski
Jeffrey J. Mawicke
Dr. Sarah W. Peck

Gerald J. Schroeder
ERS Manager

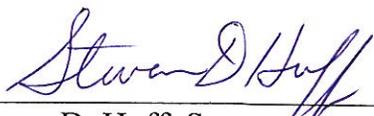
SECRETARY'S CERTIFICATE

The Pension Board of the Employees' Retirement System of the County of Milwaukee ("Pension Board") adopted the following resolution at its regular monthly meeting held on December 21, 2011:

The Pension Board recommends enactment of the proposed Ordinance amendments to sections 203(2.12), (2.4), (4.4), (4.5), (7.1), (7.2), (9.3), (10.7), and (11.3) of the Milwaukee County Code of General Ordinances amending OBRA to comply with required legislative and regulatory changes and to clarify the operation and administration of OBRA, and waives the balance of its 30 day comment period provided for under section 201.24(8.17) of the Milwaukee County Code of General Ordinances. The Employees' Retirement System ("ERS") Manager estimates that implementation of the proposed Ordinance amendments would not result in additional cost to the System. The Pension Board believes that it is in the best interests of ERS for the County Board to adopt Ordinance amendments which maintain tax compliance of the retirement plans.

Dated: December 21, 2011

Certified by:


Steven D. Huff, Secretary

Pension Board of the Employees'
Retirement System of the County
of Milwaukee

Reinhart\8118262

January 23, 2012

Supervisor Paul M. Cesarz
Chairman
Pension Study Commission
901 N. 9th St.
Milwaukee, WI 53233

RE: Actuary's Review of Proposed Ordinance Amendments to the OBRA 1990 Retirement System - County Board Resolution File No. 12-54

Dear Supervisor Cesarz:

As part of the process for adopting amendments to County ordinances relating to the OBRA 1990 Retirement System ("OBRA"), we have reviewed the proposed changes and present this letter detailing our findings. In general, while these changes are necessary to comply with the Internal Revenue Code, these changes have no actuarial impact either due to the plan already operating in compliance with the code or because the change has no actuarial impact or both. A summary of the proposed amendments for OBRA follows, as well as our comments on the cost impact to the plan.

OBRA Proposed Ordinance Amendments

- **Section 1** of the OBRA Resolution amends section 203(2.4) to incorporate the updated Internal Revenue Code (Code) section 401(a)(17) annual compensation limit that a plan may consider when calculating an individual's benefit.

Buck's comments: The amendment merely updates outdated language. ERS staff have confirmed that the operation of the plan already reflects annual updates to Code section 401(a)(17). Therefore, this amendment will have no impact on the cost of the plan.

- **Section 2** of the OBRA Resolution amends section 203(2.12) to provide for 100% vesting in the benefit at all times.

Buck's comments: ERS staff has confirmed that the operation of the plan already reflects this provision. Therefore, this amendment will have no impact on the cost of the plan.

- **Section 3** of the OBRA Resolution amends section 203(2.12) to incorporate the Heroes Earnings Assistance and Relief Act of 2008 (the HEART Act) which provides additional benefits to OBRA members with qualifying military service.

Buck's comments: This amendment provides for additional death benefits and additional elements to be included in average compensation. While these are meaningful benefits to affected members, the amount of utilization of these benefits is likely low and also difficult to estimate. ERS staff has confirmed that very few members would have been affected by this provision in the past. Given the low likelihood of these benefits being triggered, this amendment will have little or no impact on the cost of the plan.

- **Section 4** of the OBRA Resolution amends section 203(4.4)(a) to comply with Code section 401(a)(31), to limit cashouts to members who terminate County employment with accrued benefits equal to an actuarial equivalent value of \$1,000 to \$5,000 to be paid directly into an IRA unless the member requests a cash payment. The escalation on the \$5,000 threshold has been eliminated as well.

Buck's comments: Payment directly into an IRA has no cost impact on the plan. Because the lump sum benefits of the plan are actuarially equivalent to the accrued benefits, the elimination of the escalation threshold has no impact on the plan.

- **Section 5** of the OBRA Resolution amends section 203(4.5)(a) to comply with Code section 401(a)(31), to limit mandatory cashouts to members who terminate County employment with accrued benefits equal to an actuarial equivalent value of \$1,000 to \$5,000 to be paid directly into an IRA unless the member requests a cash payment.

Buck's comments: Payment directly into an IRA has no cost impact on the plan.

- **Section 6** of the OBRA Resolution amends section 203(7.1)(a)(2) incorporates the updated Code section 415 maximum annual benefit amounts that a plan can pay from the trust.

Buck's Comments: There is no cost to this change for at least two reasons: the OBRA employees do not earn benefits large enough to be impacted by the Code section 415(b) limits and we understand that in operation the plan already complies with the provisions of the Code for determining Code section 415(b) limits.

- **Section 7** of the OBRA Resolution amends section 203(7.1)(f) to (a) provide for the mortality table to be used for Code section 415; (b) eliminate the \$75,000 "floor" on Code section 415 benefit limits at age 55; and (c) eliminate the pre-age 55 "floor" that was equal to the actuarial equivalent of the age 55 floor.

Buck Comments: Similar to Section 6 of the OBRA Resolution, there is no cost to this change for at least two reasons: the OBRA employees do not earn benefits large enough to be impacted by the Code section 415(b) limits and we understand that in operation the plan already complies with the provisions of the Code for determining Code section 415(b) limits.

- **Section 8** of the OBRA Resolution removes section 203(7.1)(f)(ii) and renumbers 203(7.1)(f)(i) to 203(7.1)(f) to improve readability and reflect OBRA operation.

Buck Comments: There is no cost to this cosmetic change.

- **Section 9** of the OBRA Resolution adds 203(7.1)(g) clarify the administration of benefit forms other than straight life.

Buck Comments: The amendment has been added to comply with the Code. ERS staff has confirmed that the operation of the plan already complies with this section of the Code, and OBRA does not allow for forms of benefit other than a straight life annuity. Therefore, this amendment will have no impact on the cost of the plan.

- **Section 10** of the OBRA Resolution adds 203(7.1)(h) to incorporate Code section 417(e)(3), which relates to determination of lump sum benefits.

Buck Comments: The amendment has been added to comply with the Code. ERS staff has confirmed that the operation of the plan already complies with this section of the Code. Therefore, this amendment will have no impact on the cost of the plan.

- **Section 11** of the OBRA Resolution adds 203(7.2)(a) to incorporate Code section 417(e)(3), which relates to determination of lump sum benefits.

Buck Comments: The amendment has been added to comply with the Code. ERS staff has confirmed that the operation of the plan already complies with this section of the Code. Therefore, this amendment will have no impact on the cost of the plan.

- **Section 12** of the OBRA Resolution adds 203(7.2)(c) to incorporate Code section 417(e)(3), which again relates to determination of lump sum benefits.

Buck Comments: The amendment has been added to comply with the Code. ERS staff has confirmed that the operation of the plan already complies with this section of the Code. Therefore, this amendment will have no impact on the cost of the plan.

- **Section 13** of the OBRA Resolution amends 203(9.3) to updates the minimum lump sum amount from \$3,500 to \$5,000.

Buck Comments: ERS staff has confirmed that the operation of the plan already complies with this section of the Code. Therefore, this amendment will have no impact on the cost of the plan.

- **Section 14** of the OBRA Resolution amends 203(10.7) to comply with updates to the minimum distribution requirements of Code section 401(a)(9).

Buck Comments: ERS staff has confirmed that the operation of the plan already complies with this section of the Code. Therefore, this amendment will have no impact on the cost of the plan.

- **Section 15** of the OBRA Resolution amends 203(11.3) to include updates to the plans eligible for rollover from the OBRA as contained in Code section 408(a).

Buck Comments: The addition of more plans that are available for rollover does not have an actuarial impact. Therefore, this amendment will have no impact on the cost of the plan.

- **Section 16** of the OBRA Resolution amends the end of 203(11.3) to include updates as contained in Code section 408(a).

Buck Comments: The addition of these rollover provisions does not have an actuarial impact. Therefore, this amendment will have no impact on the cost of the plan.

Supervisor Paul M. Cesarz

January 23, 2012

Page 4

- **Section 17** of the OBRA Resolution amends the end of 203(11.4) to expand the definition of distributee to effectuate nonspouse beneficiary rollover requirements.

Buck Comments: ERS staff has confirmed that the operation of the plan already complies with this section of the Code. Therefore, this amendment will have no impact on the cost of the plan.

We are available to discuss this letter.

Sincerely,



Larry Langer, FCA, ASA, EA, MAAA
Principal, Consulting Actuary

LFL:pl

19150/C7325RET01-OBRA.doc

1 A resolution authorizing and directing the Employee Benefits Workgroup to fully develop a graduated
2 defined contribution pension plan to replace the existing defined benefit plan, and to report back with a
3 final plan for implementation.

4

5 by recommending adoption of the following:

6

7

8

A RESOLUTION

9 WHEREAS, despite recent changes in pension plan design for non-represented employees and certain
10 collective bargaining units, Milwaukee County continues to face a growing structural deficit that is
11 driven in no small measure by future pension obligations; and

12 WHEREAS, according to a 2010 report from the Public Policy Forum, based on 2009 projections from the
13 Department of Administrative Services, Milwaukee County's annual contribution to the Employee
14 Retirement System is projected to exceed \$105 million by 2015; and

15 WHEREAS, for 2011 the employee fringe benefit rate for Milwaukee County, expressed as a percentage
16 of payroll, will approach 100% -- an unsustainable ratio that effectively prohibits some departments
17 from hiring adequate staffing; and

18 WHEREAS, according to a staff presentation at a meeting of the Long Range Strategic Planning
19 Committee in December 2009, the most obvious and necessary solution to Milwaukee County's
20 structural deficit must be major reforms to reduce the cost of employee benefits; and

21 WHEREAS, because employee layoffs and job outsourcing are often the corrective actions that are
22 resorted to in response to the structural deficit, eliminating that structural hole and making the jobs
23 more affordable are the best ways to protect and preserve County jobs; and

24 WHEREAS, in response to a study directed in the 2010 Adopted Budget, the Employee Retirement
25 System actuary provided a report in July 2010 that detailed savings of over \$267 million in the first ten
26 years and more than \$2.2 billion in 50 years if Milwaukee County switched to a defined contribution
27 plan with a four percent contribution match; and

28 WHEREAS, phasing in the matching program over time will increase savings by approximately 25% while
29 rewarding as well as encouraging employee retention; now, therefore,

30 BE IT RESOLVED, the Milwaukee County Board of Supervisors hereby authorizes and directs the
31 Employee Benefit Workgroup to fully develop a graduated defined contribution pension plan to replace
32 the existing defined benefit plan and that such plan shall be based on the following matching schedule:

33 Milwaukee County will match:

- 34 One percent for all employees with up to 5 years of pensionable service credit
- 35 Two percent for all employees with between 5 and 10 years of pensionable service
- 36 credit
- 37 Three percent for all employees with between 10 and 15 years of pensionable service
- 38 credit
- 39 Three and one-half percent for all employees with between 15 and 20 years of
- 40 pensionable service credit
- 41 Four percent for all employees with between 20 and 30 years of pensionable service
- 42 credit
- 43 Two percent for all employees with over 30 years of pensionable service credit;

44 And,

45 BE IT FURTHER RESOLVED, the Employee Benefit Workgroup is authorized and directed to secure an

46 actuarial analysis of the final defined contribution plan design in accordance with the above criteria,

47 which shall be presented along with a plan for implementation at the May meeting of the Committees

48 on Finance and Audit and Personnel, and at a meeting of the Pension Study Commission; and

49 BE IT FURTHER RESOLVED, that it is the intention of Milwaukee County to direct the Director,

50 Department of Labor Relations to include this plan in all contract negotiations with collective bargaining

51 units, and that upon agreement by all collective bargaining units, such defined contribution plan will

52 become effective for all non-represented employees and all elected officials.

53

MILWAUKEE COUNTY BOARD OF SUPERVISORS
Committee on Personnel

DATE: December 10, 2010

ITEM No. 1

AMENDMENT NO. 1

Resolution File No. 10-447

Ordinance File No.

OFFERED BY SUPERVISOR(S): Sanfelippo

1. AMEND the BE IT RESOLVED clause, beginning on line 41, as follows:

BE IT RESOLVED, the Milwaukee County Board of Supervisors hereby authorizes and directs the Employee Benefit Workgroup to fully develop a graduated defined contribution pension plan to replace the existing defined benefit plan and that such plan shall be based on the following matching schedule:

Milwaukee County will match:

One percent for all employees with up to 5 years of pensionable service credit

Two percent for all employees with between 5 and 10 years of pensionable service credit

Three percent for all employees with between 10 and 15 years of pensionable service credit

Three and one-half percent for all employees with between 15 and 20 years of pensionable service credit

Four percent for all employees with ~~between~~ over 20 ~~and 30~~ years of pensionable service credit

~~Two percent for all employees with over 30 years of pensionable service credit;~~

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: November 29, 2010

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: A resolution authorizing and directing the Employee Benefits Workgroup to fully develop a graduated defined contribution pension plan to replace the existing defined benefit plan, and to report back with a final plan for implementation.

FISCAL EFFECT:

- | | |
|---|--|
| <input type="checkbox"/> No Direct County Fiscal Impact
<input checked="" type="checkbox"/> Existing Staff Time Required
<input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below)
<input checked="" type="checkbox"/> Absorbed Within Agency's Budget
<input type="checkbox"/> Not Absorbed Within Agency's Budget
<input type="checkbox"/> Decrease Operating Expenditures
<input type="checkbox"/> Increase Operating Revenues
<input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures
<input type="checkbox"/> Decrease Capital Expenditures
<input type="checkbox"/> Increase Capital Revenues
<input type="checkbox"/> Decrease Capital Revenues
<input type="checkbox"/> Use of contingent funds |
|---|--|

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	0	7,000
	Revenue	0	0
	Net Cost	0	7,000
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated.¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

Adoption of this resolution will require the Employee Benefits Workgroup to procure an analysis of the actuarial effect the proposed change will have on the pension fund and will require an expenditure of staff time. The actuary has estimated that such an analysis will cost approximately \$7,000. Funding for actuarial services, among other activities required by the Employee Benefits Workgroup, was included in the 2011 Adopted Budget in Org. Unit 1950.

Department/Prepared By County Board / Ceschin

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

Authorized Signature _____

Did DAS-Fiscal Staff Review?

Yes

No

September 15, 2011

Mr. Mark Grady
Principal Assistant Corporation Counsel
Employees' Retirement System of the
County of Milwaukee
901 N. 9th St.
Milwaukee, WI 53233

RE: Actuary's Review of the Financial Impact of Closing the Defined Benefit Plan

Dear Mark:

The Employee Benefits Workgroup has requested that Buck estimate the cost of closing the Employees' Retirement System under two scenarios: (1) a scenario that closes the plan for all new employees hired on or after January 1, 2012 and (2) a scenario where the plan is closed completely for all employees as of December 31, 2011 (i.e., no further accrual of benefits after that date for anyone). This letter includes our analysis.

Actuarial Analysis

There are two components to this analysis. The first is component is the change in benefits and eligibilities. Under Scenario (1), benefits for those hired before January 1, 2012 remain unchanged. Those that are hired on or after January 1, 2012 received no benefits from the Retirement System. Under Scenario (2), no future benefits are accrued under the Retirement system on or after January 1, 2012. This not only impacts those that are hired on or after January 1, 2012, but also those already in the Retirement system. For those in the Retirement System as of January 1, 2012, benefits are frozen as of January 1, 2012. This means that benefits will not increase due to pay or service on or after January 1, 2012. Members will be allowed to accrue eligibility service in this analysis.

The second component is the recommendation that the funding policy be changed to reflect the closing of the retirement system. The current funding policy of the Retirement System includes amortizing unfunded actuarial accrued liability based on the source of the unfunded liability: contribution variances are amortized over 5 years, administrative expenses over 10 years and all other unfunded liability over 30 years. While the Retirement System is open to new hires, funding these liabilities over up to thirty years is reasonable because contributions will continue to be made to the Retirement System based on the payroll of future active members of the plan. When a retirement system is closed to new hires, recommended actuarial practice is that the funding policy be revised so that the unfunded liability is paid off at the moment the Retirement System is projected to no longer have active members. More specifically, for pay related plans such as the Employees' Retirement System, unfunded liability is paid off over the future projected salary of covered members.

123 North Wacker Drive, Suite 1000 • Chicago, IL 60606
312.846.3000 • 312.846.3999 (fax)

The following exhibit details the impact of closing the Employees Retirement System under Scenarios (1) and (2).

As of January 1, 2011	Scenario (1) No New Employees	Scenario (2) No Future Accruals
Valuation Results		
1. Present Value of Future Benefits	\$ 2,199,829,706	\$ 1,929,427,864
2. Market Value of Assets	\$ 1,895,166,843	\$ 1,895,166,843
3. Liabilities remaining to be funded: (1 - 2)	\$ 304,662,863	\$ 34,261,021
4. Present Value of Future Payroll of Members remaining in the Fund	\$ 1,509,565,199	\$ 1,509,565,199
5. Contribution Rate	20.1821599 %	2.2695953 %
6. Actual Funding Contribution Calculated by Actuary	\$ 46,488,148	\$ 5,227,849

Item 1, the present value of future benefits (PVFB) is the total amount of projected benefits to be funded under the respective scenario. For comparison purposes, the actuarial accrued liability (AAL) of the Retirement System is just under \$2.1 billion as of January 1, 2011. The PVFB is larger than the AAL under Scenario (1) because Scenario (1) incorporates all projected service. The PVFB is smaller than the AAL under Scenario (2) because Scenario (2) does not include future salary increases, and similar to the AAL, does not include future service. Subtracting the market value of liabilities under Item 2, we are left with the remaining amount of liabilities to be funded in Item 3. Because the Retirement system is closed under both scenarios, we finance the liabilities remaining to be funded over the present value of future payroll in 4, to arrive at the contribution rate. The contribution rate is as a percent of pay of members in the retirement system. While the rate is designed to remain level if the assumptions are met, as payroll shrinks, the dollar amount will eventually reduce to zero. The Dollar contributions under Item 6 are for year one. It represents the projected payroll for the group multiplied by the contribution rate.

The following is a similar exhibit for OBRA. The concept is similar to that outlined for ERS in the prior paragraph.

Impact of Closing the OBRA Retirement System

As of January 1, 2011	Scenario (1) No New Employees	Scenario (2) No Future Accruals
Valuation Results		
1. Present Value of Future Benefits	\$ 7,519,731	\$ 5,519,524
2. Market Value of Assets	\$ 1,402,225	\$ 1,402,225
3. Liabilities remaining to be funded: (1 - 2)	\$ 6,117,506	\$ 4,117,299
4. Present Value of Future Payroll of Members remaining in the Fund	\$ 71,643,208	\$ 71,643,208
5. Contribution Rate	8.5388499 %	5.7469495 %
6. Actual Funding Contribution Calculated by Actuary	\$ 792,979	\$ 533,703

Exhibit I contains a projection of the contributions under the current plan and the two scenarios for ERS. Note that the Current Plan contributions are for an open group. For a reasonable comparison, the two scenarios should be added to the plan, if any, for new hires. Exhibit II contains a projection of contributions under the current plan and the scenario for ERS with the 1%-4% replacement plan based on service. The current ERS plan is valued at 8.457% of payroll. This amount is based on the composite rate of the entire group. The normal cost for members of ERS for those in the most recently enacted provisions of the groups is much lower at 7.166%.

Effective with the January 1, 2011 valuation report, the valuation reflected the multiplier reduction from 2.0% to 1.6% for current members' future service and future hires total service and the normal retirement age was increased to age 64 for future hires only for non-represented employees, excluding Elected Official and Deputy Sheriffs. For Scenario 3, we have applied these provisions for all current actives of the retirement system.

Exhibit III contains a projection of the contributions under the current plan and the two scenarios for OBRA. This exhibit is similar to Exhibit I for ERS. Note that the Current Plan contributions are for an open group. For a reasonable comparison, the two scenarios should be added to the plan, if any, for new hires. Exhibit II contains a projection of contributions under the current plan and the one scenario for ERS with 1%-4% replacement plan based on service. The current OBRA plan is valued at 2.04% of payroll. This amount is based on the composite rate of the entire group. One item to note is that the OBRA plan replacement plans do not include a component for expenses. Expenses are a fairly significant part of the current OBRA plan.

Basis for the Analysis

Unless otherwise noted in this analysis, we have based this analysis on the data, assumptions and methods used for the preliminary results of the January 1, 2011 actuarial valuation. We understand that Scenario (1) would impact all future employees of the County and that Scenario (2) would impact all current and future employees of the County. We made use of the market value of assets instead of the actuarial value of assets that would be used in the valuation. We made use of the market value of assets to give a better sense of the long term contribution rate. Use of the actuarial value of assets as of January 1, 2011 of \$1.93 billion would result in lower contribution rates in early years and higher contributions later than that shown in Item 6. We assumed that the retirement system would be closed as of January 1, 2011 instead of 2012 to simplify the analysis. One additional year of benefit accruals would increase the amount of contributions, but does not materially impact the illustration.

The undersigned is a Member of the American Academy of Actuaries and meets the Academy's Qualification Standards to issue this Statement of Actuarial Opinion.

Please call if you have any questions.

Sincerely,



Larry Langer, ASA, EA, MAAA
Principal, Consulting Actuary

LL:pl
19150/C7231RET01-Review Closing DB Plan.doc

cc: Marco Ruffini

Exhibit I
Employees' Retirement System of the County of Milwaukee
Projection of Contributions under Current Provisions and Alternate Scenarios 1 and 2
Scenario 1: Plan is closed to new hires
Scenario 2: Plan is closed to future accruals
(Amounts in Millions)

Year	Projected Salary for Current actives	Projected Contributions			Savings/(Cost Increase)	
		Current Provisions	Scenario 1	Scenario 2	Current Plan less Scenario 1	Current Plan less Scenario 2
2011	221.6	26.8	46.5	5.2	(19.7)	21.6
2012	202.6	31.5	42.5	4.8	(11.0)	26.7
2013	186.8	35.7	39.2	4.4	(3.5)	31.3
2014	173.1	33.7	36.3	4.1	(2.6)	29.6
2015	160.9	42.9	33.7	3.8	9.2	39.1
2016	149.6	45.8	31.4	3.5	14.4	42.3
2017	138.8	47.4	29.1	3.3	18.3	44.1
2018	128.4	49.0	26.9	3.0	22.1	46.0
2019	119.1	50.7	25.0	2.8	25.7	47.9
2020	110.6	52.4	23.2	2.6	29.2	49.8
2021	102.9	54.2	21.6	2.4	32.6	51.8
2022	96.1	56.0	20.2	2.3	35.8	53.7
2023	89.4	57.9	18.8	2.1	39.1	55.8
2024	83.1	59.9	17.4	2.0	42.5	57.9
2025	76.9	61.9	16.1	1.8	45.8	60.1
2026	70.7	64.0	14.8	1.7	49.2	62.3
2027	64.3	66.2	13.5	1.5	52.7	64.7
2028	58.0	68.4	12.2	1.4	56.2	67.0
2029	51.9	70.8	10.9	1.2	59.9	69.6
2030	46.4	73.2	9.7	1.1	63.5	72.1
2031	41.3	75.7	8.7	1.0	67.0	74.7
2032	36.4	78.2	7.6	0.9	70.6	77.3
2033	31.7	80.9	6.7	0.7	74.2	80.2
2034	27.6	36.6	5.8	0.7	30.8	35.9
2035	23.6	21.9	5.0	0.6	16.9	21.3
2036	19.9	7.9	4.2	0.5	3.7	7.4
2037	16.7	22.4	3.5	0.4	18.9	22.0
2038	13.9	25.5	2.9	0.3	22.6	25.2
2039	11.5	77.8	2.4	0.3	75.4	77.5
2040	9.5	65.8	2.0	0.2	63.8	65.6
2041	7.7	64.3	1.6	0.2	62.7	64.1
2042	6.2	57.0	1.3	0.1	55.7	56.9
2043	4.9	51.0	1.0	0.1	50.0	50.9
2044	3.8	62.6	0.8	0.1	61.8	62.5
2045	2.9	64.7	0.6	0.1	64.1	64.6
2046	2.2	66.9	0.5	0.1	66.4	66.8
2047	1.6	66.6	0.3	0.0	66.3	66.6
2048	1.2	68.9	0.3	0.0	68.6	68.9
2049	0.9	71.2	0.2	0.0	71.0	71.2
2050	0.6	73.7	0.1	0.0	73.6	73.7
2051	0.4	76.2	0.1	0.0	76.1	76.2
2052	0.3	78.8	0.1	0.0	78.7	78.8
2053	0.2	81.5	0.0	0.0	81.5	81.5
2054	0.1	84.2	0.0	0.0	84.2	84.2
2055	0.1	87.1	0.0	0.0	87.1	87.1
2056	0.0	90.1	0.0	0.0	90.1	90.1
2057	0.0	93.2	0.0	0.0	93.2	93.2
2058	0.0	96.4	0.0	0.0	96.4	96.4
2059	0.0	99.7	0.0	0.0	99.7	99.7
2060	0.0	103.1	0.0	0.0	103.1	103.1
2061	0.0	106.6	0.0	0.0	106.6	106.6
TOTAL	2,596.4	3,184.9	544.7	61.3	2,640.2	3,123.6
NET PRESENT VALUE		628.3	305.4	34.3	322.9	594.0

Exhibit II
Employees' Retirement System of the County of Milwaukee
Projection of Contributions under Current Provisions and Alternate Scenarios 1 and 2 with 1% -4% Replacement Plan Based on Service
Scenario 1: Plan is closed to new hires
Scenario 2: Plan is closed to future accruals
(Amounts in Millions)

Year	Projected Salary for		Current Provisions	With 1%-4% Replacement Plan Based on Service				
			Projected Contributions	Projected Contributions		Savings/(Cost Increase)		
	Current Actives	Current and Future Actives	Current Provisions	Scenario 1	Scenario 2	Current Plan less Scenario 1	Current Plan less Scenario 2	
2011	221.6	221.6	26.8	46.5	10.9	(19.7)	15.9	
2012	202.6	229.4	31.5	42.8	11.2	(11.3)	20.3	
2013	186.8	237.4	35.7	39.7	11.5	(4.0)	24.2	
2014	173.1	245.7	33.7	37.0	11.8	(3.3)	21.9	
2015	160.9	254.3	42.9	34.7	12.3	8.2	30.6	
2016	149.6	263.2	45.8	33.7	13.0	12.1	32.8	
2017	138.8	272.5	47.4	31.8	13.0	15.6	34.4	
2018	128.4	282.0	49.0	30.0	12.9	19.0	36.1	
2019	119.1	291.9	50.7	28.4	13.0	22.3	37.7	
2020	110.6	302.1	52.4	27.0	13.1	25.4	39.3	
2021	102.9	312.7	54.2	27.9	13.3	26.3	40.9	
2022	96.1	323.6	56.0	27.0	13.3	29.0	42.7	
2023	89.4	334.9	57.9	26.1	13.2	31.8	44.7	
2024	83.1	346.6	59.9	25.3	13.4	34.6	46.5	
2025	76.9	358.8	61.9	24.6	13.5	37.3	48.4	
2026	70.7	371.3	64.0	25.4	13.7	38.6	50.3	
2027	64.3	384.3	66.2	24.7	13.8	41.5	52.4	
2028	58.0	397.8	68.4	24.1	13.9	44.3	54.5	
2029	51.9	411.7	70.8	23.5	14.1	47.3	56.7	
2030	46.4	426.1	73.2	23.0	14.1	50.2	59.1	
2031	41.3	441.0	75.7	24.6	14.1	51.1	61.6	
2032	36.4	456.5	78.2	24.4	14.0	53.8	64.2	
2033	31.7	472.4	80.9	24.3	14.0	56.6	66.9	
2034	27.6	489.0	36.6	24.2	14.1	12.4	22.5	
2035	23.6	506.1	21.9	24.3	14.2	(2.4)	7.7	
2036	19.9	523.8	7.9	24.3	14.0	(16.4)	(6.1)	
2037	16.7	542.1	22.4	24.5	14.0	(2.1)	8.4	
2038	13.9	561.1	25.5	24.8	13.9	0.7	11.6	
2039	11.5	580.8	77.8	25.2	13.6	52.6	64.2	
2040	9.5	601.1	65.8	25.7	13.2	40.1	52.6	
2041	7.7	622.1	64.3	13.9	12.8	50.4	51.5	
2042	6.2	643.9	57.0	14.0	13.2	43.0	43.8	
2043	4.9	666.4	51.0	14.3	13.6	36.7	37.4	
2044	3.8	689.8	62.6	14.5	14.0	48.1	48.6	
2045	2.9	713.9	64.7	14.8	14.5	49.9	50.2	
2046	2.2	738.9	66.9	15.2	14.9	51.7	52.0	
2047	1.6	764.7	66.6	15.6	15.4	51.0	51.2	
2048	1.2	791.5	68.9	16.1	15.9	52.8	53.0	
2049	0.9	819.2	71.2	16.6	16.5	54.6	54.7	
2050	0.6	847.9	73.7	17.1	17.0	56.6	56.7	
2051	0.4	877.6	76.2	17.6	17.6	58.6	58.6	
2052	0.3	908.3	78.8	18.2	18.2	60.6	60.6	
2053	0.2	940.1	81.5	18.8	18.8	62.7	62.7	
2054	0.1	973.0	84.2	19.5	19.5	64.7	64.7	
2055	0.1	1,007.0	87.1	20.2	20.2	66.9	66.9	
2056	0.0	1,042.3	90.1	20.9	20.9	69.2	69.2	
2057	0.0	1,078.7	93.2	21.6	21.6	71.6	71.6	
2058	0.0	1,116.5	96.4	22.3	22.3	74.1	74.1	
2059	0.0	1,155.6	99.7	23.1	23.1	76.6	76.6	
2060	0.0	1,196.0	103.1	23.9	23.9	79.2	79.2	
2061	0.0	1,237.9	106.6	24.8	24.8	81.8	81.8	
TOTAL	2,596.4	30,273.1	3,184.9	1,232.5	776.8	1,952.4	2,408.1	
NET PRESENT VALUE			628.3	390.8	166.1	237.5	462.2	

Exhibit III
OBRA 1990 Retirement System of the County of Milwaukee
Projection of Contributions under Current Provisions and Alternate Scenarios 1 and 2
Scenario 1: Plan is closed to new hires
Scenario 2: Plan is closed to future accruals
(Amounts in Millions)

Year	Projected Salary for Current actives	Projected Contributions			Savings/(Cost Increase)	
		Current Provisions	Scenario 1	Scenario 2	Current Plan less Scenario 1	Current Plan less Scenario 2
2011	8.9	0.8	0.8	0.5	0.0	0.3
2012	7.8	0.8	0.7	0.5	0.1	0.3
2013	7.0	0.8	0.6	0.4	0.2	0.4
2014	6.4	0.8	0.6	0.4	0.2	0.4
2015	6.0	0.9	0.5	0.4	0.4	0.5
2016	5.8	1.0	0.5	0.3	0.5	0.7
2017	5.6	1.0	0.5	0.3	0.5	0.7
2018	5.4	1.0	0.5	0.3	0.5	0.7
2019	5.2	1.0	0.5	0.3	0.5	0.7
2020	5.0	1.0	0.4	0.3	0.6	0.7
2021	4.9	1.0	0.4	0.3	0.6	0.7
2022	4.8	1.1	0.4	0.3	0.7	0.8
2023	4.8	1.2	0.4	0.3	0.8	0.9
2024	4.8	1.2	0.4	0.3	0.8	0.9
2025	4.8	1.2	0.4	0.3	0.8	0.9
2026	4.7	1.3	0.4	0.3	0.9	1.0
2027	4.7	1.3	0.4	0.3	0.9	1.0
2028	4.7	1.3	0.4	0.3	0.9	1.0
2029	4.5	1.3	0.4	0.3	0.9	1.0
2030	4.5	1.3	0.4	0.3	0.9	1.0
2031	4.5	1.3	0.4	0.3	0.9	1.0
2032	4.4	1.3	0.4	0.3	0.9	1.0
2033	4.5	1.4	0.4	0.3	1.0	1.1
2034	4.4	1.2	0.4	0.3	0.8	0.9
2035	4.3	1.2	0.4	0.3	0.8	0.9
2036	4.3	1.2	0.4	0.3	0.8	0.9
2037	4.2	1.2	0.4	0.3	0.8	0.9
2038	4.3	1.2	0.4	0.3	0.8	0.9
2039	4.3	1.2	0.4	0.3	0.8	0.9
2040	4.2	1.2	0.4	0.2	0.8	1.0
2041	4.1	1.2	0.4	0.2	0.8	1.0
2042	3.9	1.2	0.3	0.2	0.9	1.0
2043	3.9	1.2	0.3	0.2	0.9	1.0
2044	4.0	1.3	0.4	0.2	0.9	1.1
2045	3.8	1.3	0.3	0.2	1.0	1.1
2046	3.6	1.3	0.3	0.2	1.0	1.1
2047	3.5	1.3	0.3	0.2	1.0	1.1
2048	3.1	1.3	0.3	0.2	1.0	1.1
2049	2.9	1.3	0.3	0.2	1.0	1.1
2050	2.6	1.4	0.2	0.2	1.2	1.2
2051	2.5	1.4	0.2	0.1	1.2	1.3
2052	2.2	1.4	0.2	0.1	1.2	1.3
2053	1.9	1.4	0.2	0.1	1.2	1.3
2054	1.6	1.4	0.1	0.1	1.3	1.3
2055	1.3	1.5	0.1	0.1	1.4	1.4
2056	0.9	1.5	0.1	0.1	1.4	1.4
2057	0.6	1.5	0.1	0.0	1.4	1.5
2058	0.3	1.5	0.0	0.0	1.5	1.5
2059	0.1	1.5	0.0	0.0	1.5	1.5
2060	0.0	1.6	0.0	0.0	1.6	1.6
2061	0.0	1.6	0.0	0.0	1.6	1.6
TOTAL	200.5	62.8	17.7	12.2	45.1	50.6
NET PRESENT VALUE		13.3	6.2	4.3	7.1	9.0

Exhibit IV
OBRA 1990 Retirement System of the County of Milwaukee
Projection of Contributions under Current Provisions and Alternate Scenarios 1 and 2 with 1%-4% Replacement Plan Based on Service
Scenario 1: Plan is closed to new hires
Scenario 2: Plan is closed to future accruals
(Amounts in Millions)

Year	Projected Salary for		Current Provisions	With 1%-4% Replacement Plan Based on Service			
			Projected Contributions	Projected Contributions		Savings/(Cost Increase)	
	Current Actives	Current and Future Actives	Current Provisions	Scenario 1	Scenario 2	Current Plan less Scenario 1	Current Plan less Scenario 2
2011	8.9	8.9	0.8	0.8	0.8	0.0	0.0
2012	7.8	9.2	0.8	0.7	0.7	0.1	0.1
2013	7.0	9.5	0.8	0.6	0.7	0.2	0.1
2014	6.4	9.8	0.8	0.6	0.7	0.2	0.1
2015	6.0	10.1	0.9	0.6	0.7	0.3	0.2
2016	5.8	10.4	1.0	0.6	0.7	0.4	0.3
2017	5.6	10.7	1.0	0.6	0.7	0.4	0.3
2018	5.4	11.0	1.0	0.6	0.7	0.4	0.3
2019	5.2	11.3	1.0	0.6	0.7	0.4	0.3
2020	5.0	11.7	1.0	0.6	0.7	0.4	0.3
2021	4.9	12.0	1.0	0.6	0.7	0.4	0.3
2022	4.8	12.4	1.1	0.7	0.7	0.4	0.4
2023	4.8	12.7	1.2	0.7	0.7	0.5	0.5
2024	4.8	13.1	1.2	0.7	0.7	0.5	0.5
2025	4.8	13.5	1.2	0.7	0.7	0.5	0.5
2026	4.7	13.9	1.3	0.7	0.7	0.6	0.6
2027	4.7	14.3	1.3	0.8	0.7	0.5	0.6
2028	4.7	14.8	1.3	0.8	0.7	0.5	0.6
2029	4.5	15.2	1.3	0.8	0.7	0.5	0.6
2030	4.5	15.7	1.3	0.8	0.8	0.5	0.5
2031	4.5	16.1	1.3	0.9	0.7	0.4	0.6
2032	4.4	16.6	1.3	0.9	0.7	0.4	0.6
2033	4.5	17.1	1.4	0.9	0.7	0.5	0.7
2034	4.4	17.6	1.2	0.9	0.7	0.3	0.5
2035	4.3	18.2	1.2	0.9	0.7	0.3	0.5
2036	4.3	18.7	1.2	1.0	0.7	0.2	0.5
2037	4.2	19.3	1.2	1.0	0.7	0.2	0.5
2038	4.3	19.8	1.2	1.0	0.7	0.2	0.5
2039	4.3	20.4	1.2	1.0	0.7	0.2	0.5
2040	4.2	21.1	1.2	1.0	0.7	0.2	0.5
2041	4.1	21.7	1.2	0.7	0.7	0.5	0.5
2042	3.9	22.3	1.2	0.7	0.7	0.5	0.5
2043	3.9	23.0	1.2	0.7	0.7	0.5	0.5
2044	4.0	23.7	1.3	0.7	0.7	0.6	0.6
2045	3.8	24.4	1.3	0.7	0.7	0.6	0.6
2046	3.6	25.1	1.3	0.8	0.7	0.5	0.6
2047	3.5	25.9	1.3	0.8	0.7	0.5	0.6
2048	3.1	26.7	1.3	0.7	0.7	0.6	0.6
2049	2.9	27.5	1.3	0.7	0.7	0.6	0.6
2050	2.6	28.3	1.4	0.7	0.7	0.7	0.7
2051	2.5	29.2	1.4	0.8	0.7	0.6	0.7
2052	2.2	30.0	1.4	0.8	0.7	0.6	0.7
2053	1.9	30.9	1.4	0.7	0.7	0.7	0.7
2054	1.6	31.9	1.4	0.7	0.7	0.7	0.7
2055	1.3	32.8	1.5	0.7	0.7	0.8	0.8
2056	0.9	33.8	1.5	0.7	0.7	0.8	0.8
2057	0.6	34.8	1.5	0.7	0.7	0.8	0.8
2058	0.3	35.9	1.5	0.7	0.7	0.8	0.8
2059	0.1	36.9	1.5	0.7	0.7	0.8	0.8
2060	0.0	38.0	1.6	0.8	0.8	0.8	0.8
2061	0.0	39.2	1.6	0.8	0.8	0.8	0.8
TOTAL	200.5	1,047.1	62.8	38.4	36.1	24.4	26.7
NET PRESENT VALUE			13.3	8.9	9.0	4.4	4.3

January 24, 2012

Mr. Mark Grady
Principal Assistant Corporation Counsel
Employees' Retirement System of the
County of Milwaukee
901 N. 9th St.
Milwaukee, WI 53233

RE: Actuary's Review of the Financial Impact of Closing the Defined Benefit Plan

Dear Mark:

The Employee Benefits Workgroup has requested that Buck estimate the cost of closing the Employees' Retirement System under two scenarios: (1) a scenario that closes the plan for all new employees hired on or after January 1, 2012 and (2) a scenario where the plan is closed completely for all employees as of December 31, 2011 (i.e., no further accrual of benefits after that date for anyone). This analysis is an update to our analysis dated September 15, 2011. We have updated the analysis to reflect:

- State-Mandated Employee Pension Contributions (refer to our letter dated July 11, 2011)
- The decrease in the multiplier from 2.0% to 1.6% for current members' future service & future hires' total service, and the increase the normal retirement age to 64 for future hires only for certain employee groups (refer to our letter dated July 19, 2011)

This letter includes our analysis.

Actuarial Analysis

There are two components to this analysis. The first is component is the change in benefits and eligibilities. Under Scenario (1), benefits for those hired before January 1, 2012 remain unchanged. Those that are hired on or after January 1, 2012 received no benefits from the Retirement System. Under Scenario (2), no future benefits are accrued under the Retirement system on or after January 1, 2012. This not only impacts those that are hired on or after January 1, 2012, but also those already in the Retirement system. For those in the Retirement System as of January 1, 2012, benefits are frozen as of January 1, 2012. This means that benefits will not increase due to pay or service on or after January 1, 2012. Members will be allowed to accrue eligibility service in this analysis.

The second component is the recommendation that the funding policy be changed to reflect the closing of the retirement system. The current funding policy of the Retirement System includes amortizing unfunded actuarial accrued liability based on the source of the unfunded liability: contribution variances are amortized over 5 years, administrative expenses over 10 years and all other unfunded liability over 30 years. While the Retirement System is open to new hires, funding these liabilities over up to thirty years is reasonable because contributions will continue to be made to the Retirement System based on the payroll of future active members of the plan. When a retirement system is closed to new hires, recommended actuarial practice is that the funding policy be revised so that the unfunded liability is paid off at the moment the Retirement System is projected to no longer have active members. More

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specifically, for pay related plans such as the Employees' Retirement System, unfunded liability is paid off over the future projected salary of covered members. The following exhibit details the impact of closing the Employees Retirement System under Scenarios (1) and (2).

Impact of Closing the Employees' Retirement System

As of January 1, 2011	Scenario (1) No New Employees	Scenario (2) No Future Accruals
Valuation Results		
1. Present Value of Future Benefits	\$ 2,199,829,706	\$ 1,929,427,864
2. Market Value of Assets	\$ 1,895,166,843	\$ 1,895,166,843
3. Present Value of Future Member Contributions	\$ 101,554,288	\$ -
4. Liabilities remaining to be funded: (1 - 2 - 3)	\$ 203,108,575	\$ 34,261,021
5. Present Value of Future Payroll of Members remaining in the Fund	\$ 1,509,565,199	\$ 1,509,565,199
6. Contribution Rate	13.4547733 %	2.2695953 %
7. Actual Funding Contribution Calculated by Actuary	\$ 30,992,099	\$ 5,227,849

Item 1, the present value of future benefits (PVFB) is the total amount of projected benefits to be funded under the respective scenario. For comparison purposes, the actuarial accrued liability (AAL) of the Retirement System is just under \$2.1 billion as of January 1, 2011. The PVFB is larger than the AAL under Scenario (1) because Scenario (1) incorporates all projected service. The PVFB is smaller than the AAL under Scenario (2) because Scenario (2) does not include future salary increases, and similar to the AAL, does not include future service. Subtracting the market value of liabilities under Item 2 and the present value of future member contributions under Item 3, we are left with the remaining amount of liabilities to be funded in Item 4. Because the Retirement system is closed under both scenarios, we finance the liabilities remaining to be funded over the present value of future payroll in Item 5, to arrive at the contribution rate in Item 6. The contribution rate is as a percent of pay of members in the retirement system. While the rate is designed to remain level if the assumptions are met, as payroll shrinks, the dollar amount will eventually reduce to zero. The Dollar contributions under Item 7 are for year one. It represents the projected payroll for the group multiplied by the contribution rate.

The following is a similar exhibit for OBRA. The concept is similar to that outlined for ERS in the prior paragraph.

Impact of Closing the OBRA Retirement System

As of January 1, 2011	Scenario (1) No New Employees	Scenario (2) No Future Accruals
Valuation Results		
1. Present Value of Future Benefits	\$ 7,519,731	\$ 5,519,524
2. Market Value of Assets	\$ 1,402,225	\$ 1,402,225
3. Present Value of Future Member Contributions	\$ 3,058,753	\$ -
4. Liabilities remaining to be funded: (1 - 2 - 3)	\$ 3,058,753	\$ 4,117,299
5. Present Value of Future Payroll of Members remaining in the Fund	\$ 71,643,208	\$ 71,643,208
6. Contribution Rate	4.2694250 %	5.7469495 %
7. Actual Funding Contribution Calculated by Actuary	\$ 396,489	\$ 533,703

Exhibit I contains a projection of the contributions under the current plan and the two scenarios for ERS. Note that the Current Plan contributions are for an open group. For a reasonable comparison, the two scenarios should be added to the plan, if any, for new hires. Exhibit II contains a projection of contributions under the current plan and the scenario for ERS with the 1%-4% replacement plan based on service. The current ERS plan is valued at 8.457% of payroll. This amount is based on the composite rate of the entire group. The normal cost for members of ERS for those in the most recently enacted provisions of the groups is much lower at 7.166%.

Exhibit III contains a projection of the contributions under the current plan and the two scenarios for OBRA. This exhibit is similar to Exhibit I for ERS. Note that the Current Plan contributions are for an open group. For a reasonable comparison, the two scenarios should be added to the plan, if any, for new hires. Exhibit IV contains a projection of contributions under the current plan and the one scenario for OBRA with 1%-4% replacement plan based on service. The current OBRA plan is valued at 2.04% of payroll. This amount is based on the composite rate of the entire group. One item to note is that the OBRA plan replacement plans do not include a component for expenses. Expenses are a fairly significant part of the current OBRA plan.

Basis for the Analysis

Unless otherwise noted in this analysis, we have based this analysis on the data, assumptions and methods used for the preliminary results of the January 1, 2011 actuarial valuation. For purpose of this analysis, current provisions include the provisions included for the January 1, 2011 actuarial valuation, updated for the results of the state mandated member contributions and age 64/1.6% multiplier analysis noted in the first paragraph of this analysis.

We understand that Scenario (1) would impact all future employees of the County and that Scenario (2) would impact all current and future employees of the County. We made use of the market value of assets instead of the actuarial value of assets that would be used in the valuation. We made use of the market value of assets to give a better sense of the long term contribution rate. Use of the actuarial value of assets as of January 1, 2011 of \$1.93 billion would result in lower contribution rates in early years and higher contributions later than that shown in Item 7. We assumed that the retirement system would be closed as of January 1, 2011 instead of 2012 to simplify the analysis. One additional year of benefit accruals would increase the amount of contributions, but does not materially impact the illustration.

The undersigned is a Member of the American Academy of Actuaries and meets the Academy's Qualification Standards to issue this Statement of Actuarial Opinion.

Please call if you have any questions.

Sincerely,



Larry Langer, ASA, EA, MAAA
Principal, Consulting Actuary

LL:pl

19150/C7231RET01-Review Closing DB Plan Rev.doc

cc: Paul Wilkinson
Emily Urbaniak

Exhibit I
Employees' Retirement System of the County of Milwaukee
Projection of County Contributions under Current Provisions and Alternate Scenarios 1 and 2
Scenario 1: Plan is closed to new hires
Scenario 2: Plan is closed to future accruals
(Amounts in Millions)

Year	Projected Salary for Current actives	Projected County Contributions			Savings/(Cost Increase)	
		Current Provisions	Scenario 1	Scenario 2	Current Plan less Scenario 1	Current Plan less Scenario 2
2011	221.6	15.9	31.0	5.2	(15.1)	10.7
2012	202.6	18.9	28.3	4.8	(9.4)	14.1
2013	186.8	21.7	26.1	4.4	(4.4)	17.3
2014	173.1	20.3	24.2	4.1	(3.9)	16.2
2015	160.9	26.3	22.5	3.8	3.8	22.5
2016	149.6	28.2	20.9	3.5	7.3	24.7
2017	138.8	29.1	19.4	3.3	9.7	25.8
2018	128.4	30.2	18.0	3.0	12.2	27.2
2019	119.1	31.2	16.7	2.8	14.5	28.4
2020	110.6	32.2	15.5	2.6	16.7	29.6
2021	102.9	33.3	14.4	2.4	18.9	30.9
2022	96.1	34.4	13.4	2.3	21.0	32.1
2023	89.4	35.6	12.5	2.1	23.1	33.5
2024	83.1	36.8	11.6	2.0	25.2	34.8
2025	76.9	38.1	10.8	1.8	27.3	36.3
2026	70.7	39.3	9.9	1.7	29.4	37.6
2027	64.3	40.7	9.0	1.5	31.7	39.2
2028	58.0	42.0	8.1	1.4	33.9	40.6
2029	51.9	43.5	7.3	1.2	36.2	42.3
2030	46.4	45.0	6.5	1.1	38.5	43.9
2031	41.3	46.5	5.8	1.0	40.7	45.5
2032	36.4	48.1	5.1	0.9	43.0	47.2
2033	31.7	49.7	4.4	0.7	45.3	49.0
2034	27.6	20.0	3.9	0.7	16.1	19.3
2035	23.6	10.0	3.3	0.6	6.7	9.4
2036	19.9	0.5	2.8	0.5	(2.3)	0.0
2037	16.7	10.1	2.3	0.4	7.8	9.7
2038	13.9	11.9	1.9	0.3	10.0	11.6
2039	11.5	46.6	1.6	0.3	45.0	46.3
2040	9.5	38.5	1.3	0.2	37.2	38.3
2041	7.7	37.3	1.1	0.2	36.2	37.1
2042	6.2	32.2	0.9	0.1	31.3	32.1
2043	4.9	28.1	0.7	0.1	27.4	28.0
2044	3.8	35.5	0.5	0.1	35.0	35.4
2045	2.9	36.7	0.4	0.1	36.3	36.6
2046	2.2	38.0	0.3	0.1	37.7	37.9
2047	1.6	37.8	0.2	0.0	37.6	37.8
2048	1.2	39.1	0.2	0.0	38.9	39.1
2049	0.9	40.4	0.1	0.0	40.3	40.4
2050	0.6	41.8	0.1	0.0	41.7	41.8
2051	0.4	43.2	0.1	0.0	43.1	43.2
2052	0.3	44.7	0.0	0.0	44.7	44.7
2053	0.2	46.2	0.0	0.0	46.2	46.2
2054	0.1	47.8	0.0	0.0	47.8	47.8
2055	0.1	49.4	0.0	0.0	49.4	49.4
2056	0.0	51.1	0.0	0.0	51.1	51.1
2057	0.0	52.8	0.0	0.0	52.8	52.8
2058	0.0	54.6	0.0	0.0	54.6	54.6
2059	0.0	56.5	0.0	0.0	56.5	56.5
2060	0.0	58.4	0.0	0.0	58.4	58.4
2061	0.0	60.4	0.0	0.0	60.4	60.4
TOTAL	2,596.4	1,856.6	363.1	61.3	1,493.5	1,795.3
NET PRESENT VALUE		378.4	203.6	34.3	174.8	344.1

Exhibit II
Employees' Retirement System of the County of Milwaukee
Projection of County Contributions under Current Provisions and Alternate Scenarios 1 and 2 with 1%-4% Replacement Plan Based on Service
Scenario 1: Plan is closed to new hires
Scenario 2: Plan is closed to future accruals
(Amounts in Millions)

Year	Projected Salary for		Current Provisions	With 1%-4% Replacement Plan Based on Service			
			Projected County Contributions	Projected County Contributions		Savings/(Cost Increase)	
	Current Actives	Current and Future Actives	Current Provisions	Scenario 1	Scenario 2	Current Plan less Scenario 1	Current Plan less Scenario 2
2011	221.6	221.6	15.9	31.0	10.9	(15.1)	5.0
2012	202.6	229.4	18.9	28.6	11.2	(9.7)	7.7
2013	186.8	237.4	21.7	26.6	11.5	(4.9)	10.2
2014	173.1	245.7	20.3	24.9	11.8	(4.6)	8.5
2015	160.9	254.3	26.3	23.4	12.3	2.9	14.0
2016	149.6	263.2	28.2	23.2	13.0	5.0	15.2
2017	138.8	272.5	29.1	22.1	13.0	7.0	16.1
2018	128.4	282.0	30.2	21.0	12.9	9.2	17.3
2019	119.1	291.9	31.2	20.1	13.0	11.1	18.2
2020	110.6	302.1	32.2	19.3	13.1	12.9	19.1
2021	102.9	312.7	33.3	20.7	13.3	12.6	20.0
2022	96.1	323.6	34.4	20.3	13.3	14.1	21.1
2023	89.4	334.9	35.6	19.9	13.2	15.7	22.4
2024	83.1	346.6	36.8	19.5	13.4	17.3	23.4
2025	76.9	358.8	38.1	19.2	13.5	18.9	24.6
2026	70.7	371.3	39.3	20.4	13.7	18.9	25.6
2027	64.3	384.3	40.7	20.2	13.8	20.5	26.9
2028	58.0	397.8	42.0	20.0	13.9	22.0	28.1
2029	51.9	411.7	43.5	19.9	14.1	23.6	29.4
2030	46.4	426.1	45.0	19.8	14.1	25.2	30.9
2031	41.3	441.0	46.5	21.8	14.1	24.7	32.4
2032	36.4	456.5	48.1	21.9	14.0	26.2	34.1
2033	31.7	472.4	49.7	22.1	14.0	27.6	35.7
2034	27.6	489.0	20.0	22.3	14.1	(2.3)	5.9
2035	23.6	506.1	10.0	22.6	14.2	(12.6)	(4.2)
2036	19.9	523.8	0.5	22.9	14.0	(22.4)	(13.5)
2037	16.7	542.1	10.1	23.3	14.0	(13.2)	(3.9)
2038	13.9	561.1	11.9	23.8	13.9	(11.9)	(2.0)
2039	11.5	580.8	46.6	24.4	13.6	22.2	33.0
2040	9.5	601.1	38.5	25.0	13.2	13.5	25.3
2041	7.7	622.1	37.3	13.4	12.8	23.9	24.5
2042	6.2	643.9	32.2	13.6	13.2	18.6	19.0
2043	4.9	666.4	28.1	13.9	13.6	14.2	14.5
2044	3.8	689.8	35.5	14.2	14.0	21.3	21.5
2045	2.9	713.9	36.7	14.6	14.5	22.1	22.2
2046	2.2	738.9	38.0	15.0	14.9	23.0	23.1
2047	1.6	764.7	37.8	15.5	15.4	22.3	22.4
2048	1.2	791.5	39.1	16.0	15.9	23.1	23.2
2049	0.9	819.2	40.4	16.5	16.5	23.9	23.9
2050	0.6	847.9	41.8	17.0	17.0	24.8	24.8
2051	0.4	877.6	43.2	17.6	17.6	25.6	25.6
2052	0.3	908.3	44.7	18.2	18.2	26.5	26.5
2053	0.2	940.1	46.2	18.8	18.8	27.4	27.4
2054	0.1	973.0	47.8	19.5	19.5	28.3	28.3
2055	0.1	1,007.0	49.4	20.1	20.2	29.3	29.2
2056	0.0	1,042.3	51.1	20.9	20.9	30.2	30.2
2057	0.0	1,078.7	52.8	21.6	21.6	31.2	31.2
2058	0.0	1,116.5	54.6	22.3	22.3	32.3	32.3
2059	0.0	1,155.6	56.5	23.1	23.1	33.4	33.4
2060	0.0	1,196.0	58.4	23.9	23.9	34.5	34.5
2061	0.0	1,237.9	60.4	24.8	24.8	35.6	35.6
TOTAL	2,596.4	30,273.1	1,856.6	1,050.7	776.8	805.9	1,079.8
NET PRESENT VALUE			378.4	288.9	166.1	89.5	212.3

Exhibit III
OBRA 1990 Retirement System of the County of Milwaukee
Projection of County Contributions under Current Provisions and Alternate Scenarios 1 and 2
Scenario 1: Plan is closed to new hires
Scenario 2: Plan is closed to future accruals
(Amounts in Millions)

Year	Projected Salary for Current actives	Projected County Contributions			Savings/(Cost Increase)	
		Current Provisions	Scenario 1	Scenario 2	Current Plan less Scenario 1	Current Plan less Scenario 2
2011	8.9	0.4	0.4	0.5	0.0	(0.1)
2012	7.8	0.4	0.3	0.5	0.1	(0.1)
2013	7.0	0.4	0.3	0.4	0.1	0.0
2014	6.4	0.4	0.3	0.4	0.1	0.0
2015	6.0	0.4	0.3	0.4	0.1	0.0
2016	5.8	0.5	0.3	0.3	0.2	0.2
2017	5.6	0.5	0.2	0.3	0.3	0.2
2018	5.4	0.5	0.2	0.3	0.3	0.2
2019	5.2	0.5	0.2	0.3	0.3	0.2
2020	5.0	0.5	0.2	0.3	0.3	0.2
2021	4.9	0.5	0.2	0.3	0.3	0.2
2022	4.8	0.6	0.2	0.3	0.4	0.3
2023	4.8	0.6	0.2	0.3	0.4	0.3
2024	4.8	0.6	0.2	0.3	0.4	0.3
2025	4.8	0.6	0.2	0.3	0.4	0.3
2026	4.7	0.6	0.2	0.3	0.4	0.3
2027	4.7	0.6	0.2	0.3	0.4	0.3
2028	4.7	0.6	0.2	0.3	0.4	0.3
2029	4.5	0.6	0.2	0.3	0.4	0.3
2030	4.5	0.7	0.2	0.3	0.5	0.4
2031	4.5	0.7	0.2	0.3	0.5	0.4
2032	4.4	0.7	0.2	0.3	0.5	0.4
2033	4.5	0.7	0.2	0.3	0.5	0.4
2034	4.4	0.6	0.2	0.3	0.4	0.3
2035	4.3	0.6	0.2	0.3	0.4	0.3
2036	4.3	0.6	0.2	0.3	0.4	0.3
2037	4.2	0.6	0.2	0.3	0.4	0.3
2038	4.3	0.6	0.2	0.3	0.4	0.3
2039	4.3	0.6	0.2	0.3	0.4	0.3
2040	4.2	0.6	0.2	0.2	0.4	0.4
2041	4.1	0.6	0.2	0.2	0.4	0.4
2042	3.9	0.6	0.2	0.2	0.4	0.4
2043	3.9	0.6	0.2	0.2	0.4	0.4
2044	4.0	0.6	0.2	0.2	0.4	0.4
2045	3.8	0.6	0.2	0.2	0.4	0.4
2046	3.6	0.6	0.2	0.2	0.4	0.4
2047	3.5	0.7	0.2	0.2	0.5	0.5
2048	3.1	0.7	0.1	0.2	0.6	0.5
2049	2.9	0.7	0.1	0.2	0.6	0.5
2050	2.6	0.7	0.1	0.2	0.6	0.5
2051	2.5	0.7	0.1	0.1	0.6	0.6
2052	2.2	0.7	0.1	0.1	0.6	0.6
2053	1.9	0.7	0.1	0.1	0.6	0.6
2054	1.6	0.7	0.1	0.1	0.6	0.6
2055	1.3	0.7	0.1	0.1	0.6	0.6
2056	0.9	0.7	0.0	0.1	0.7	0.6
2057	0.6	0.7	0.0	0.0	0.7	0.7
2058	0.3	0.8	0.0	0.0	0.8	0.8
2059	0.1	0.8	0.0	0.0	0.8	0.8
2060	0.0	0.8	0.0	0.0	0.8	0.8
2061	0.0	0.8	0.0	0.0	0.8	0.8
TOTAL	200.5	31.3	8.9	12.2	22.4	19.1
NET PRESENT VALUE		6.6	3.1	4.3	3.5	2.3

Exhibit IV
OBRA 1990 Retirement System of the County of Milwaukee
Projection of County Contributions under Current Provisions and Alternate Scenarios 1 and 2 with 1%-4% Replacement Plan Based on Service
Scenario 1: Plan is closed to new hires
Scenario 2: Plan is closed to future accruals
(Amounts in Millions)

Year	Projected Salary for		Current Provisions	With 1%-4% Replacement Plan Based on Service			
			Projected County Contributions	Projected County Contributions		Savings/(Cost Increase)	
	Current Actives	Current and Future Actives	Current Provisions	Scenario 1	Scenario 2	Current Plan less Scenario 1	Current Plan less Scenario 2
2011	8.9	8.9	0.4	0.4	0.8	0.0	(0.4)
2012	7.8	9.2	0.4	0.4	0.7	0.0	(0.3)
2013	7.0	9.5	0.4	0.3	0.7	0.1	(0.3)
2014	6.4	9.8	0.4	0.3	0.7	0.1	(0.3)
2015	6.0	10.1	0.4	0.3	0.7	0.1	(0.3)
2016	5.8	10.4	0.5	0.3	0.7	0.2	(0.2)
2017	5.6	10.7	0.5	0.3	0.7	0.2	(0.2)
2018	5.4	11.0	0.5	0.4	0.7	0.1	(0.2)
2019	5.2	11.3	0.5	0.4	0.7	0.1	(0.2)
2020	5.0	11.7	0.5	0.4	0.7	0.1	(0.2)
2021	4.9	12.0	0.5	0.4	0.7	0.1	(0.2)
2022	4.8	12.4	0.6	0.4	0.7	0.2	(0.1)
2023	4.8	12.7	0.6	0.5	0.7	0.1	(0.1)
2024	4.8	13.1	0.6	0.5	0.7	0.1	(0.1)
2025	4.8	13.5	0.6	0.5	0.7	0.1	(0.1)
2026	4.7	13.9	0.6	0.5	0.7	0.1	(0.1)
2027	4.7	14.3	0.6	0.5	0.7	0.1	(0.1)
2028	4.7	14.8	0.6	0.6	0.7	0.0	(0.1)
2029	4.5	15.2	0.6	0.6	0.7	0.0	(0.1)
2030	4.5	15.7	0.7	0.6	0.8	0.1	(0.1)
2031	4.5	16.1	0.7	0.7	0.7	0.0	0.0
2032	4.4	16.6	0.7	0.7	0.7	0.0	0.0
2033	4.5	17.1	0.7	0.7	0.7	0.0	0.0
2034	4.4	17.6	0.6	0.7	0.7	(0.1)	(0.1)
2035	4.3	18.2	0.6	0.7	0.7	(0.1)	(0.1)
2036	4.3	18.7	0.6	0.8	0.7	(0.2)	(0.1)
2037	4.2	19.3	0.6	0.8	0.7	(0.2)	(0.1)
2038	4.3	19.8	0.6	0.8	0.7	(0.2)	(0.1)
2039	4.3	20.4	0.6	0.8	0.7	(0.2)	(0.1)
2040	4.2	21.1	0.6	0.9	0.7	(0.3)	(0.1)
2041	4.1	21.7	0.6	0.5	0.7	0.1	(0.1)
2042	3.9	22.3	0.6	0.5	0.7	0.1	(0.1)
2043	3.9	23.0	0.6	0.6	0.7	0.0	(0.1)
2044	4.0	23.7	0.6	0.6	0.7	0.0	(0.1)
2045	3.8	24.4	0.6	0.6	0.7	0.0	(0.1)
2046	3.6	25.1	0.6	0.6	0.7	0.0	(0.1)
2047	3.5	25.9	0.7	0.6	0.7	0.1	0.0
2048	3.1	26.7	0.7	0.6	0.7	0.1	0.0
2049	2.9	27.5	0.7	0.6	0.7	0.1	0.0
2050	2.6	28.3	0.7	0.6	0.7	0.1	0.0
2051	2.5	29.2	0.7	0.6	0.7	0.1	0.0
2052	2.2	30.0	0.7	0.7	0.7	0.0	0.0
2053	1.9	30.9	0.7	0.7	0.7	0.0	0.0
2054	1.6	31.9	0.7	0.7	0.7	0.0	0.0
2055	1.3	32.8	0.7	0.7	0.7	0.0	0.0
2056	0.9	33.8	0.7	0.7	0.7	0.0	0.0
2057	0.6	34.8	0.7	0.7	0.7	0.0	0.0
2058	0.3	35.9	0.8	0.7	0.7	0.1	0.1
2059	0.1	36.9	0.8	0.7	0.7	0.1	0.1
2060	0.0	38.0	0.8	0.8	0.8	0.0	0.0
2061	0.0	39.2	0.8	0.8	0.8	0.0	0.0
TOTAL	200.5	1,047.1	31.3	29.8	36.1	1.5	(4.8)
NET PRESENT VALUE			6.6	5.8	9.0	0.8	(2.4)

COUNTY OF MILWAUKEE
Inter-Office Communication

17

Date: October 19, 2011
To: Lee Holloway, Chairman, Milwaukee County Board of Supervisors
From: Jerome J. Heer, Director of Audits
Subject: 2011 Milwaukee County Compensation Study

In its 2011 adopted operating budget, the Department of Audit was directed to conduct an evaluation of total employee compensation. The directive indicated that the purpose of the review is to identify the total compensation of County employees and to compare the compensation with other public and private sector employers in the community with, particular attention to the County's ability to retract and retain the workforce needed to provide key services. The evaluation was directed to be conducted with the services of an independent consultant and with the input of the Employee Benefits Workgroup. An appropriation of \$75,000 was provided to obtain consulting support necessary to gain a more complete understanding of the projected \$440 million expense for 2011 wages and benefits.

Attached is the resulting Compensation Study as directed in the budget. After discussing the project concept with the Employee Benefits Workgroup, the Department of Audit engaged the consulting firm of Baker Tilly Virchow Krause, LLP (Baker Tilly) to conduct the study. Baker Tilly's scope of services included development and implementation of the project methodology, collection of private sector comparables, overall data analysis and development of independent conclusions. The firm of Coleman & Williams, Ltd. was engaged to perform independent verification of the data obtained from Milwaukee County, the City of Milwaukee and the State of Wisconsin and of the project methodology used by Baker Tilly. The Department of Audit gathered data from Milwaukee County, the City of Milwaukee and the State of Wisconsin, prescribed as to content and form by Baker Tilly, and independently verified for accuracy by Coleman & Williams, Ltd.

It should be noted that the attached report, while providing ranges for several components of total employee compensation, focuses its comparisons of fringe benefits primarily on those offered to new hires. That approach was chosen because of the complexity of comparing multiple levels of fringe benefits offered by employers over decades spanning the composition of today's current workforce, and because employers compete for new hires based on the level of total compensation offered now, rather than what some veteran workers are provided. To illustrate this complexity, we have attached to this cover letter a chart summarizing the variety of the type and level of retirement benefits available to different segments of the current County workforce. Discussions with City of Milwaukee officials indicate a similarly complex composition of benefits for its current workforce.

The attached Milwaukee County Compensation Study reflects the analysis and conclusions of Baker Tilly. A separate letter from Coleman & Williams, Ltd indicating the independent verification of the data obtained from Milwaukee County, the City of Milwaukee and the State of Wisconsin and of the project methodology used by Baker Tilly is also attached.

Please refer this report to the Committee on Finance and Audit.



Jerome J. Heer

JJH/cah

Attachments

cc: Milwaukee County Board of Supervisors
Chris Abele, Milwaukee County Executive
Terrence Cooley, Chief of Staff, County Board Staff
George Aldrich, Chief of Staff, County Executive's Office
Patrick Farley, Director, Department of Administration
Steve Cady, Fiscal and Budget Analyst, County Board Staff
Carol Mueller, Chief Committee Clerk, County Board Staff

**Retirement Benefit Matrix of Milwaukee County Employees
as of 9/19/2011**

Employee Benefit	DC 48 AFSCME	DC 48 AFSCME (Seasonals)	Elected (Non-Rep)	Non-Represented	Deputy Sheriffs' Association	Federation of Nurses & Health Professionals	Milwaukee Building & Construction Trades	Attorneys	Technicians, Engineers & Architects (TEAMCO)	Milwaukee County Fire Fighters' Association	Int'l Assn. Of Machinists & Aerospace Workers	Total Employees with ERS Pensions	Total Employees in County	
Active Employees (% of total workforce)	2,875 51.5%	996 17.8%	23 0.4%	811 14.5%	363 6.5%	341 6.1%	77 1.4%	49 0.9%	31 0.6%	18 0.3%	3 0.1%	4,377 78.3%	5587 100.0%	
Normal Retirement Age:	Hired before 8/1/11	Hired before 8/1/11 (Optional ERS)	Age 60 (or age 55 and 30 years of service)	Hired before 1/1/10	Age 57 (or age 55 and 15 years of service)	Hired before 1/1/12	Hired before 1/1/12	Hired before 1/1/10	Hired before 1/1/10	Age 60 (or age 55 and 30 years of service)	Hired before 1/1/10	Age 60 (or age 55 and 30 years of service)	Age 60 or 57	
	Age 60 (or age 55 and 30 years of service)	Age 60 (or age 55 and 30 years of service)		Age 60 (or age 55 and 30 years of service)		Age 60 (or age 55 and 30 years of service)	Age 60 (or age 55 and 30 years of service)	Age 60 (or age 55 and 30 years of service)	Age 60 (or age 55 and 30 years of service)		Age 60 (or age 55 and 30 years of service)			
	2718 94.5%	72 7.2%	23 100.0%	609 75.1%	363 100.0%	287 84.2%	77 100.0%	47 95.9%	29 93.5%	18 100.0%	3 100.0%	4246 97.0%	4246 76.0%	
	Hired on or after 8/1/11	Hired on or after 8/1/11 (Optional ERS)	Age 64 (or age 55 and 30 years of service)	Hired on or after 1/1/10	Age 64 (or age 55 and 30 years of service)	Hired on or after 1/1/12	Hired on or after 1/1/12	Hired on or after 1/1/10	Hired on or after 1/1/10	Age 64 (or age 55 and 30 years of service)	Hired on or after 1/1/10	Age 64 (or age 55 and 30 years of service)	Age 64 (or age 55 and 30 years of service)	Age 64
Age 64 (or age 55 and 30 years of service)	Age 64 (or age 55 and 30 years of service)	Age 64 (or age 55 and 30 years of service)		Age 64 (or age 55 and 30 years of service)		Age 64 (or age 55 and 30 years of service)	Age 64 (or age 55 and 30 years of service)	Age 64 (or age 55 and 30 years of service)	Age 64 (or age 55 and 30 years of service)					
48 1.7%	3 0.3%		70 8.6%		0 0.0%	0 0.0%	2 4.1%	2 6.5%		0 0.0%		125 2.9%	125 2.2%	
Age 65 (OBRA) 3 0.1%	Age 65 (OBRA) 921 92.5%		Age 65 (OBRA) 54 6.7%		Age 65 (OBRA) 0 0.0%								Age 65 (OBRA) 978 17.5%	
Final Average Salary Determination:	3 Years	3 Years	3 Years	3 Years	5 Years	3 Years	3 Years	3 Years	3 Years	3 Years	3 Years			
Rule of "75": Number Eligible (% of union membership)	Yes (if hired before 1/1/94) 741 26%	Yes (if hired before 1/1/94 and under Optional ERS) 5 1%	Yes (if hired before 1/1/06) 16 70%	Yes (if hired before 1/1/06) 496 61%	Yes (if hired before 1/1/94) 129 36%	Yes (if hired before 1/1/94) 287 84%	Yes (if hired before 2/21/06) 60 78%	Yes (if hired before 1/1/06) 40 82%	Yes (if hired before 1/1/94) 13 42%	Yes (if hired before 1/1/96) 6 33%	Yes (if hired before 1/1/94) 0 0%	1,793 41%	1,793 32%	
Retirement Multiplier: <small>For Employees in DC-48 and DC-48 seasonals who buy credits all credits after 08/01/2011 is at 1.6%. For all Elected Officials all credits after 10/14/2010 is at 1.6%. For Non-Represented, all credits after 01/01/2010 is at 1.6%. For Deputy Sheriff's for those hired before 7/1/1995 all credits are 2.5%, for those hired on or after 7/1/1995 all credits are 2.0%. For Federation of Nurses & Health Professionals, all credits after 01/01/2012 is at 1.6%. For Attorneys, all credits after 06/01/2010 is at 1.6%. For Technicians, Engineers, and Architects (TEAMCO), all credits after 05/01/2010 is at 1.6%. For Fire Fighter's, all credits earned is at 2.0%. For International Association of Machinists, all credits after 05/01/2010 is at 1.6%.</small>					Hired before 7/1/95 2.5% 183 50%							2.5% 183 4.2%	2.5% 183 3.3%	
	(OBRA)	(OBRA)			Hired on or after 7/1/95	2.0% 180 50%	2.0% 287 84%	2.0% 77 100%		2.0% 18 100%		2.0% 562 12.8%	2.0% 1486 26.6%	
	(ERS)	(ERS)	1.6% 23 100%	1.6% 679 84%					1.6% 49 100%	1.6% 31 100%		1.6% 3 100%	1.6% 3,623 82.8%	1.6% 3,623 64.8%
	3 0%	921 92%												
Retention Incentive Bonus: <small>Except as noted, pre-1982 hires received an incremental increase of up to 25% in final average salary</small>	58 2%	0 0%	0 0%	35 4%	No	13 4%	1 1%	2 4%	0 0%	0 0%	0 0%	109 2.5%	109 2.0%	
Back Drop Provision:	Yes (if hired before 02/01/07) 1,942 68%	Yes (if hired before 02/01/07 and under Optional ERS) 20 2%	Yes (if hired before 3/15/02) 9 39%	Yes (if hired before 3/15/02) 559 69%	No	Yes (if hired before 12/16/05) 171 50%	Yes (if hired before 2/21/06) 60 78%	Yes (if hired before 1/1/06) 40 82%	Yes (if hired before 11/4/05) 28 90%	Yes (if hired before 12/16/05) 11 61%	Yes (if hired before 11/4/05) 2 67%	2,842 64.9%	2,842 50.9%	
Paid Lifetime Health Insurance:	Yes (if hired before 1/1/94) 741 26%	Yes (if hired before 1/1/94 and under Optional ERS) 5 1%	Yes (if hired before 1/1/94) 5 22%	Yes (if hired before 1/1/94) 263 32%	Yes (if hired before 7/1/95) 183 50%	Yes (if hired before 9/27/95) 100 29%	Yes (if hired before 1/1/94) 27 35%	Yes (if hired before 1/1/06) 40 82%	Yes (if hired before 1/1/94) 13 42%	Yes (if hired before 1/1/94) 6 33%	Yes (if hired before 1/1/94) 0 0%	1,383 31.6%	1,383 24.8%	
Sick Allowance on Retirement: <small>Sick allowance converted to lump sum</small>	Hired before 1/1/94	Hired before 1/1/94 under Optional ERS		Hired before 1/1/94	All members	Hired before 9/27/95	All members	Hired before 1/1/06	Hired before 1/1/94	Hired before 1/1/94	Hired before 1/1/94			
	100% of all accrued up to 02/01/2007; 25% of accrued on or after 02/01/2007; LIFO 741	100% of all accrued up to 02/01/2007; 25% of accrued on or after 02/01/2007; LIFO 5	N/A	100% of all accrued up to 3/15/2002; up to 400 hours + 16% of accrued after 3/14/2002; FIFO 263	All accrued sick allowance is credited to pension service (VEBA) 363	100% of all accrued up to 12/16/2005; 25% of accrued on or after 12/16/2005; FIFO 100	100% of all accrued up to 2/21/06; 25% of accrued on or after 2/21/06; FIFO 77	100% of all accrued up to 11/4/05; 25% of accrued on or after 11/4/05; FIFO 40	100% of all accrued up to 11/4/05; 25% of accrued on or after 11/4/05; FIFO 13	100% of all accrued up to 11/4/05; 25% of accrued on or after 11/4/05; FIFO 6	100% of all accrued up to 11/4/05; 25% of accrued on or after 11/4/05; FIFO 0	1,245 28.4%	1,245 22.3%	
	Hired on or after 01/01/94	Hired on or after 01/01/94 under Optional ERS		Hired on or after 1/1/94		Hired on or after 9/27/95	Clarify provision for conversion	Hired on or after 1/1/06	Hired on or after 1/1/94	Hired on or after 1/1/94	Hired on or after 1/1/94			
100% of all accrued 2,026	100% of all accrued 70	N/A	Up to 400 hours of all accrued plus 16% of remainder 393		100% of all accrued 187		Clarify provision for conversion	100% of all accrued 9	100% of all accrued 18	100% of all accrued 12	100% of all accrued 3	2,718 62.1%	2,718 48.6%	

**Active County Employees by Annuity Date with Annuity Code of 1 or 3
as of 9/19/2011**

		Year	Total	Cumulative	Percentage	Year	Total	Cumulative	Percentage
*Total Number of District Attorneys with County Pensions Hired before 1994		1971	2	2	0.05%	1993	113	1,304	29.79%
		1972	2	4	0.09%	1994	130	1,434	32.76%
		1973	2	6	0.14%	1995	75	1,509	34.48%
		1974	4	10	0.23%	1996	115	1,624	37.10%
		1975	7	17	0.39%	1997	123	1,747	39.91%
		1976	4	21	0.48%	1998	133	1,880	42.95%
		1977	13	34	0.78%	1999	206	2,086	47.66%
		1978	14	48	1.10%	2000	232	2,318	52.96%
		1979	19	67	1.53%	2001	168	2,486	56.80%
		1980	32	99	2.26%	2002	126	2,612	59.68%
		1981	13	112	2.56%	2003	111	2,723	62.21%
		1982	15	127	2.90%	2004	123	2,846	65.02%
		1983	31	158	3.61%	2005	206	3,052	69.73%
		1984	45	203	4.64%	2006	129	3,181	72.68%
		1985	71	274	6.26%	2007	140	3,321	75.87%
		1986	57	331	7.56%	2008	257	3,578	81.75%
		1987	79	410	9.37%	2009	231	3,809	87.02%
		1988	156	566	12.93%	2010	222	4,031	92.10%
		1989	173	739	16.88%	2011	346	4,377	100.00%
		1990	122	861	19.67%	2012	0	4,377	100.00%
		1991	160	1,021	23.33%				
		1992	170	1,191	27.21%				



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Mr. Jerome Heer, Director
Milwaukee County Department of Audit
2711 W. Wells Street, Room # 932
Milwaukee, WI 53208

We have performed the procedures enumerated below, which were agreed to by the County of Milwaukee County Department of Audit ("Department of Audit"), solely to perform an independent review of the project methodology used by Baker Tilly Virchow Krause, LLP ("Baker Tilly") in conducting the Compensation Study (the "Study") and to verify the integrity of the data obtained from Milwaukee County, the City of Milwaukee and the State of Wisconsin.

The Department of Audit and Baker Tilly are responsible for the results of the Study. Except as discussed in the fourth paragraph below, these verification procedures were performed in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

The sufficiency of these procedures is solely the responsibility of Milwaukee County. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this Study has been requested or for any other purpose.

For proprietary reasons, we were denied access by Baker Tilly to the compensation and benefits data obtained from the Economic Research Institute (ERI), the 2011 Milwaukee Area Compensation Survey (MAC) and the 2010/2011 Survey Report on Employee Benefit Practices & Policies from Towers Watson Data Services. Therefore, we were unable to verify the integrity of the related private sector compensation and benefits data presented in the accompanying Study. The Department of Audit agreed to this restriction.

The procedures and the associated findings are summarized as follows:

1. Verified the methodology is:
 - Objective
 - Commonly used
 - Verifiable

We found no exceptions as a result of the procedures.



2. Verified the integrity of the data with respect to:

- Accuracy
- Authenticity
- Comparability

We found no exceptions as a result of the procedures.

3. Verified the conclusions reached are fact-based.

We found no exceptions as a result of the procedures.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the Study. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This letter is intended solely for the use of Milwaukee County Department of Audit. This letter is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

A handwritten signature in black ink, reading "Coleman & Williams, Ltd." in a cursive, flowing script.

Milwaukee, WI
October 18, 2011

Milwaukee County
Compensation Study
Final Report
October 17, 2011



Let's talk about an opportunity.

Table of Contents

Executive Summary	3
Project Scope and Methodology.....	3
Scope.....	3
Sources of Benchmark Data.....	6
<i>Public Sector Information</i>	<i>6</i>
<i>Private Sector Information.....</i>	<i>6</i>
Position Sample Selection	9
Position Comparability Methodology	9
Verification Process	10
Findings	11
Comparability of Selected Positions	11
Comparability of Entity Approaches.....	12
<i>Salary Approach Commonalities and Variance.....</i>	<i>12</i>
<i>Benefit Model Commonalities and Variance</i>	<i>13</i>
Total Compensation by Category.....	14
Salary Results.....	15
<i>Cumulative Salary Comparison by Category</i>	<i>15</i>
<i>Individual Position Salary Comparison.....</i>	<i>18</i>
Benefits Results.....	59
<i>Leave Comparison</i>	<i>59</i>
<i>Employer Coverage Comparison</i>	<i>60</i>
Appendices	62
Appendix A: Comparability Matrix.....	63
Appendix B: Private Sector Benefit Survey Detail	64
Appendix C: Employee Health Costs.....	65

Executive Summary

Milwaukee County sought the assistance of Baker Tilly to conduct an assessment of how total compensation compared to other public and private sector employers in the Milwaukee Metropolitan region. As a result of the analysis, we have reached the general conclusion that the total compensation picture is impacted significantly by the level of benefits offered by an employer (i.e. the value of leave time and employer contribution for insurance does impact total compensation).

The assessment considered a broad range of position types and levels. Our results are presented looking at two categories of positions – high and low paid positions and the results differ somewhat based on which category the position is in.

In terms of total compensation, the County is:

- Second highest (to the State) in total compensation for higher paid positions.
- Lowest in terms of total compensation for lower paid positions.

Specifically, the County compares as follows:

From a salary perspective,

- The pay ranges at the County and the City tend to be narrower than the pay ranges in the State and the private sector.
- When looking at the lower pay category, the County generally offers lower salary ranges than the other entities.
- When looking at the higher pay category, the County often has the most generous entry salaries (range minimums), but the salary range maximums tend to be average or slightly below.

In looking at benefits,

- The County's benefits package, in sum, is the lowest of the public sector entities, but is consistently more generous than the private sector.
- The County offers the highest amount of possible leave hours per year among the comparable entities. When looking at sick leave, however, the County offers the fewest hours, when compared to the other public sector entities.

Project Scope and Methodology

Scope

Baker Tilly was asked to represent total compensation of Milwaukee County employees and conduct a comparison of total compensation levels with other public

and private employers in the Milwaukee area. The project approach and specific tasks were designed in collaboration with Milwaukee County to provide the best information possible given the restrictions of timeline and project budget.

With that in mind, the salary and benefits considerations were distilled into high level components. In aggregate, these components serve as a measure of total compensation, by which the County can be compared to other entities.

The scope of the project was limited to a sample of twenty County positions, intended to represent both union and non-union positions and illustrate differences in compensation for both the low and high spectrum of pay grades utilized by the County. The individual position examples were included in the analysis to illustrate the similarities and differences in compensation levels that compose the total compensation picture.

The study was not intended to be an evaluation of approaches to reduce total labor cost, but rather an analysis focused on evaluating the levels of total compensation provided to Milwaukee County employees in comparison to comparable private and public sector positions. Our work assumed an objective and intentional approach to selecting positions for review, and commenting on compensation and benefits practices as it relates to total compensation levels.

Total compensation can mean different things. For purposes of this analysis, the definition of total compensation includes the following elements:

- Base Salary
- Special Pay (qualitative only)
- Incentive Pay
- Overtime (qualitative only)
- Vacation Leave
- Personal Leave
- Holiday Leave
- Sick Leave
- Health Insurance Contribution
- Short Term Disability Insurance Contribution
- Long Term Disability Insurance Contribution
- Life insurance Contribution
- Retirement Contribution

The figure below summarizes the approach and data sources used for each of the components of total compensation. The following sections provide more detailed information regarding the sources of data and the approaches used in analysis, including position sample selection methods and position comparability metrics.

Component	Approach	Data Source		
		County	Public	Private
Salary				
Base Salary	use midpoint of range, if data is readily available use median	Payroll Information	City/State Pay Plans or Summaries, Confirm by data collection tool	ERI; MAC
Special Pay	Qualitative only, not in calculation	Payroll Information	City/State - simple data collection tool	MAC
Incentive Pay	average incentive pay/yr, supplement with qualitative information where relevant	n/a	City/State - simple data collection tool	ERI; MAC
Overtime	Qualitative only, not in calculation	County policies and contracts	City/State Policies or Contracts, Confirm by data collection tool	ERI
Benefits*				
Health Insurance	Annual Average Employer Contribution Per Employee	Payroll information/ contracts	City/State - simple data collection tool	Existing private sector benefits survey data, pulled in a manner parallel to data collection tool where possible
Vacation Leave	Combine into total annual leave allotment less sick leave, use midpoint if ranges are given or use mean if available, describe rollover/payout policies	Employee handbook		
Personal Leave				
Holiday Leave				
Sick Leave	Average annual allotment (52 wk accrual total)	Employee handbook		
Disability	Annual employer contribution amounts - for short and long term	Employee handbook		
Life insurance	Annual employer contribution amounts - supplement with qualitative descriptions	Employee handbook		
Retirement	Annual employer contribution amounts	Employee handbook		

*to address extreme variance among legacy benefits packages, data primarily represents current benefits offered to new hires

Sources of Benchmark Data

Public Sector Information

As indicated in the Approach Matrix in the previous section, the public sector base salary data was collected from published pay plan information, and then verified with each public sector entity using a survey tool via email and follow-up phone conversations as needed. The public sector comparison entities did not provide the specific payroll information for current employees, so distribution of salaries within the ranges provided was not possible in this report. Instead, the exact middle of the range was used as the midpoint for the sample positions.

Private Sector Information

Baker Tilly acquired private sector benchmarking information from three sources: the 2011 Milwaukee Area Compensation Survey (MAC), the Economic Research Institute (ERI), and the 2010/2011 Survey Report on Employee Benefit Practices & Policies from Towers Watson Data Services (Towers Watson). In addition to salary minimums and maximums, all three sources of information provided salary medians, a more meaningful measure of centrality than midpoint. With this measure, we felt it was important to disclose sample size information for each of these sources.

MAC survey data was one of two sources of private salary sector information we used for our analysis. The results of this survey were published in August of 2011. The data was only gathered from the Milwaukee Area. The MAC survey website provides additional information regarding methods, but the sample size for the positions used as comparables in our study is described in the table below:

Position	Participating Organizations	Count of Specific Position
Quality Engineer	7	36
Paralegal	20	90
Receptionist	29	117
Accounting Clerk, Intermediate	32	179
Internal Auditor	12	39
Production Scheduler	7	29
Accountant, Senior	31	153
Administrative Assistant, Senior	32	732
Industrial/Occupational Nurse RN	5	14
Carpenter	5	13
Human Resources Generalist, Intermediate	20	52
Project Manager-IS, Senior	11	45

ERI Salary Assessor database was one of our sources of private sector salary information. We specifically utilized the Consultant Edition of the software. The data is updated quarterly, and the data we used for our analysis is from July 1, 2011. The following webpage describes the Salary Assessor database:
<http://www.erieri.com/index.cfm?FuseAction=ERISA.Main>.

Baker Tilly applied parameters within the database to exclusively limit the results to salary information for the Milwaukee Metro area. This reduced the sample size from the very powerful state and national database, but also yielded results specific to the region of focus for this study. The sample size information from ERI is provided in range format. The sample size ranges for each position included in the Milwaukee Metro dataset is listed in the following table. For example, the Department Head position contains between 35 and 59 individual responses in the Milwaukee Metro area. For two positions, Corrections Officer and Fire Fighter, an alternate ERI dataset was used. This is because the private sector dataset did not include these typically public sector roles. The following chart indicates the number of comparison positions within our sample

Position	Minimum	Maximum
Department Head	35	59
Caseworker	95	139
Clerical Assistant	95	139
Financial Transactions Clerk	420	519
Paralegal	335	419
Enrollment Clerk	95	139
Auditor Internal	195	259
Motor Vehicle Dispatcher	35	59
Accountant	140	194
Executive Assistant	516	619
Nurse Practitioner	335	419
Occupational Therapist	420	514
Psychiatrist	10	20
Carpenter	95	139
HR Generalist	35	59
Civil Engineer	60	94
IT Systems Project Manager	35	59
Legal Counsel	195	259

The Towers Watson data was our source for private sector benefits information. For more about Towers Watson, please see the following website:
<http://www.towerswatson.com/services/Data-Services>.

The data from Towers Watson was gathered based on the size of the organization. The data is narrowed geographically to Milwaukee County only. To ensure the best possible comparison and the largest sample size, we purchased the information for the size category into which the County would fall (2500-4999 employees) and the size category on either side (1000-2499 employees and over 5,000 employees). This made sense given that the City is smaller than the County and the State is larger than the County.

Each of these categories is based on the number of employees in the organization, but the sample size for each benefit related question is given in terms of the number of responding organizations. For example, that means a sample size noted as 22 organizations in the category of 2500-4999 employees would reflect a sample of 55,000 to 109,978 individual employees. Each question has a different participation level, so sample size varies from question to question. These figures are detailed in the table below.

Participating Organizations by Size

Benefits Survey Question	1000-2499 Employees	2500-4999 Employees	Over 5000 Employees
Minimum Annual Leave Allotment, Excluding Sick Leave	22	21	22
Maximum Annual Leave Allotment, Excluding Sick Leave	22	21	22
Maximum Leave Roll-Over Allowed per Year	30	16	33
Cash Conversion Upon Exit	30	16	33
Annual Sick Leave Allotment	35	23	34
Maximum Annual Sick Leave Carry Over	22	13	26
Sick Leave Applications Upon Exit	22	13	26
Employer Contributions:			
Health Insurance	43	29	47
Short Term Disability	17	6	15
Long Term Disability	18	10	17
Life Insurance	44	28	51
Retirement (pension, 401k, etc.)	34	24	44

Position Sample Selection

Baker Tilly selected a sample of 20 positions, diverse in terms of pay level, large in terms of frequency in the County's workforce, and reflective of the current workforce in terms of exempt versus non exempt status. This sample represents about 1125 individual employees, approximately 25% of the non-seasonal County employees.

To select the sample positions, first, the large categories of seasonal workers were removed from the county employee listing. Then, the red circle positions were deleted. The term "red circle position" is used to indicate an incumbent that is paid more than the maximum for the pay range of a particular position, typically as a result of transfer or demotion. These positions are "red circled" to note that they should not receive pay increases. Removal of these types of positions is the common practice in compensation studies. We removed a total of 14 individual red circle positions from a listing of over 4,000.

The remaining positions were then determined to be either in the "higher pay" category or the "lower pay" category. The methodology for this determination was as follows. The midpoint of each position's salary range was multiplied by the number of funded positions in the range, and then the sum of those figures was divided by the sum of funded positions to produce a weighted mean. Then the median of the midpoint of all position types was calculated. Then the average of the two figures was used (approximately \$23/hr) to differentiate between the low pay category (less than \$23/hr) and the high pay category (greater than \$23/hr).

Position Comparability Methodology

The twenty sample positions were compared to other similar positions in the public and private sector. A rating scale was developed to determine the strength of the correlation between the various classes of positions in the sample. Each position description was compared using the criteria below and assigned a ranking of 1 (fair), 2 (good) or 3 (excellent). The match strength was not only used to provide context for the quality of the comparability, but also used to weight the strongest matches more heavily than the weaker matches when developing composite comparisons.

1. **Fair:** Match on 4 out of 6 items below:
 - a. Level of education required
 - b. Level of experience required
 - c. Amount of supervision under
 - d. Amount of supervision over
 - e. Majority of duties match
 - f. Position suggested by entity as match
2. **Good:** Match on five of six "fair" requirements
3. **Excellent:** Match on all six "fair" requirements, plus:
 - a. 90% or more job duties match

Verification Process

The County engaged Coleman & Williams Ltd. to perform independent verification of the data obtained from Milwaukee County, the City of Milwaukee and the State of Wisconsin and of the project methodology used by Baker Tilly. The County's Department of Audit gathered data from Milwaukee County, the City of Milwaukee and the State of Wisconsin, with assistance from Baker Tilly, and independently verified for accuracy by Coleman & Williams, Ltd.

Findings

Comparability of Selected Positions

In order to consider and convey the degree to which the comparison positions match the County positions in terms of qualifications and work performed, we conducted a comparability analysis, the methodology of which is previously described in the approach section. Each comparable position was ranked one through three, with one representing a fair match and three representing an excellent match. No poor matches were utilized.

The table below provides the average match strength of all the comparable positions utilized by position title. The supporting details of these calculations and the specific titles at each of the comparison entities are provided in Appendix A.

County Position Title	Average Match
Accountant III	2.00
Adv. Prac. Nurse Prescriber	2.67
Carpenter	2.75
Coms & Hwy Safety Dispatcher	1.75
Correction Officer I	2.67
Director of Administration	1.67
Engineer	1.75
Executive Assistant	2.50
Firefighter Equip Oper	2.33
Fiscal Assistant II	2.75
Human Resources Coordinator	2.50
Human Service Worker	2.00
IT Manager	2.50
Legal Counsel	2.67
Occupational Therapist	1.67
Office Support Assistant II	2.25
Paralegal	1.75
Performance Evaluator III	2.50
Quality Assurance Tech	1.33
Staff Psychiatrist	2.50
ALL POSITIONS	2.23

As the table indicates, the average match strength across all entities and all positions is 2.23, between good and excellent. The majority of the comparison positions were determined to be a good to excellent match with the County's sample positions.

Comparability of Entity Approaches

Salary Approach Commonalities and Variance

The salary comparisons contained within this report are intended to capture all components of salary based compensation and are made based on best available data. Specific differences do exist relative to salary based compensation management between the comparison pool entities including the following:

- Public sector entities typically operate on a time and grade based system or a set rate for appointed positions. For most public sector employees a pay grade is first assigned based on job classification, and that then time is used to move incumbents through the pay grade.
- Private sector salary levels are typically set based on market rates and in accordance with internal equity requirements. Pay ranges or bands are typically assigned for each position, with movement through that pay range or band being directly correlated to cost of living adjustments and/or performance.
- For the majority of positions, pay ranges within the private sector are typically broader than those in the public sector.
- Public sector entities offer overtime for positions (paid at a rate of either 1.0 or 1.5), as follows:
 - Of the 20 identified comparable positions:
 - County - 6 position titles are not eligible
 - Requires that overtime be accrued and taken as compensatory time
 - Accrued time not used within 6 months is paid out
 - City – 5 position titles are not eligible, data was not available for 4 additional titles
 - State – 8 position titles are not eligible, 2 additional titles must be preapproved or may not be eligible
 - Private – the sources utilized did not report overtime use
 - As it relates to compensatory time
 - County – all but one position title (Executive Director) are eligible for compensatory time
 - City – only 6 of the position titles are eligible
 - State – 11 of the position titles are eligible (guaranteed) and the other 9 are eligible if approved
 - Private – approach varies
- Overtime was specifically not included in the salary calculation given:

- The timeframe for the project rendered it impossible to collect the data necessary to compare this on an apples to apples basis for all entities
- Often payment of overtime is a strategic decision by management intended to avoid the payment of higher levels of benefits overall and is not a guarantee of annual compensation to any individual position incumbent.

It is also our understanding that the majority of salary based pay for all of these positions is base salary; thus, variances in pay relative to special or incentive pay while noteworthy, should not modify vastly the level of total salary paid within these classifications. Further, if the information was available we have incorporated it. For example, shift differentials are not reported as part of the ERI database (used as one source of private sector data); however a calculated shift differential rate was included in the calculations for all other entities.

Benefit Model Commonalities and Variance

The comparisons of benefits in this report focus on the amount of leave time and the level of employer contributions. The discussion of variance in approach follows this line of analysis.

In terms of the various entities' treatment of leave time, the primary difference is the use of paid time off (PTO) by the private sector. This pool of leave time is typically more flexible but less generous than the accumulation of the traditional leave categories (vacation, sick, etc.). None of the public sector entities in our study utilize PTO.

In terms of health insurance contributions, the primary difference in approach among the comparable entities is the amount of employer contribution. The private sector contributes far less than the public sector. Generally speaking, the share of premium paid by the employee is conversely related to the share of the premium paid by the employer; with this in mind, the impact on the take-home pay of the public sector employee is less.

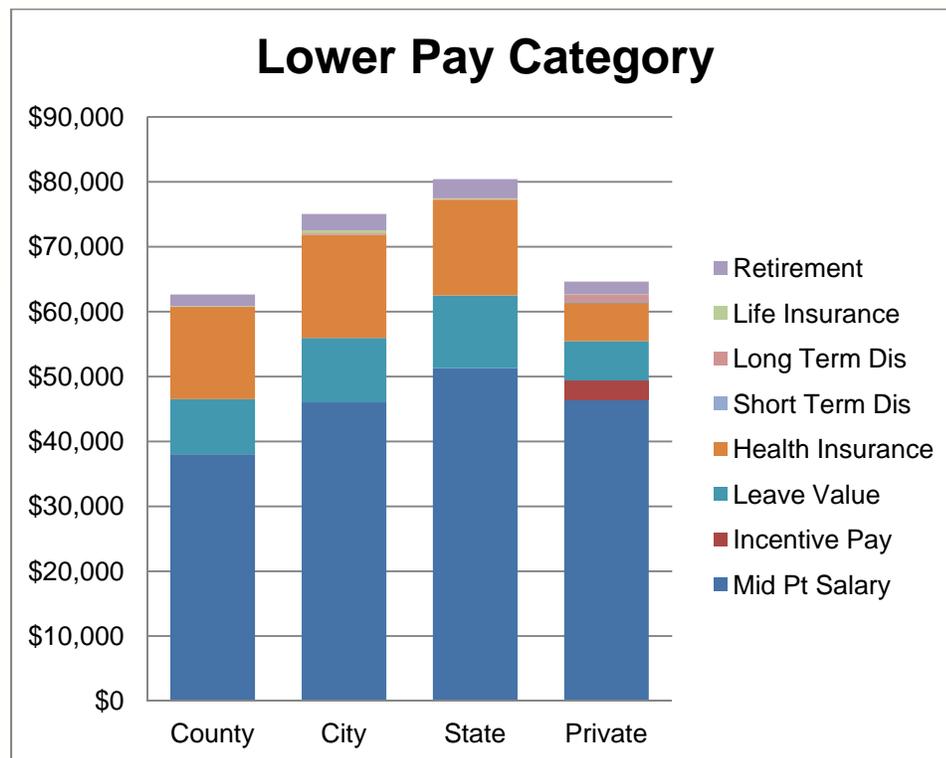
Presumably, the quality of benefits offered to the public sector employees are similar, however, the out of pocket expenses may vary. An analysis performed by the County explores this further (see Appendix C).

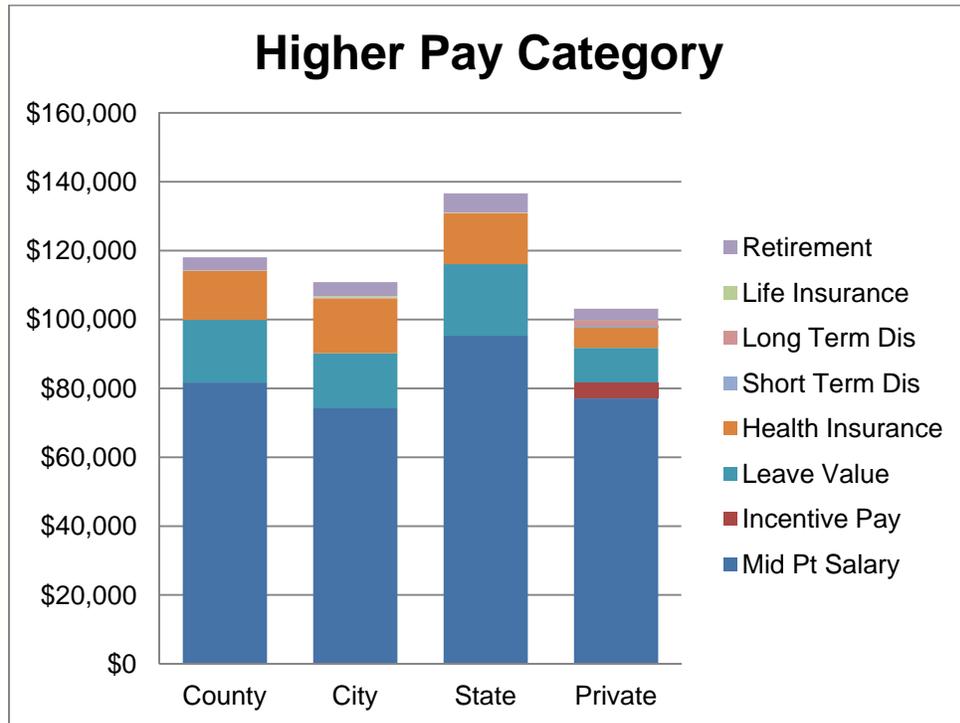
Regarding disability insurance (or income continuation coverage), there is quite the variety of approaches. Generally speaking, the private sector provided the strongest benefit in this category. When it comes to life insurance and retirement contributions, however, the private sector provides the weakest contribution levels.

Total Compensation by Category

The following figures show the cumulative comparison of total compensation for two categories of position:

1. Lower Pay Category – positions identified as salary of less than \$47,840; and
2. Higher Pay Category – those identified as salary levels of more than \$47,840 (or \$23/hour).

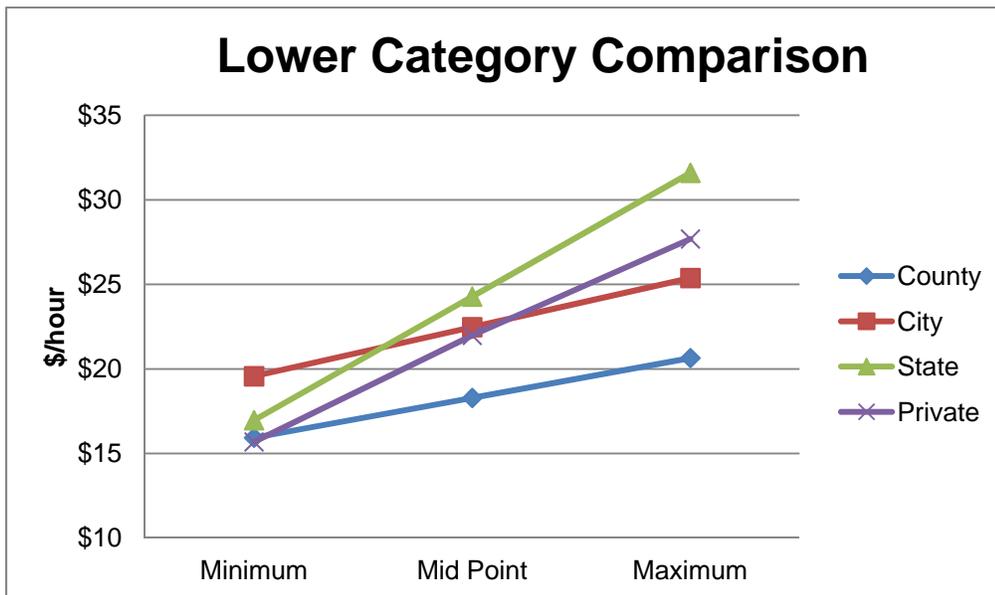
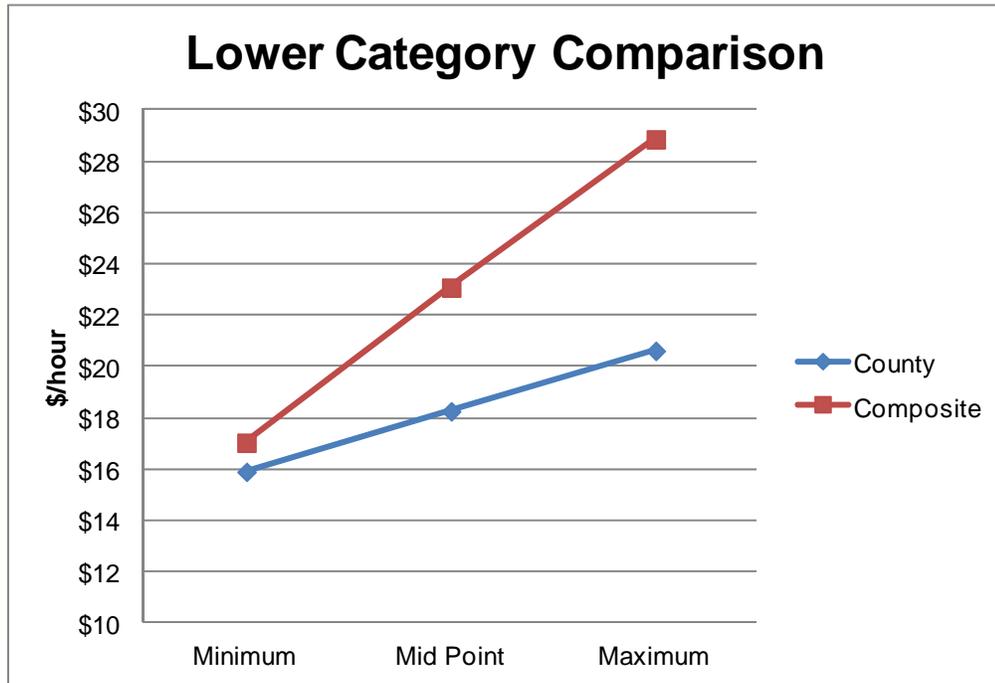


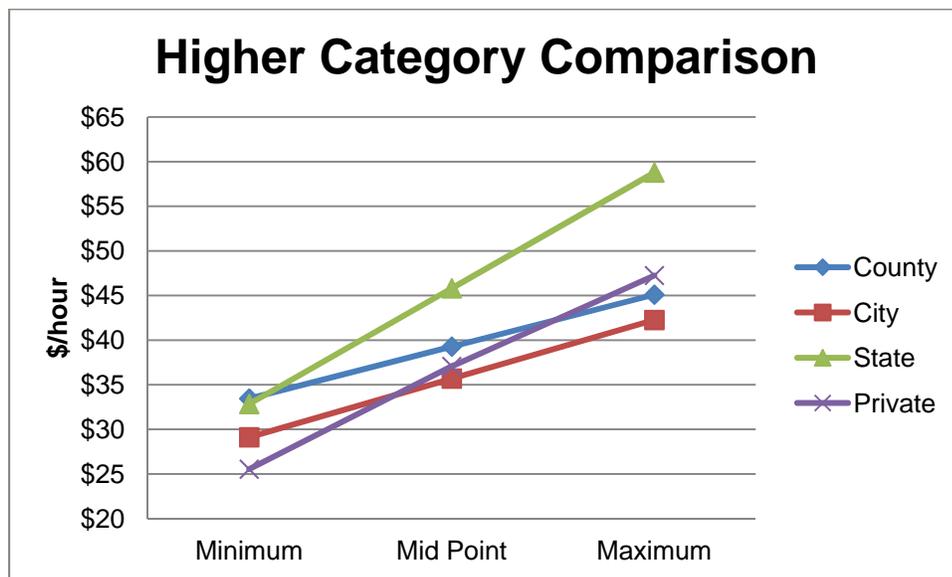
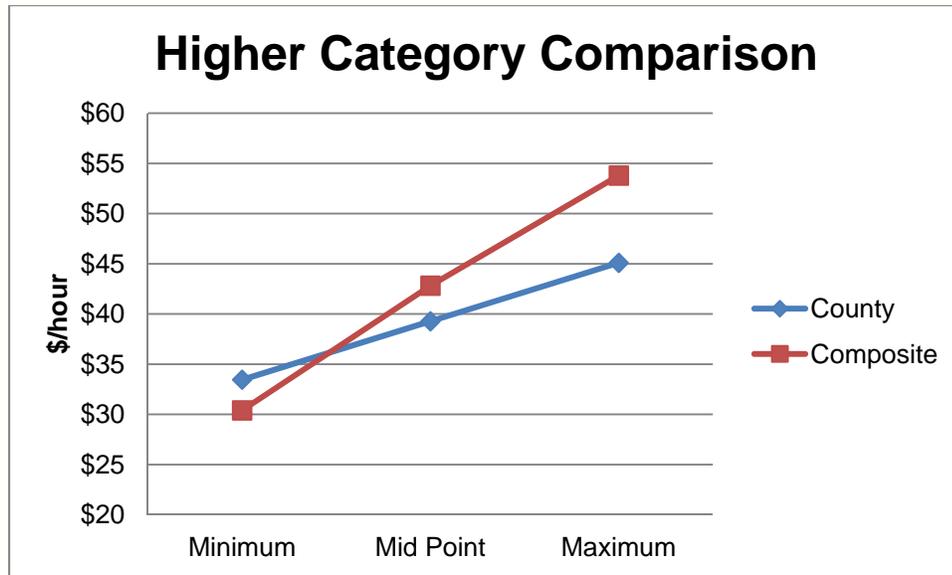


Salary Results

Cumulative Salary Comparison by Category

The analysis and related figures in this section reflect weighted composites for all comparable positions in the higher pay category and the lower pay category. That means the comparable positions with a stronger match are weighted more heavily than those with a weaker match when calculating the composite.

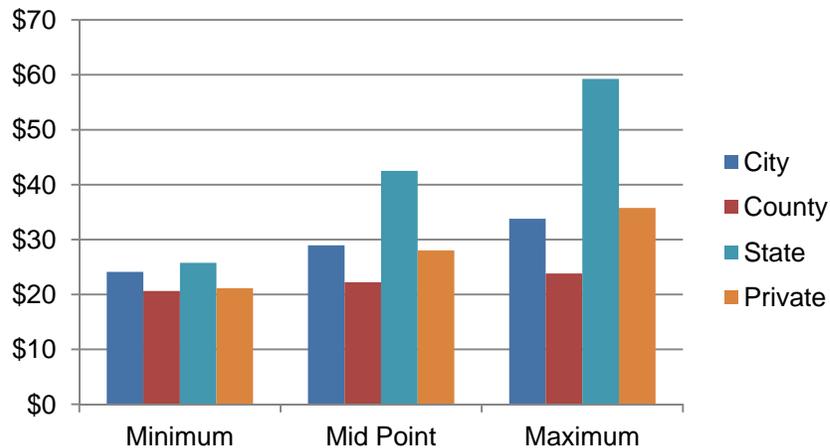




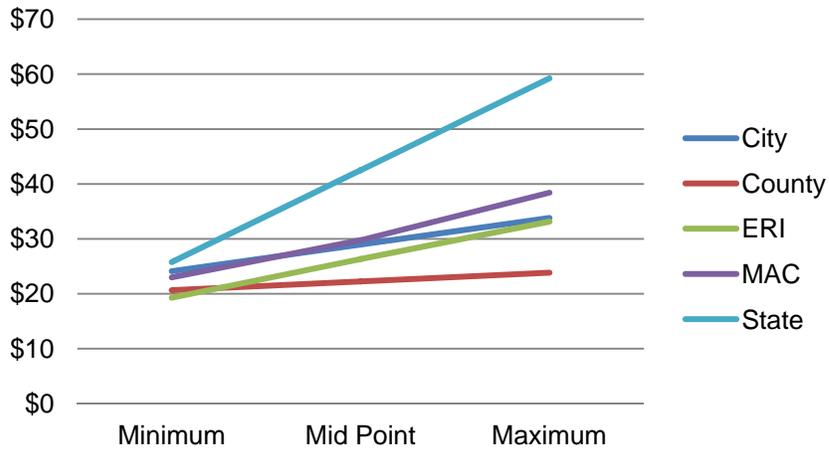
Individual Position Salary Comparison

This section includes each of the 20 sample positions individually. The three charts provided under each position reflect variations on the initial salary comparisons.

Accountant III

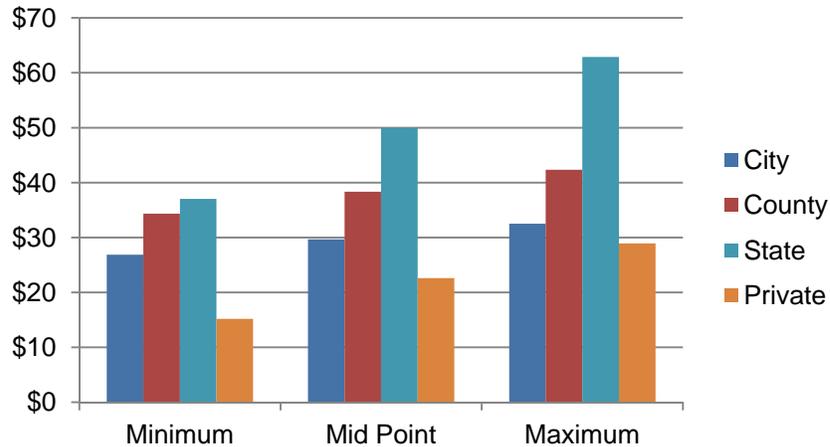


Entry-level pay for County accountants is comparable to that of accountants in other sectors. However, beyond this initial pay, County accountants are paid significantly less than accountants in all other entities. County accountants at the highest level of pay are being compensated only slightly more than those at the bottom. All other entities provided greater opportunity for career growth and monetary compensation. Most of the position descriptions used for this comparison were good matches with the position description detailed for County accountants. We have a relatively high level of confidence that this consistency reinforces the validity of our findings.

Accountant III (cont.)


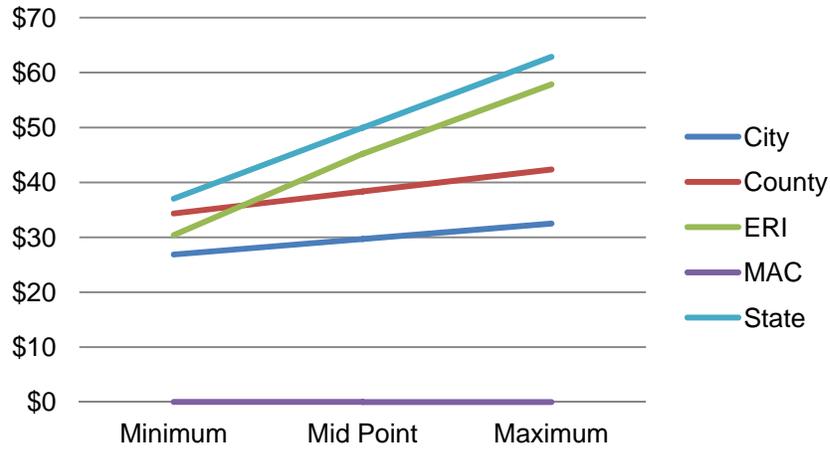
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Accountant III	1	\$24.13	\$28.97	\$33.80
County	Accountant III	3	\$20.64	\$22.24	\$23.83
ERI	Accountant	2	\$19.27	\$26.32	\$33.13
MAC	Accountant, Senior	2	\$22.98	\$29.76	\$38.41
State	Accountant-Advanced	2	\$25.76	\$42.51	\$59.26

Advanced Practical Nurse Prescriber



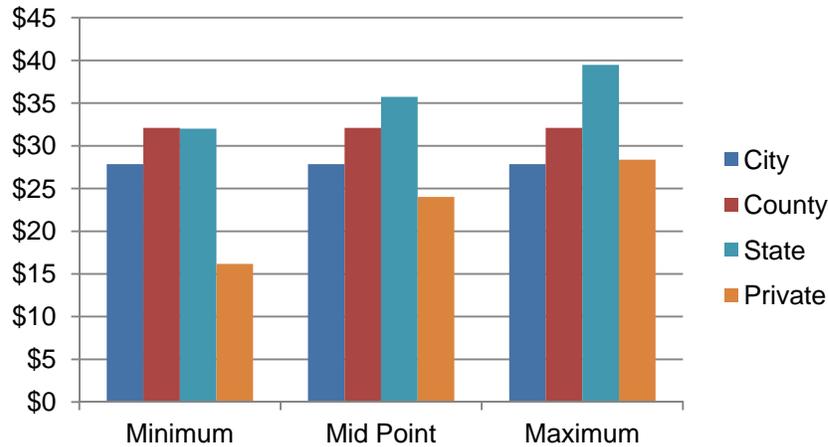
Compensation for County workers with this position is close to the top initially, but the gap widens as employees reach the maximum level of pay. At the maximum level of pay, Advanced Practical Nurse Prescribers are paid significantly more by the State than they are by the County. The positions we identified in the three other entities closely matched the County position and reinforce the validity of these highly disparate compensation patterns.

Advanced Practical Nurse Prescriber (cont.)

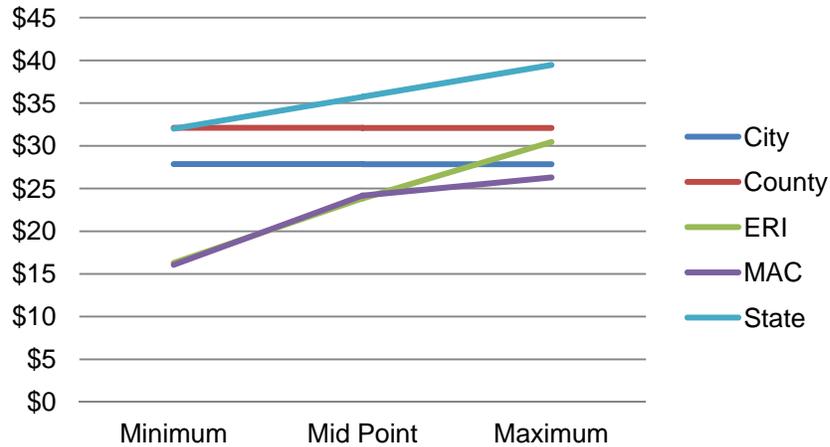


Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Nurse Practitioner-STD/HIV Program	2	\$26.87	\$29.69	\$32.51
County	Adv. Prac. Nurse Prescriber	3	\$34.34	\$38.35	\$42.35
ERI	Nurse Practitioner	3	\$30.39	\$45.20	\$57.86
MAC	No Match	0	\$0.00	\$0.00	\$0.00
State	Advanced Practice Nurse-Prescriber	3	\$37.05	\$49.96	\$62.87

Carpenter

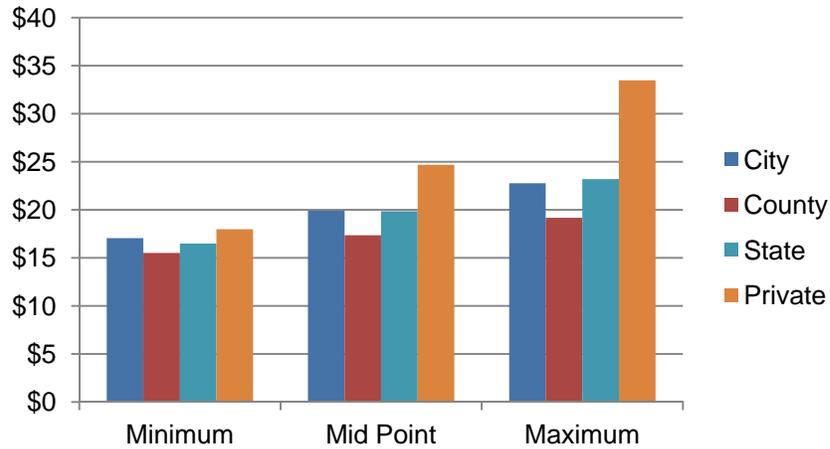


County carpenters are compensated with a uniform hourly rate. This is also the case for the City. Initially County carpenters receive the highest compensation of their peers, but are later out-paid by state workers who have an opportunity for additional compensation. Although the level of compensation in the County is certainly comparable, it is the only entity that does not allow for any increase in pay. The carpenter positions identified in almost every entity were extremely comparable to the County carpenter position. We have high confidence in the validity of this position comparison.

Carpenter (cont.)


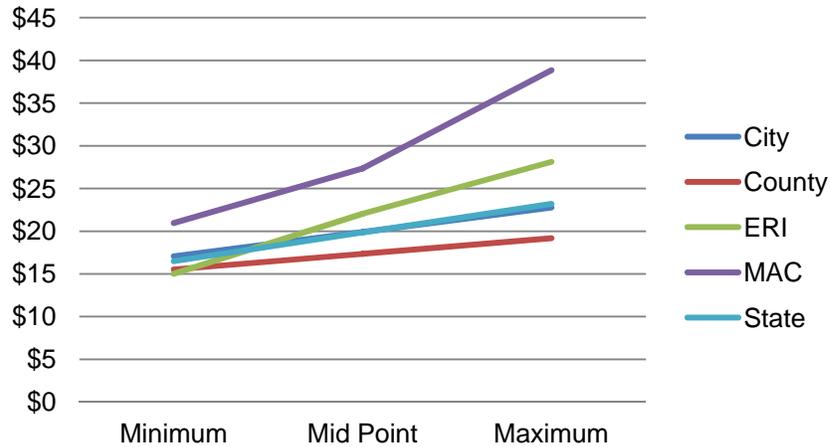
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Carpenter	3	\$27.85	\$27.85	\$27.85
County	Carpenter	3	\$32.09	\$32.09	\$32.09
ERI	Carpenter	3	\$16.28	\$23.84	\$30.46
MAC	Carpenter	2	\$16.06	\$24.18	\$26.30
State	Carpenter	3	\$32.00	\$35.74	\$39.47

Communications & Highway Safety Dispatch



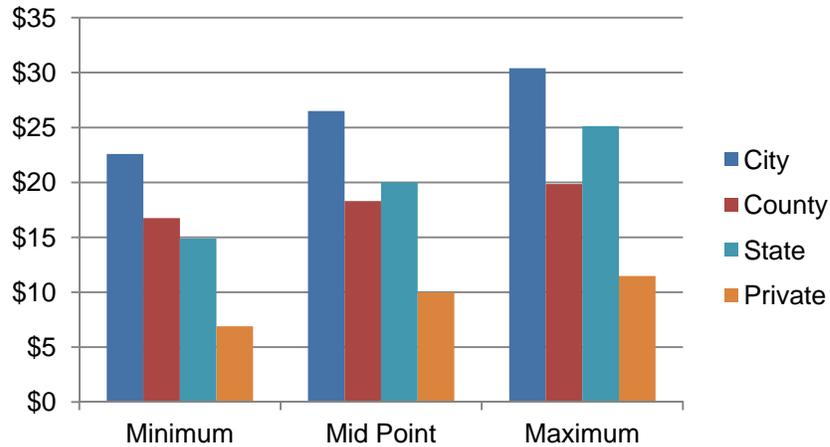
Across all levels of pay, County workers are paid the least of the four entities evaluated. County workers also have the least opportunity for pay growth. Every other entity has a more significant difference between the minimum and maximum levels of pay. That being said, we are only moderately confident that these comparisons accurately assess the pay disparities amongst workers. Most of the positions we identified at the City, State, and private level had only a fair level of match strength to County positions in this area.

Communications & Highway Safety Dispatch (cont.)



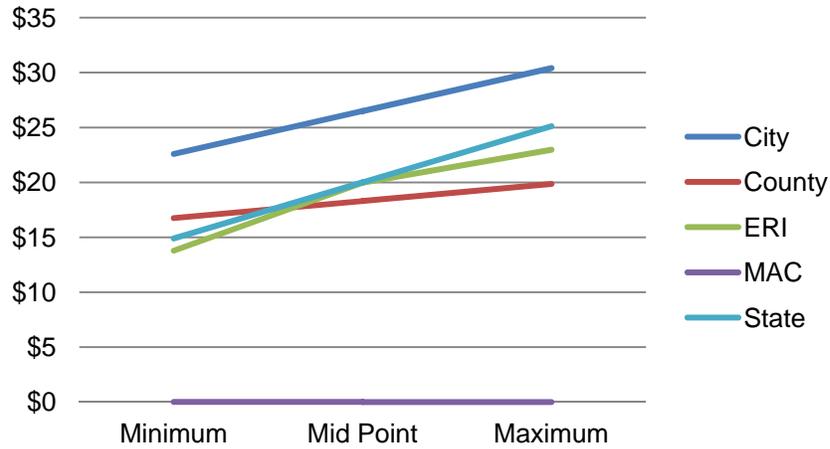
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Police Dispatcher	2	\$17.06	\$19.92	\$22.77
County	Coms & Hwy Safety Dispatch	3	\$15.52	\$17.35	\$19.18
ERI	Motor Vehicle Dispatcher	2	\$15.03	\$22.04	\$28.12
MAC	Materials Handling Ship/Recv Spvrs	1	\$20.96	\$27.36	\$38.85
State	Police Communications Operator	2	\$16.50	\$19.85	\$23.21

Correction Officer I (Sheriff)



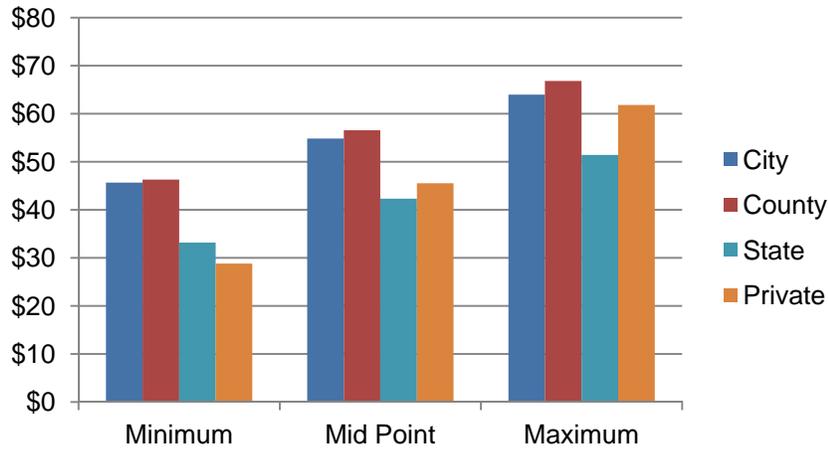
County workers are comparably compensated at the entry-level, but are significantly out-paid by their counterparts at the maximum level of compensation. Higher levels of pay are accessible at other public sector entities and the rate of pay increase is higher as well. We have extremely high confidence that these findings accurately reflect existing disparities in pay because each entity evaluated had either a good or excellent position match.

Correction Officer I (Sheriff) (cont.)



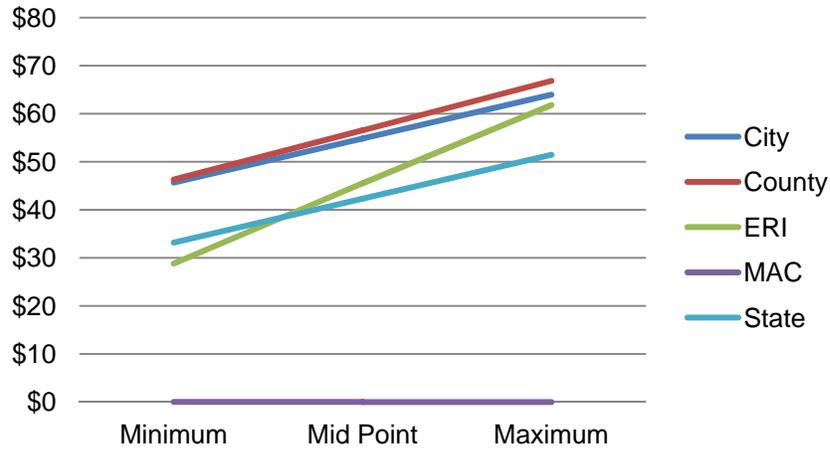
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Police Officer	2	\$22.59	\$26.50	\$30.40
County	Correction Officer I (Sheriff)	3	\$16.75	\$18.30	\$19.85
ERI	Corrections Officer	3	\$13.79	\$19.97	\$22.97
MAC	No Match	0	\$0.00	\$0.00	\$0.00
State	Correctional Officer	3	\$14.89	\$20.01	\$25.12

Director of Administration



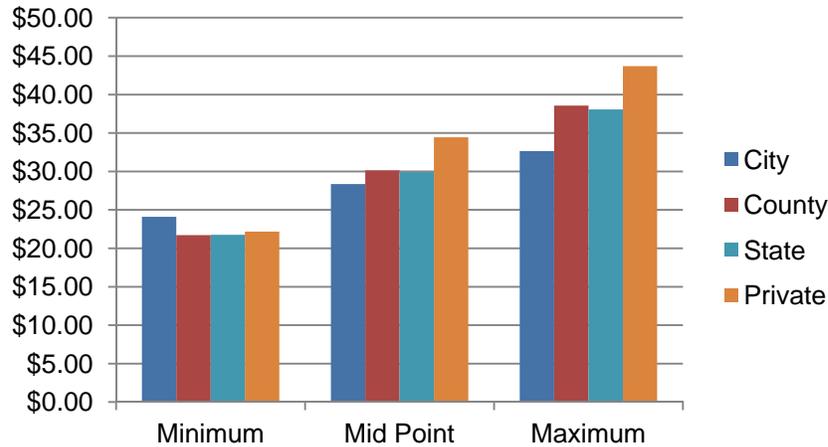
This position is difficult to analyze because the scope of the position is tied closely to the structure of the organization. Though the pay range for the County is highest in all measures, the purview required of this position is arguably broader than those of the comparable entities.

Director of Administration (cont.)

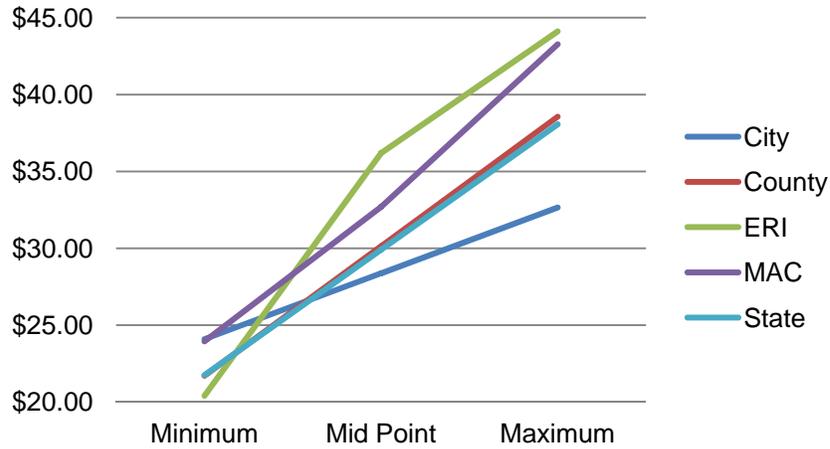


Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Administration Director	1	\$45.69	\$54.83	\$63.97
County	Director of Administration	3	\$46.29	\$56.57	\$66.85
ERI	Department Head	1	\$28.84	\$45.54	\$61.83
MAC	No Match	0	\$0.00	\$0.00	\$0.00
State	Director of Administrative Services	2	\$33.19	\$42.31	\$51.44

Engineer

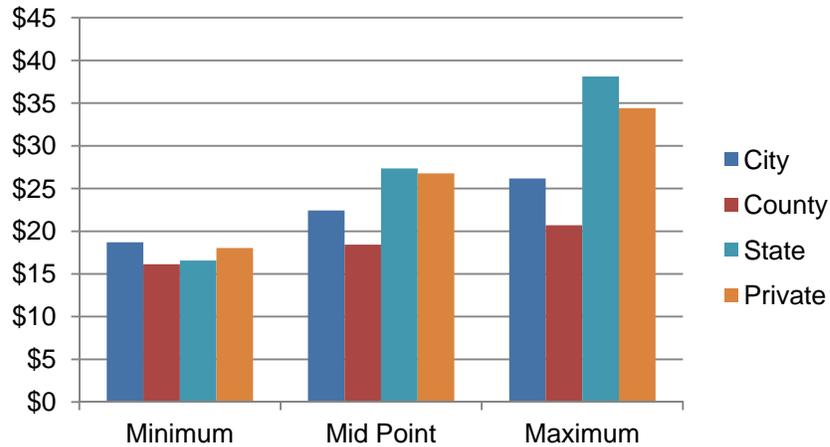


County workers receive comparable wages at each level of pay we evaluated. The City had the closest match to the County position. Although initially the City provides a higher entry-level salary than the County, the County provides greater growth potential for their engineers. County engineers are paid higher wages than City workers after the initial entry-level and accelerate at a greater rate. Given the strong position correlation between County engineers and City engineers, we have high confidence in the validity of this particular comparison. Descriptions of this position among the other entities evaluated were fairly comparable, but not to the same extent as the engineering position identified in the City.

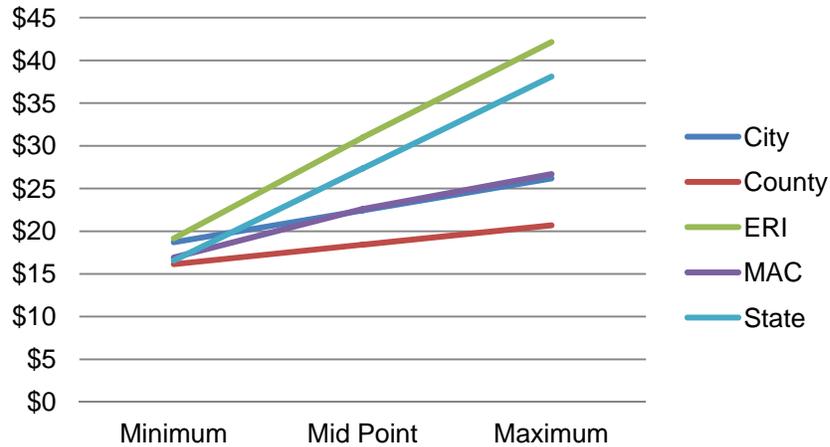
Engineer (cont.)


Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Civil Engineer I/II	3	\$24.09	\$28.37	\$32.65
County	Engineer	3	\$21.71	\$30.14	\$38.56
ERI	Civil Engineer	1	\$20.40	\$36.19	\$44.11
MAC	Quality Engineer	1	\$23.94	\$32.69	\$43.27
State	Engineering Consultant-Building Systems-Senior	2	\$21.75	\$29.91	\$38.07

Executive Assistant

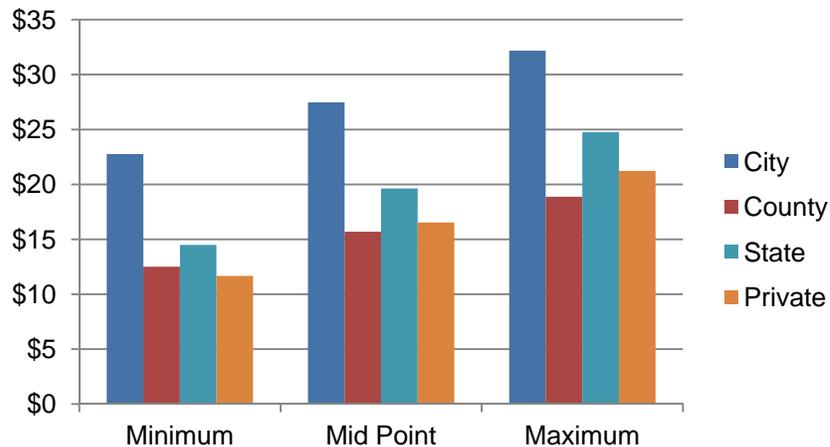


County workers are paid the least at all levels of compensation amongst the different entities evaluated. The pay difference between County workers and workers in all other entities is rather small initially, but grows to a much larger disparity at the maximum level of pay. Two of the four entities evaluated had positions that were extremely well matched to the County position, and the other two entities had positions that had good match strength. The close similarities amongst all of these entities reinforce the accuracy of this comparison.

Executive Assistant (cont.)


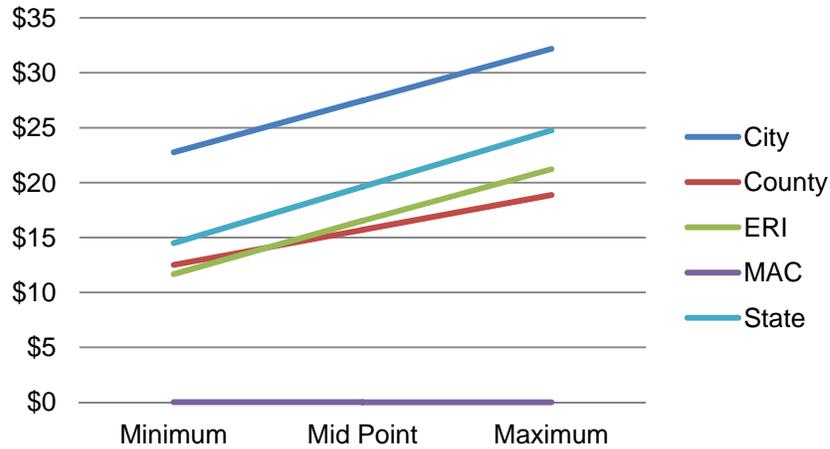
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Executive Administrative Asst II	2	\$18.70	\$22.44	\$26.18
County	Executive Assistant	3	\$16.14	\$18.42	\$20.70
ERI	Executive Assistant	2	\$19.15	\$30.96	\$42.14
MAC	Administrative Assistant, Senior	3	\$16.92	\$22.60	\$26.68
State	Executive Staff Assistant	3	\$16.57	\$27.34	\$38.11

Firefighter Equipment Operator



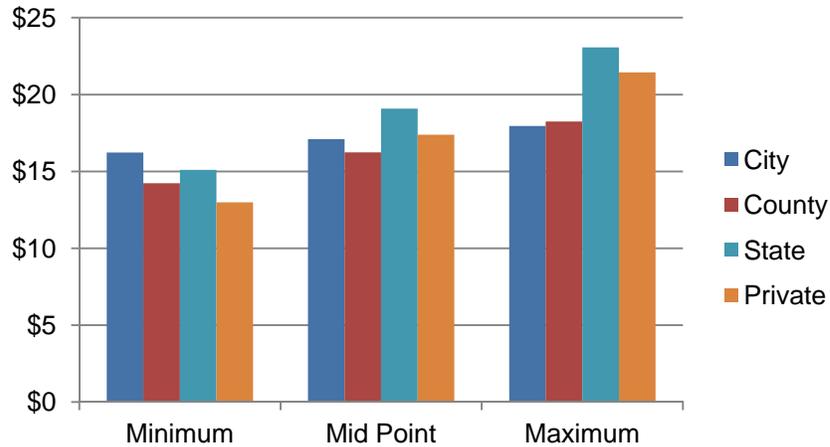
County workers receive relatively comparable compensation at the entry-level; however at the mid-level and highest levels of compensation, County workers receive the lowest pay. This disparity is most apparent when comparing County workers with City workers who make significantly more at each level of compensation. This disparity is particularly important given that the City position was identified as an excellent match. The close similarity with City workers as well as the good match strength amongst the other entities gives us high confidence in the accuracy of our comparison.

Firefighter Equipment Operator (cont.)

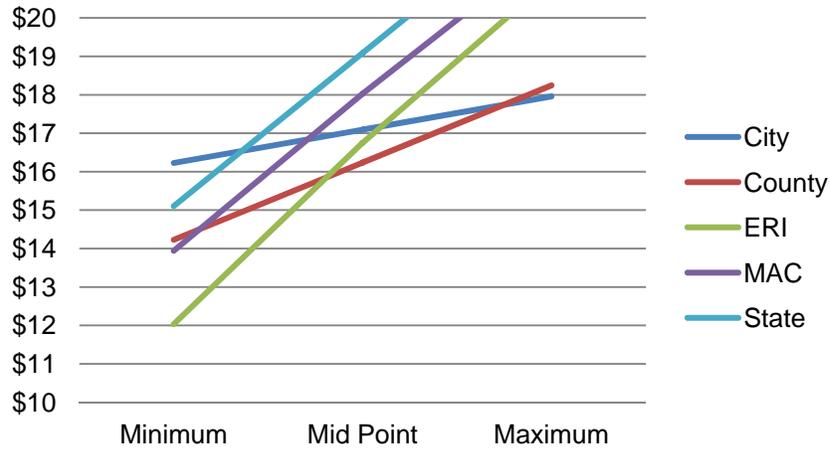


Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Heavy Equipment Operator	3	\$22.76	\$27.47	\$32.18
County	Firefighter Equip Oper	3	\$12.51	\$15.70	\$18.88
ERI	Fire Fighter	2	\$11.67	\$16.53	\$21.23
MAC	No Match	0	\$0.00	\$0.00	\$0.00
State	Fire/Crash Rescue Specialist 2	2	\$14.50	\$19.63	\$24.76

Fiscal Assistant II

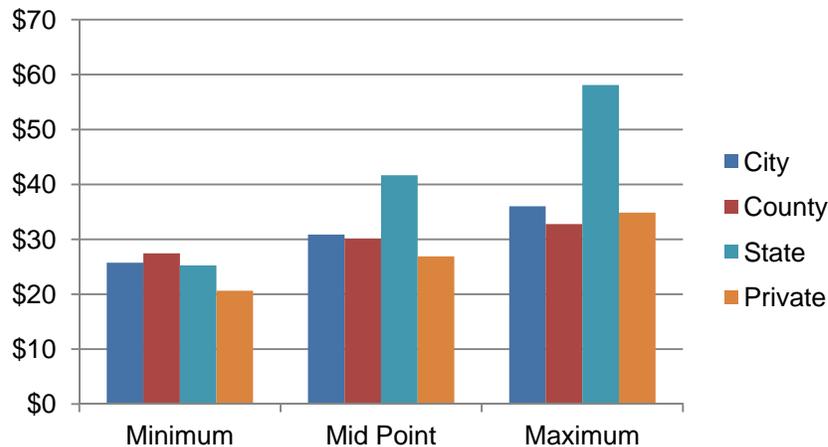


County workers receive relatively comparable, slightly higher compensation at the entry-level, but are paid lower than average at higher levels of compensation. The extent of this pay disparity is only moderate. The rate at which all entities increase their compensation varies considerably and the County rate of pay increase falls in the middle of these compensation patterns. High match strength was found in almost all of the entities and we have high confidence in our findings related to this position.

Fiscal Assistant II (cont.)


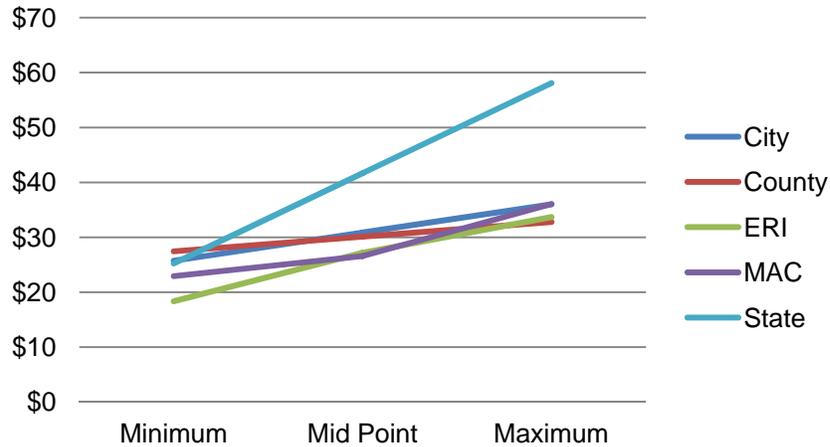
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Accounting Assistant II	3	\$16.23	\$17.09	\$17.96
County	Fiscal Assistant II	3	\$14.23	\$16.24	\$18.25
ERI	Financial Transactions General Clerk	2	\$12.04	\$16.75	\$21.02
MAC	Accounting Clerk, Intermediate	3	\$13.94	\$18.03	\$21.88
State	Financial Specialist 2	3	\$15.11	\$19.09	\$23.07

Human Resources Coordinator



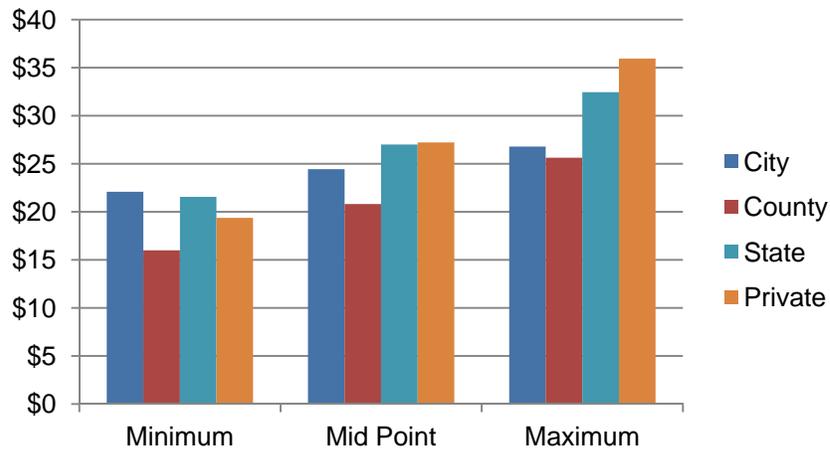
County workers are paid the highest by a slight amount at the entry-level. Although compensation amount is close amongst County, private, and City workers at all increments of pay, the County has the lowest rate of pay increase and consequently, the lowest maximum level of pay. The State position, although similarly compensated at the entry-level, vastly surpasses all of the other entities at the middle and highest levels of pay. The County position matches extremely well with the private entities' positions and has good match strength with the other two entities. Given that the State position was a good match and not an excellent match as was found in the other entities, the stark difference in compensation is not convincingly indicative of vastly different compensation patterns. The overall consistency in position descriptions reinforces the accuracy of our initial findings.

Human Resources Coordinator (cont.)



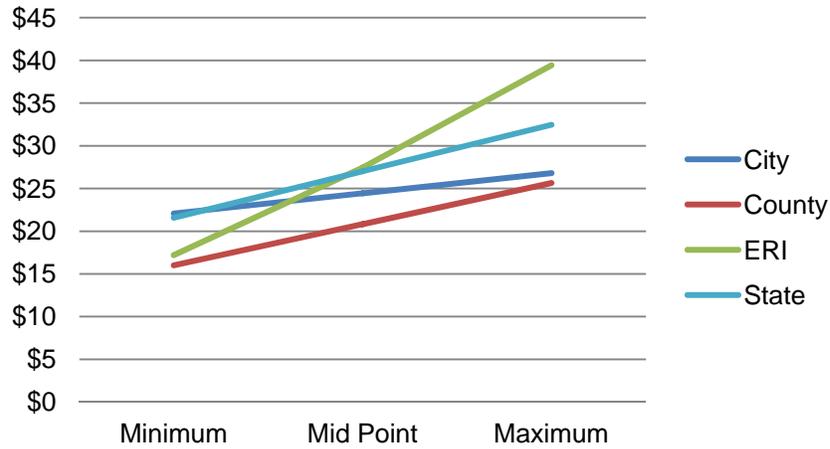
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Personnel Officer	2	\$25.73	\$30.88	\$36.02
County	Human Resources Coordinator	3	\$27.45	\$30.12	\$32.78
ERI	Human Resources Generalist	3	\$18.34	\$27.18	\$33.68
MAC	HR Generalist, Intermediate	3	\$22.93	\$26.59	\$36.06
State	Human Resources Program Officer	2	\$25.26	\$41.67	\$58.09

Human Service Worker



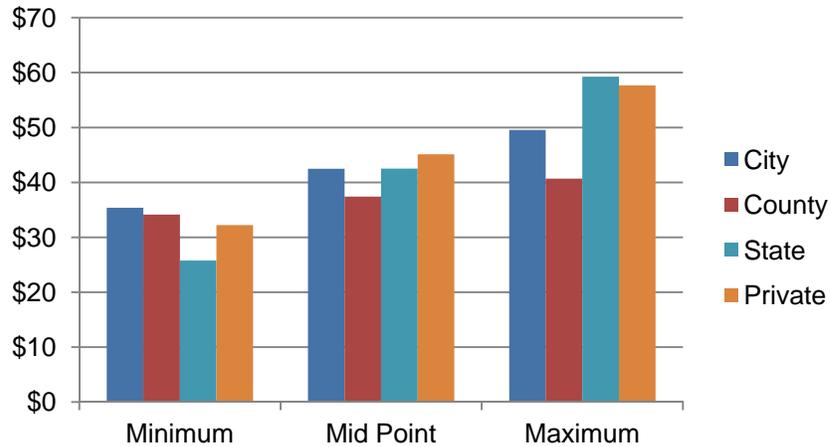
County workers receive the lowest compensation across all levels of pay among the evaluated entities. The gap in compensation is widest at the maximum level of pay and closes slightly at entry levels of compensation. Although the rate of pay increase for County workers is higher than most of the other entities, they are still the lowest compensated at the maximum level of pay. Match strength is good for all positions identified in the three entities included and we have a moderately high level of confidence in our comparison for this position.

Human Service Worker (cont.)

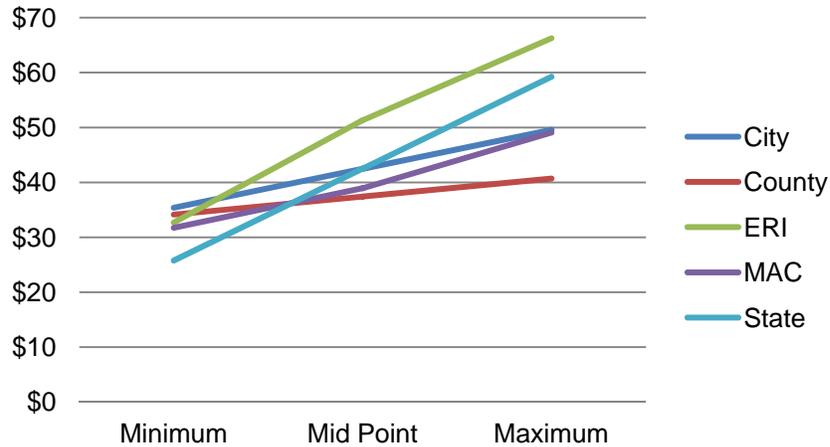


Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Public Health Social Worker	2	\$22.09	\$24.44	\$26.80
County	Human Service Worker	3	\$16.01	\$20.82	\$25.64
ERI	Caseworker	2	\$17.20	\$27.45	\$39.43
MAC	No Match	0	\$0.00	\$0.00	\$0.00
State	Social Worker-Senior	2	\$21.57	\$27.02	\$32.46

IT Manager

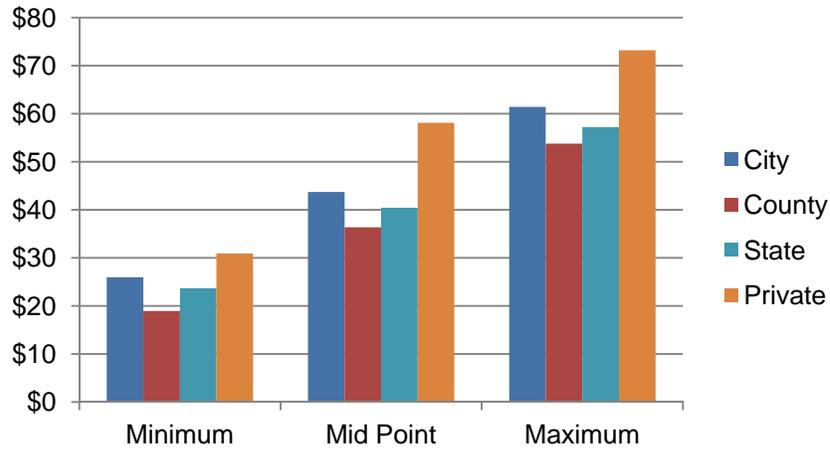


At the entry level, County workers receive the second highest level of compensation by a small margin; however, the rate at which pay increases is lower than their peers. All of the other entities provide more opportunity for pay growth and County workers receive the lowest compensation at the maximum level of pay. The closest matches to the County position were identified in the private sector. These private workers were compensated more than County workers. We have high confidence that the good and excellent match strength identified in all entities reinforce the accuracy of our assessment.

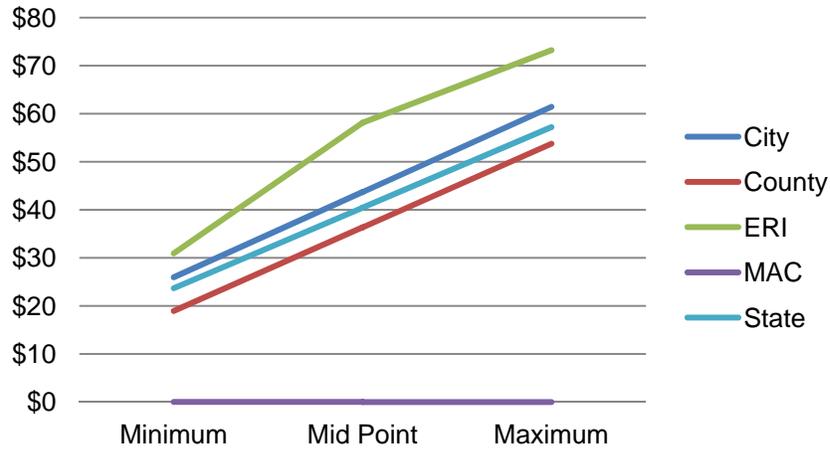
IT Manager (cont.)


Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Information Systems Manager	2	\$35.40	\$42.48	\$49.56
County	IT Manager	3	\$34.14	\$37.42	\$40.69
ERI	IT Systems Project Manager	3	\$32.70	\$51.32	\$66.25
MAC	Project Manager- IS, Senior	3	\$31.73	\$38.94	\$49.09
State	IS Business Automation Consultant/Administrator	2	\$25.76	\$42.51	\$59.26

Legal Counsel

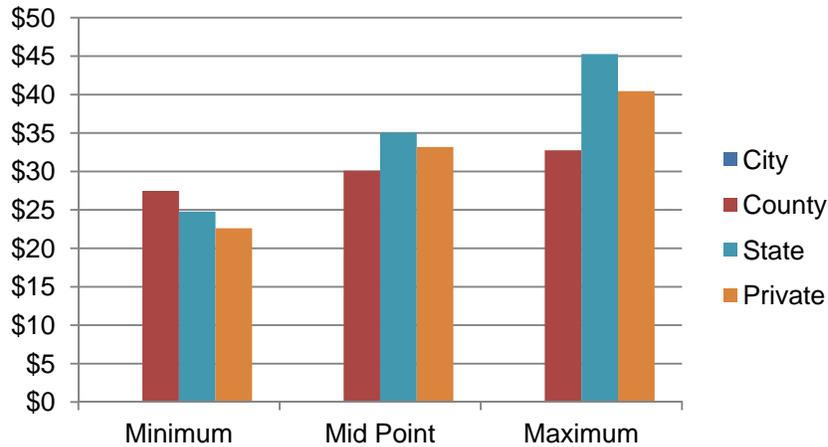


At all levels of pay, County workers receive the lowest compensation. They are compensated only slightly less than State workers with similar positions, but moderately less than City and private workers. The rate of pay increase is relatively consistent across all entities evaluated. Match strength is extremely high at the City and State, and good for the private entity evaluated. This high correlation provides us with a high level of confidence in our findings.

Legal Counsel (cont.)


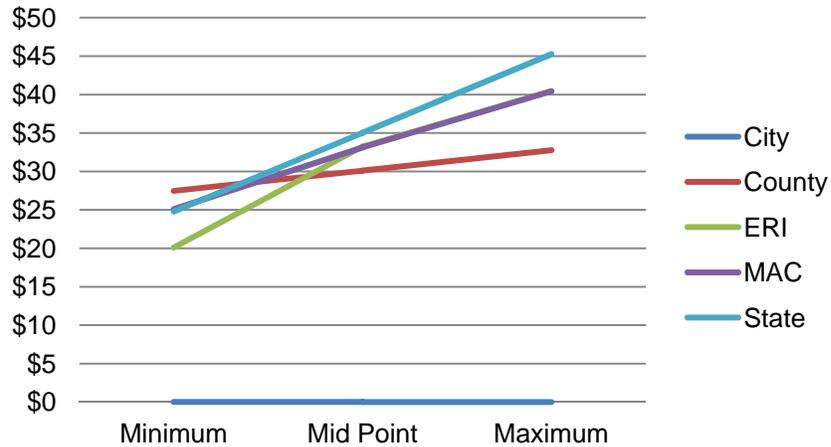
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Assistant City Attorney	3	\$25.96	\$43.71	\$61.45
County	Legal Counsel	3	\$18.94	\$36.36	\$53.78
ERI	Legal Counsel	2	\$30.94	\$58.13	\$73.23
MAC	No Match	0	\$0.00	\$0.00	\$0.00
State	Attorney	3	\$23.67	\$40.45	\$57.22

Occupational Therapist



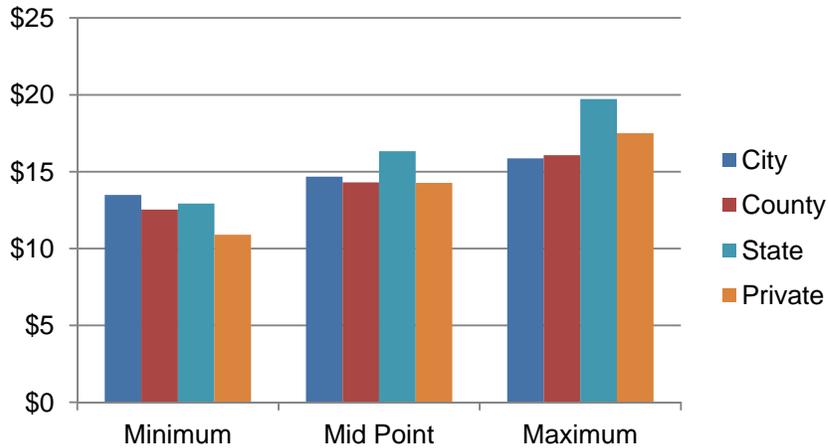
The County provides the highest amount of compensation to its workers at the entry-level of this position, but has the lowest rate of pay increase and consequently the lowest amount of compensation at all other levels of pay. Opportunity for compensatory growth is considerably lower than the other entities evaluated. There was excellent match strength with the comparable position identified in the State, and fair match strength with the positions evaluated in the private sector. The high match strength in the State and consistency across all entities gives us moderately high confidence that the patterns evaluated for this position are accurate.

Occupational Therapist (cont.)

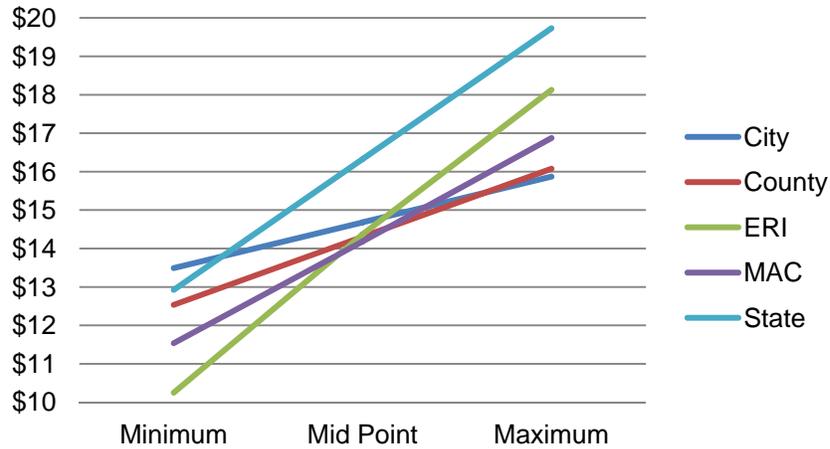


Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	No Match	0	\$0.00	\$0.00	\$0.00
County	Occupational Therapist	3	\$27.46	\$30.11	\$32.75
ERI	Occupational Therapist	1	\$20.11	\$33.24	\$40.46
MAC	Industrial/Occupational Nurse RN	1	\$25.10	\$33.13	\$40.43
State	Occupational Therapist-Senior	3	\$24.78	\$35.02	\$45.27

Office Support Assistant II

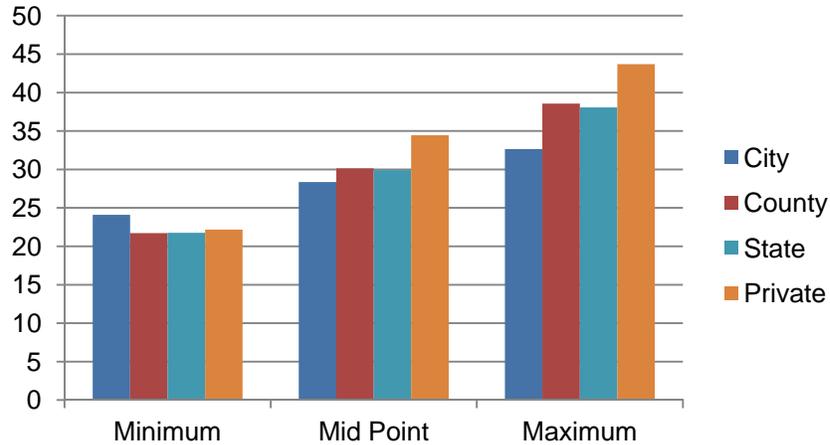


Compensation across all entities at all levels of pay is relatively comparable. State workers are compensated a bit more heavily at the higher levels of pay than the other three sectors. County workers have a slightly lower rate of pay increase than most of the other entities. Match strength was extremely high with ERI, but only fair to good for all of the other entities evaluated. Our confidence in our comparative findings about this position is moderate-high given that the correlation between the County position and the other entities varies from fair to excellent.

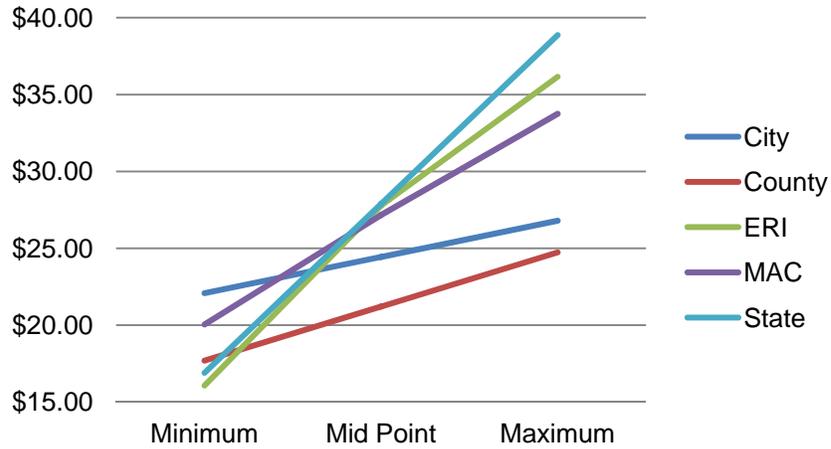
Office Support Assistant II (cont.)


Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Office Assistant II	2	\$13.49	\$14.68	\$15.87
County	Office Support Assistant II	3	\$12.54	\$14.31	\$16.08
ERI	Clerical Assistant	3	\$10.25	\$14.37	\$18.13
MAC	Receptionist	1	\$11.54	\$14.18	\$16.88
State	Office Associate	1	\$12.92	\$16.33	\$19.73

Paralegal

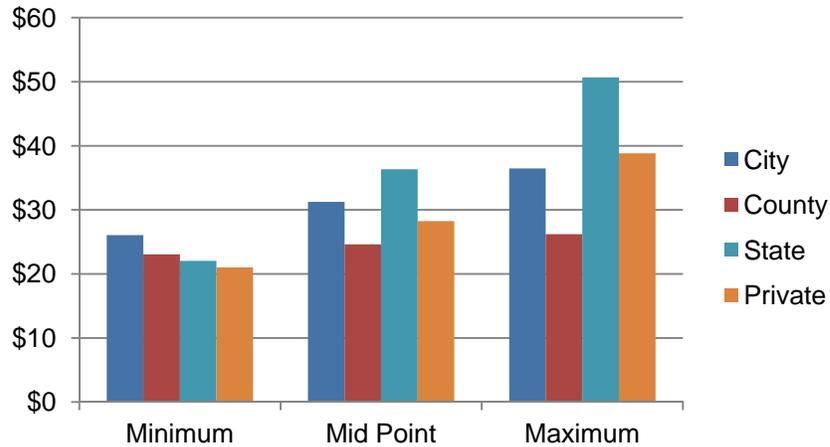


The County provides comparable compensation at all pay levels. Variance amongst all of the entities being evaluated is relatively minimal. At the highest level of pay, County workers receive the second highest amount of compensation. Most of the entities had good match strength and it is with moderate –high confidence that we affirm the validity of these patterns.

Paralegal (cont.)


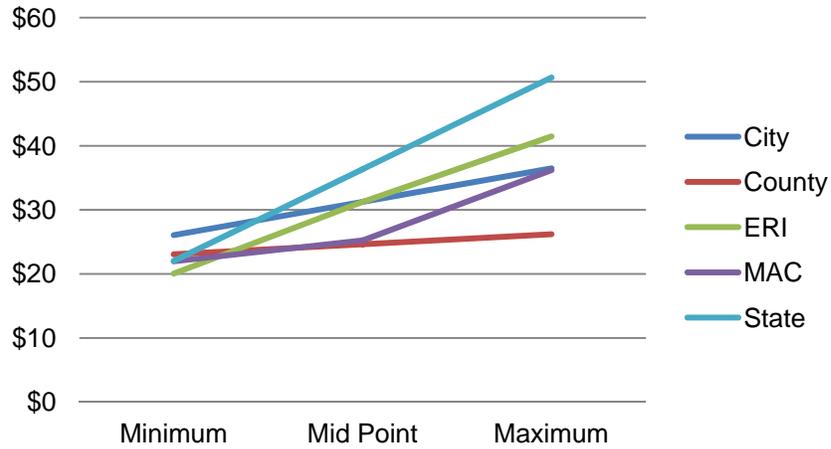
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Paralegal	1	\$22.08	\$24.44	\$26.80
County	Paralegal	3	\$17.69	\$21.21	\$24.73
ERI	Paralegal	2	\$16.07	\$27.78	\$36.16
MAC	Paralegal	2	\$20.05	\$27.16	\$33.75
State	Paralegal	2	\$16.90	\$27.89	\$38.88

Performance Evaluator III



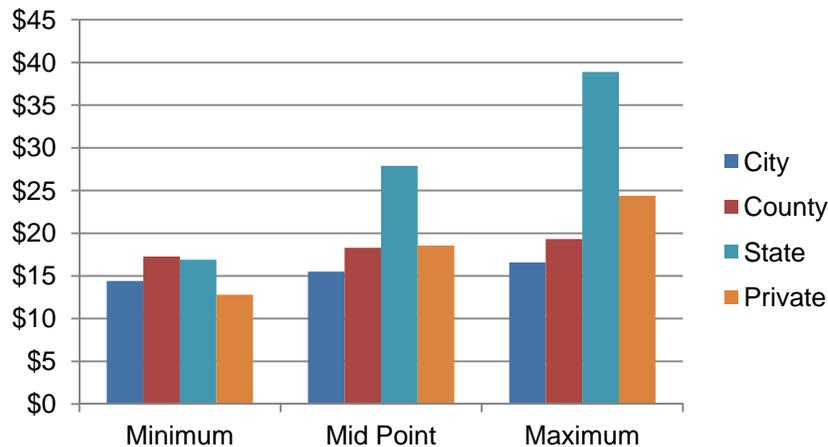
At the entry-level, County workers receive the second highest level of compensation. However, the County's rate of pay increase is minimal and county workers are quickly and significantly surpassed by their peers at the middle and higher levels of compensation. Match strength among all entities was either good or excellent and we are relatively confident that this pattern identifies a markedly different compensation pattern.

Performance Evaluator III (cont.)



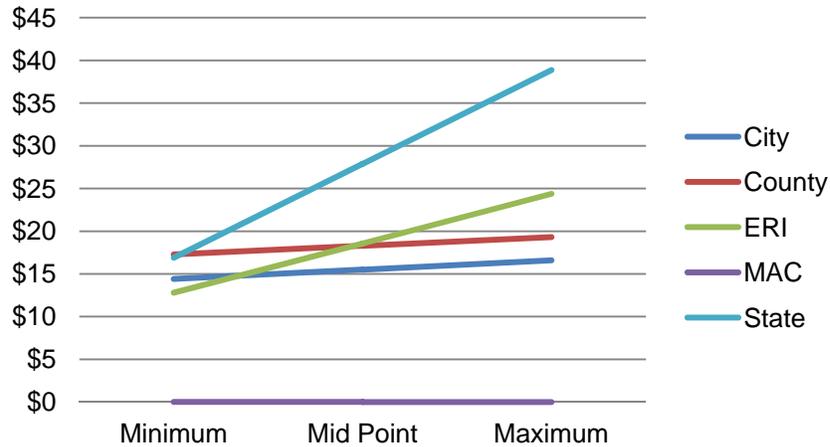
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Auditing Specialist	2	\$26.05	\$31.26	\$36.47
County	Performance Evaluator III	3	\$23.05	\$24.63	\$26.20
ERI	Auditor Internal	2	\$20.05	\$31.24	\$41.46
MAC	Internal Auditor	2	\$21.97	\$25.24	\$36.20
State	Legislative Analyst 3	2	\$22.03	\$36.34	\$50.66

Quality Assurance Tech



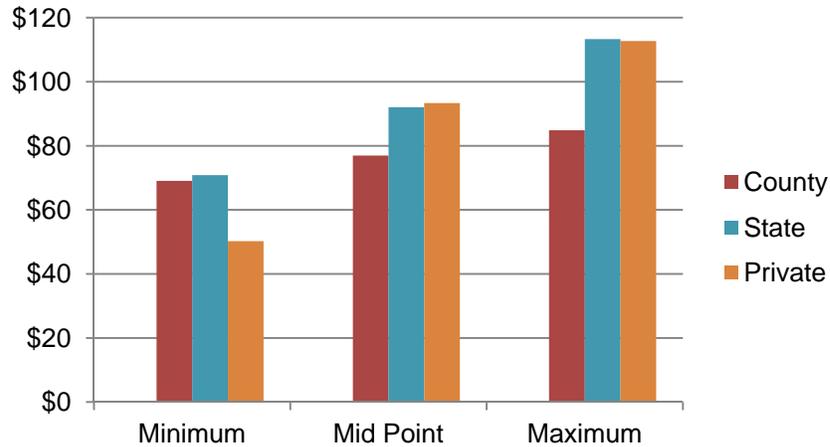
At the minimum level of compensation, County workers are paid slightly more than City or private workers. County workers with this position have limited opportunities for any substantive pay increases compared to workers in other entities; their pay level is relatively flat across all levels. At the maximum level of compensation, City workers have the lowest amount of compensation by a significant margin. Only the State and ERI had comparable positions that we could use in our evaluation. State workers were the closest match with a good match strength rating. At the highest level of pay, these relatively comparable State workers receive almost twice the compensation of County workers. Given the good correlation between State and County workers as well as a fair match in the private sector, we have a moderate level of confidence in the accuracy of our comparison.

Quality Assurance Tech (cont.)

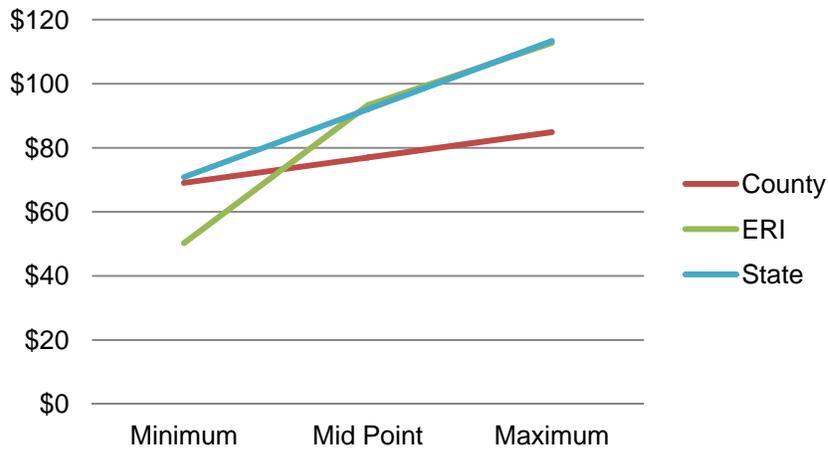


Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	Claims Assistant Representative	1	\$16.21	\$17.44	\$18.67
County	Quality Assurance Tech	3	\$17.26	\$18.29	\$19.31
ERI	Enrollment Clerk	1	\$12.80	\$18.56	\$24.38
MAC	No Match	0	\$0.00	\$0.00	\$0.00
State	Quality Assurance Program Specialist	2	\$16.90	\$27.89	\$38.88

Staff Psychiatrist



At the minimum level of compensation, County workers are paid slightly less than State workers and notably more than private sector individuals. At the maximum level of compensation, County workers have the lowest amount of compensation by a significant margin. Only the State and ERI had comparable positions that we could use in our evaluation. State workers were the closest match with a good match strength rating. At the highest level of pay, these relatively comparable state workers have a maximum pay of nearly \$28.50 more per hour than the maximum pay of County workers. Given the good correlation between State and County workers as well as a fair match in the private sector, we have a moderate level of confidence in the accuracy of our comparison.

Staff Psychiatrist (cont.)


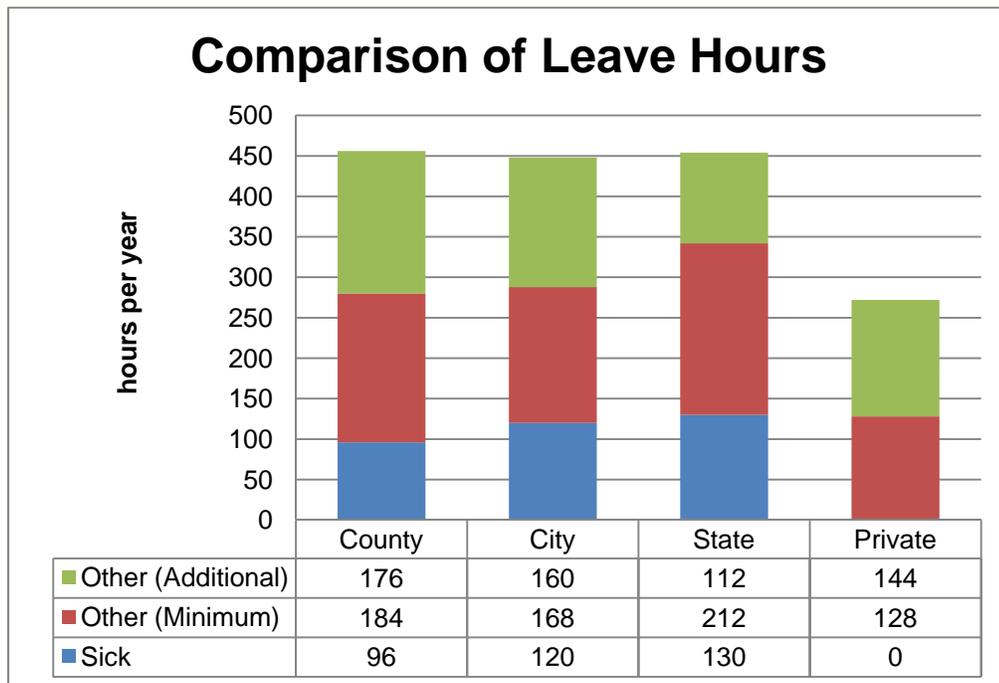
Entity	Title	Match Strength	Minimum	Mid Point	Maximum
City	No Match	0	\$0.00	\$0.00	\$0.00
County	Staff Psychiatrist	3	\$69.04	\$76.95	\$84.87
ERI	Psychiatrist	2	\$50.21	\$93.32	\$112.73
MAC	No Match	0	\$0.00	\$0.00	\$0.00
State	Psychiatrist	3	\$70.83	\$92.08	\$113.33

Benefits Results

Leave Comparison

Overall County Benefits compare favorably to the other public sector entities and very favorably to private entities. The County offers the highest amount of possible leave hours per year among the comparable entities. This is due to the maximum annual leave amounts pulling the total leave time figure upward. In terms of sick leave, the County offers the fewest hours of leave annually, when compared to the public sector. The private sector, in our sources of data, offered paid time off (PTO) in lieu of specific categories of leave.

Furthermore, the County is moderate in comparison to other public sector entities as it relates to annual leave hours for new employees. However, once an employee reaches higher levels of seniority, the County shifts to offering the highest amount of leave. In comparison to the private sector, the County offers significantly more total leave hours (about 1/3 more).



Total leave hours is the only benefit category in which the County offers the most generous benefit among all the comparable entities. When considered in sum, however, the County's benefits package is surpassed by the benefit packages of both public sector comparable entities, but remains superior in comparison to the private sector.

Employer Coverage Comparison

Generally speaking, in this report, the value of the employer contribution was used to monetize several of the benefits. This allows for some degree of consistent comparison. In relation to health insurance, the value of the employer contribution was utilized as a proxy measure for health benefits.

While initial research indicated that the public sector benefit plan offerings were quite similar to each other, the total costs of the overall benefit plans were not considered, nor were specific benefit levels. Further analysis on the health care costs borne by the employees was performed by the County to further qualify this issue and is included as Appendix C.

In terms of health insurance, the County provides the lowest amount of employer contribution in comparison to other public sector entities, but offers nearly two and a half times more in comparison to the private sector.

Regarding short term disability coverage, the public sector did not contribute to coverage for the average new hire employee. The State did contribute to coverage for employees with high sick leave balances (obviously not new hires). The State has six premium categories based on these leave balances:

Category	Employer Contribution % Factor
1	No employer share
2	No employer share
3	200% x employee contribution
4	340% x employee contribution
5	570% x employee contribution
6	Employer pays entire premium

The general public sector approach is that sick leave is used before long term disability coverage would come into play. In contrast, the private sector does provide short term disability coverage for employees. This may be related to the pooling of sick time into PTO in the private sector.

The treatment of long-term disability coverage is also handled differently among public sector entities. At the City, for general city employees only, this coverage is completely paid by the employer, but the employee can pay to buy down the 180 day waiting period to 120, 90, or 60 days. The State also fully covers this benefit, but the County does not. As with short term disability, the private sector contributes to this coverage.

Life insurance is a difficult item to compare, because often this coverage comes in two parts. Employers typically cover a smaller policy (roughly one years' earnings), and allow employees to purchase additional coverage, sometimes with employers bearing a portion of the expense. In this report's analysis of life insurance contribution, we utilized total employer expenditures divided by the number of covered employees.

The State offers up to 5 levels of coverage available, each level is based on the employee's prior year's earnings. (Coverage is estimated until new employees have been covered under the WRS for 1 calendar year.) Spouse and Dependent coverage: \$5,000/dependents; \$10,000/spouse; up to two units available. Employer pays an amount equal to 65.25% of the employee premium for Basic coverage; 37.25% for Supplemental coverage. Up to three levels of Additional are employee-pay-all. Spouse and Dependent coverage is \$2.50/unit of coverage (employee paid). In comparison, the City pays for the first \$35,000 in life insurance benefit, and employees may elect more (up to 150% of their annual salary) at their own expense.

Retirement contributions are also a difficult area to compare. Again, to streamline analysis, we focused on the benefit that is currently available to non-union new hire employees and ignored the myriad of legacy benefits. In the private sector, employers contributed an average of 4.3 percent in pre-tax contributions or 3.9 percent in post-tax contributions. Much has been published about the factors related to calculating the various public sector retirement benefits in Wisconsin. With this in mind, the entity-reported amounts are compared as a percentage of salary.

The various comparisons of benefits in this report focus on treatment of leave and employer contributions. The following table highlights some of the ways in which the treatments of these aspects of benefits vary. Additional detail on the private sector data is provided in Appendix B.

FY 2010-2011 Benefit Levels

Leave Time in Hours:

Minimum Total Annual Leave Allotment, Excluding Sick Leave
 Maximum Annual Leave Allotment, Excluding Sick Leave
 Maximum Leave Roll-Over Allowed per Year (w/o Sick)
 Cash Conversion Upon Exit (yes/no)
 Annual Sick Leave Allotment
 Maximum Annual Sick Leave Carry Over

 Sick Leave Applications Upon Exit

	<u>County</u>	<u>City</u>	<u>State</u>	<u>Private</u>
Minimum Total Annual Leave Allotment, Excluding Sick Leave	184	168	212	128
Maximum Annual Leave Allotment, Excluding Sick Leave	360	328	324	272
Maximum Leave Roll-Over Allowed per Year (w/o Sick)	120	80	40	varies
Cash Conversion Upon Exit (yes/no)	yes	no	yes	varies
Annual Sick Leave Allotment	96	120	130	0
Maximum Annual Sick Leave Carry Over	unlimited	960	unlimited	varies
Sick Leave Applications Upon Exit	payout/ purchase health ins.	1/3 of sick leave payout	purchase health insurance	varies

Employer Contributions:

Health Insurance
 Short Term Disability
 Long Term Disability
 Life Insurance
 Retirement (pension, 401k, etc.)

Health Insurance	\$14,217	\$15,886	\$14,775	\$5,875
Short Term Disability	\$0	\$0	\$0	\$353
Long Term Disability	\$0	\$232	\$100	\$304
Life Insurance	\$234	\$461	\$182	\$104
Retirement (pension, 401k, etc.)	4.7%	5.5%	5.8%	4.3%

 *least generous*
 *most generous*

Appendices

Appendix A: Comparability Matrix

County Position Title	City Position Title	City Match Strength	State Position Title	State Match Strength	ERI Position Title	ERI Match Strength	MAC Position Title	MAC Match Strength
Director of Administration	Administration Director	2	Director of Administrative Services	2	Department Head	1	No Match	
Human Service Worker	Public Health Social Worker	2	Social Worker-Senior	2	Caseworker	2	No Match	
Office Support Assistant II	Office Assistant II	2	Office Associate	2	Clerical Assistant	3	Receptionist	2
Fiscal Assistant II	Accounting Assistant II	3	Financial Specialist 2	3	Financial Transactions Generalist	2	Accounting Clerk, Intermediate	3
Paralegal	Paralegal	1	Paralegal	2	Paralegal	2	Paralegal	2
Quality Assurance Tech	Claims Assistant Representative	1	Quality Assurance Program Specialist	2	Enrollment Clerk	1	No Match	
Performance Evaluator III	Auditing Specialist	3	Legislative Analyst 3	3	Auditor Internal	2	Internal Auditor	2
Coms & Hwy Safety Dispatch	Police Dispatcher	2	Police Communications Operator	2	Motor Vehicle Dispatcher	2	Production Scheduler	1
Accountant III	Accountant III	2	Accountant-Advanced	2	Accountant	2	Accountant, Senior	2
Executive Assistant	Executive Administrative Asst II	2	Executive Staff Assistant	3	Executive Assistant	2	Administrative Assistant, Senior	3
Correction Officer I (Sheriff)	Police Officer	2	Correctional Officer	3	Corrections Officer	3	No Match	
Adv. Prac. Nurse Prescriber	Nurse Practitioner-STD/HIV Prog	2	Advanced Practice Nurse-Prescriber	3	Nurse Practitioner	3	No Match	
Occupational Therapist	No Match		Occupational Therapist-Senior	3	Occupational Therapist	1	Industrial/Occupational Nurse RN	1
Carpenter	Carpenter	3	Carpenter	3	Carpenter	3	Carpenter	2
HR Coordinator	Personnel Officer	2	Human Resources Program Officer	2	Human Resources Generalist	3	HR Generalist, Intermediate	3
Engineer	Civil Engineer I/II	3	Engineering Consultant-Building Systems	2	Civil Engineer	1	Quality Engineer	1
IT Manager	Information Systems Manager	2	IS Business Automation Consultant/Admin	2	IT Systems Project Manager	3	Project Manager- IS, Senior	3
Legal Counsel	Assistant City Attorney	3	Attorney	3	Legal Counsel	2	No Match	
Firefighter Equip Oper	Heavy Equipment Operator	3	Fire/Crash Rescue Specialist 2	2	Fire Fighter	2	No Match	
Staff Psychiatrist	No Match		Psychiatrist	3	Psychiatrist	2	No Match	

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Appendix B: Private Sector Benefit Survey Detail

Benefit Area	1000-2499 Employees	2500-4999 Employees	Over 5000 Employees
Minimum Total Annual Leave Allotment, Excluding Sick Leave*	6 vacation & floating days (48 hours), 10 fixed holidays (80 hours)	7 vacation & floating days (56 hours), 9 fixed holidays (72 hours)	9 vacation & floating days (72 hours), 9 fixed holidays (72 hours)
Maximum Annual Leave Allotment, Excluding Sick Leave**	24 vacation & floating days (192 hours), 10 fixed holidays (80 hours)	23 vacation & floating days (184 hours), 9 fixed holidays (72 hours)	25 vacation & floating days (200 hours), 9 fixed holidays (72 hours)
Maximum Leave Roll-Over Allowed Per Year (w/o Sick Leave)	33.3% of employers offer no carryover; 66.7% have limited carryover, and 0% have unlimited	50.0% of employers offer no carryover; 50.0% have limited carryover, and 0% have unlimited	54.5% of employers offer no carryover; 39.4% have limited carryover, and 6.1% have unlimited
Cash Conversion Upon Exit	0% of the survey respondents	0% of the survey respondents	0% of the survey respondents
Annual Sick Leave Allotment	8 days/year (64 hours/year)	9 days/year (72 hours/year)	8 days/year (64 hours/year)
Annual Sick Leave Carry Over	68.2% of employers offer no carryover; 13.6% have limited carryover, and 18.2% have unlimited carryover. Actual carryover amounts not reported in survey.	76.9% of employers offer no carryover; 15.4% have limited carryover, and 7.7% have unlimited carryover. Actual carryover amounts not reported in survey.	69.2% of employers offer no carryover; 19.2% have limited carryover, and 11.5% have unlimited carryover. Actual carryover amounts not reported in survey.
Sick Leave Applications Upon Exit	9.1% of the survey respondents required cash-out of unused sick leave. (those that allow and what they allow was not provided in the survey responses)	0% of the survey respondents required cash-out of unused sick leave. (those that allow and what they allow was not provided in the survey responses)	0% of the survey respondents required cash-out of unused sick leave. (those that allow and what they allow was not provided in the survey responses)
Employer Contributions: (all shown are normative average)			
Health Insurance	\$6,585/year average employer contribution for medical/Rx	\$6,892/year average employer contribution for medical/Rx	\$4,598/year average employer contribution for medical/Rx
Short Term Disability	0.5% of covered annual payroll	1.2% of covered annual payroll	0.4% of covered annual payroll
Long Term Disability	0.5% of covered annual payroll	0.8% of covered annual payroll	0.3% of covered annual payroll
Life Insurance	\$0.14 per \$1000 of covered life insurance per month (\$1.68/\$1000 of covered life insurance per year)	\$0.14 per \$1000 of covered life insurance per month (\$1.68/\$1000 of covered life insurance per year)	\$0.14 per \$1000 of covered life insurance per month (\$1.68/\$1000 of covered life insurance per year)
Retirement	Defined Contribution Plan: 4.4% pre-tax employer contribution; 3.3% after-tax contribution	Defined Contribution Plan: 4.8% pre-tax employer contribution; 4.3% after-tax contribution	Defined Contribution Plan: 4.0% pre-tax employer contribution; 4.1% after-tax contribution

* Average of Employees after three months of employment

** Average of Employees after twenty years employment

Appendix C: Employee Health Costs

The analysis below was provided by the Milwaukee County Department of Audit.

Comparison of Employee Out-of-Pocket Health Care Expenses

	Milwaukee County	City of Milwaukee	State of Wisconsin
2011 Annual Premium Contribution	\$1,800	\$480	\$1,068
Deductibles	\$1,500	\$0	\$0
Office Visit Co-Pays	\$200	\$100	\$0
Prescription Drug Co-Pays	\$540	\$546	\$590
Co-Insurance Payments	\$0	\$0	\$0
Emergency Room Visit Co-Pays	\$150	\$50	\$60
Total	\$4,190	\$1,176	\$1,718
Less Employer Reimbursements (FSA Contribution)	-\$1,500	\$0	\$0
Net Out-of-Pocket Employee Health Care Expenses	\$2,690	\$1,176	\$1,718

Assumptions:

Family of four.

Office visits = 10: Four for policy holder; two for spouse; two for each child.

Rx Drug Co-Pays = As noted below:

- 2 maintenance drugs for policy holder (1 Brand name, 1 Off-Formulary) and 1 generic episodic Rx with 1 refill;
- 1 maintenance drug for spouse (Off-Formulary) and 2 generic episodic Rx
- 2 generic episodic Rx for one child and 3 episodic Rx (2 generic and 1 Off-Formulary with 1 refill) for the other child
- County = Brand Name \$50, Off-Formulary \$30, Generic \$5. Mail order = 3-month supply for 1 co-pay.
- City = Brand Name \$25, Off-Formulary \$17, Generic \$5. Mail order = 3-month supply for 2 co-pays.
- State = Brand Name \$35, Off-Formulary \$15, Generic \$5. Mail order = 3-month supply for 2 co-pays.

One outpatient service for policy holder totaling at least \$3,000 in charges.

One emergency room visit for a child totaling at least \$1,000 in charges.

Miscellaneous bloodwork, laboratory and radiology charges associated with office visits totaling at least \$500 per family member.



Highlights from the Milwaukee County Compensation Study

Milwaukee County Compensation Study

Overall Goal:

Compare the Total Compensation of Milwaukee County employees to other Milwaukee area employees including:

- City of Milwaukee
- State of Wisconsin
- Local private sector employers

> Specific Objectives:

1. Compare Total Compensation (TC)
2. Assess TC of employees across a broad sample of position types, departments and pay levels
3. Evaluate benefits levels and types for an employee hired today

Total Compensation Factors



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Total Compensation Factors

Compensation

Base Salary
Special Pay
Incentive Pay
Overtime (qualitative)

Benefits

Vacation Leave
Personal Leave
Holiday Leave
Sick Leave
Health Insurance
Contribution
ST / LT Disability Contribution
Life Insurance Contribution
Retirement Contribution

About the Sample



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County Position

> Sample Size

- 20 position titles
- 1125 individual employees
- Approximately 25% of the non-seasonal County employees

> Characteristics

- Diverse in terms of pay level (categorized as high or low)
- Large in terms of frequency in the County's workforce
- Reflective in terms of exempt versus non exempt status

> Levels of Pay

- Lower Pay: pre-tax salary of less than \$47,840 (or \$23/hour)
 - Examples: Office Support Assistant II, Fiscal Assistant II, Firefighter Equipment Operator
- Higher Pay: pre-tax salary of more than \$47,840 (or \$23/hour)
 - Examples: Staff Psychiatrist, Paralegal, Occupational Therapist

The Comparison



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Comparison With:

- > State of Wisconsin
- > City of Milwaukee
- > Local Private: ERI and MAC

Data Sources:

- > Job Descriptions
- > Position Announcements
- > Classification Specifications
- > Interviews
- > Discussion with entity Human Resource Managers and Staff

Position Comparability

- > **Fair:** Match on 4 out of 6 items below:
 - Level of education required
 - Level of experience required
 - Amount of supervision under
 - Amount of supervision over
 - Majority of duties match
 - Position suggested by entity as match
- > **Good:** Match on five of six "fair" requirements
- > **Excellent:** Match on all six "fair" requirements, plus:
 - 90% or more job duties match

Findings: Salary



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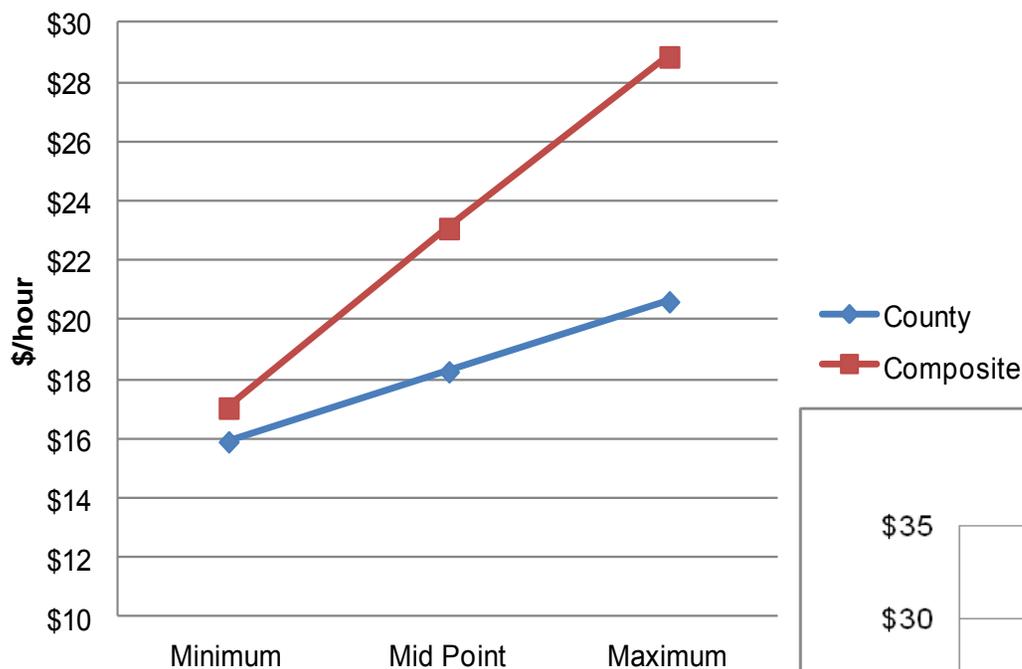
- > The pay ranges at the County and the City tend to be narrower than the pay ranges in the State and the private sector
 - Less opportunity to differentiate pay
- > When looking at the lower pay category, the County generally offers lower salary ranges than the other entities
- > When looking at the higher pay category, the County often has the most generous entry salaries (range minimums), but the salary range maximums tend to be average or slightly below
 - Long term earnings potential is less

Findings: Lower Salaries



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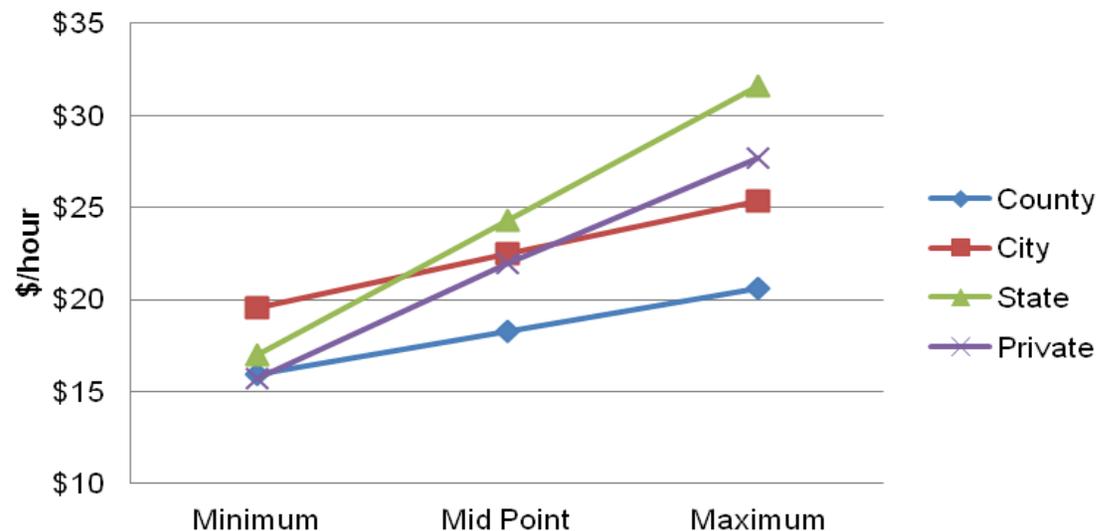
Lower Category Comparison



County pay is lower across entire pay range when comparing with composite

County pay minimum is similar to 2 others, but pay gap widens as employee moves through the pay range

Lower Category Comparison

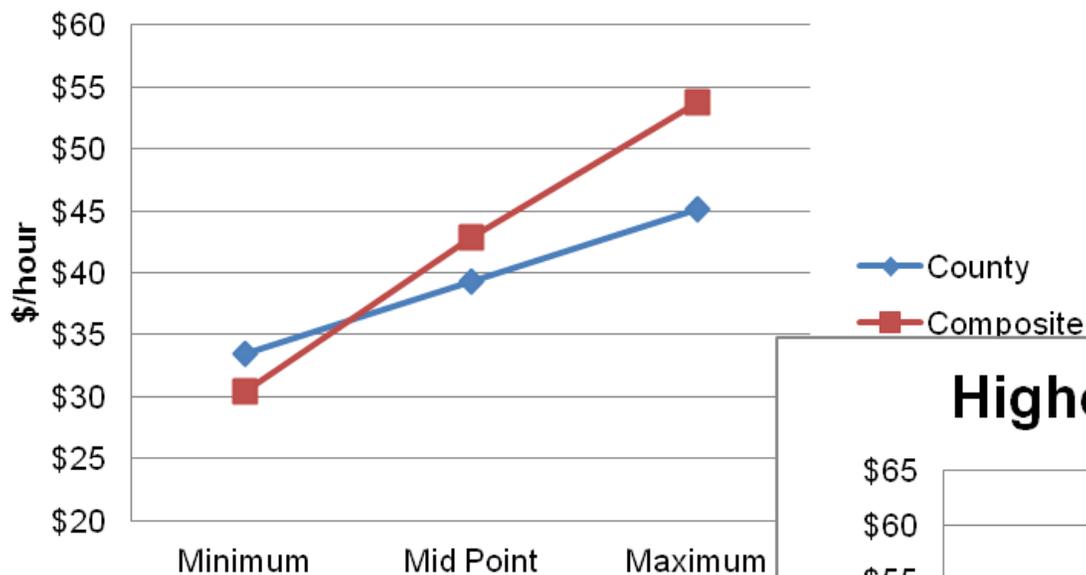


Findings: Higher Salaries



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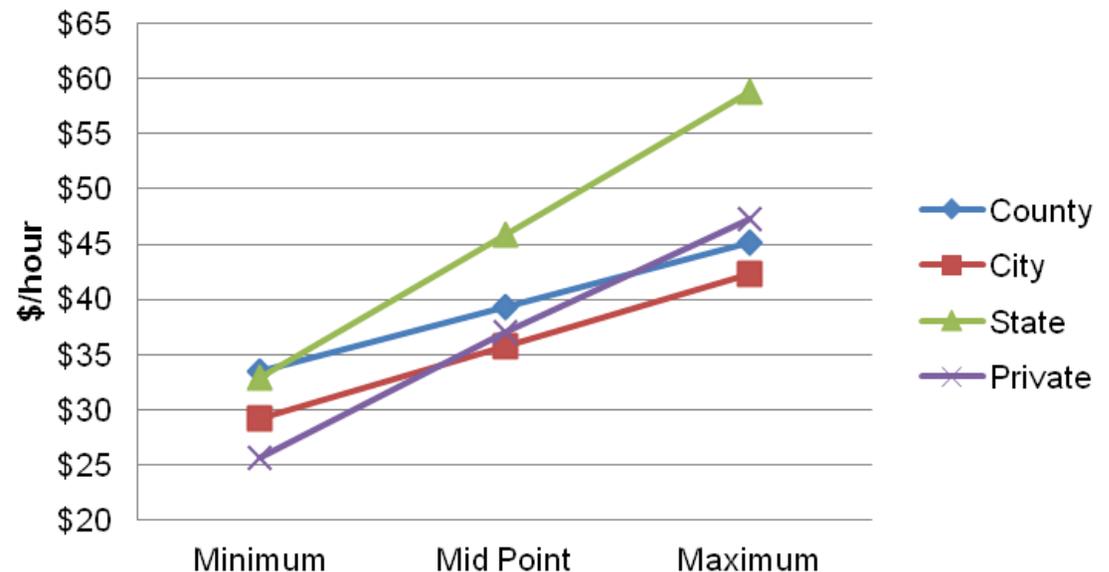
Higher Category Comparison



County range minimums (entry level) are higher than most others but level off as they move through the ranges

County minimum pay levels are very similar to State minimum pay levels

Higher Category Comparison



Benefits Assumptions



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1. Value of employee contribution used to monetize benefits value
2. Comparison of benefit plan coverage levels or types was not included
3. Benefits levels for non-union new employee as a percentage of salary

Findings: Benefits



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- > County's benefits package, in sum, is the lowest of the public sector entities, but is consistently more generous than the private sector
- > County offers the highest amount of possible leave hours per year among the comparable entities. When looking at sick leave, however, the County offers the fewest hours, when compared to the other public sector entities
- > Analysis provided by the County's Internal Audit department indicates County employees have the highest out-of-pocket costs relative to health care expense

Findings: All Benefits



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FY 2010-2011 Benefit Levels

Leave Time in Hours:

Minimum Total Annual Leave Allotment, Excluding Sick Leave

Maximum Annual Leave Allotment, Excluding Sick Leave

Maximum Leave Roll-Over Allowed per Year (w/o Sick)

Cash Conversion Upon Exit (yes/no)

Annual Sick Leave Allotment

Maximum Annual Sick Leave Carry Over

Sick Leave Applications Upon Exit

<u>County</u>	<u>City</u>	<u>State</u>	<u>Private</u>
184	168	212	128
360	328	324	272
120	80	40	varies
yes	no	yes	varies
96	120	130	0
unlimited	960	unlimited	varies
payout/ purchase health ins.	1/3 of sick leave payout	purchase health insurance	varies

 least generous
 most generous

- > County has the highest maximum annual leave allotment and allows the highest amount of roll-over leave
- > Actual annual sick leave allotment for the County is the lowest for Public Sector entities

Findings: All Benefits



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FY 2010-2011 Benefit Levels

Employer Contributions:

- Health Insurance
- Short Term Disability
- Long Term Disability
- Life Insurance
- Retirement (pension, 401k, etc.)

<u>County</u>	<u>City</u>	<u>State</u>	<u>Private</u>
\$14,217	\$15,886	\$14,775	\$5,875
\$0	\$0	\$0	\$353
\$0	\$232	\$100	\$304
\$234	\$461	\$182	\$104
4.7%	5.5%	5.8%	4.3%

least generous
 most generous

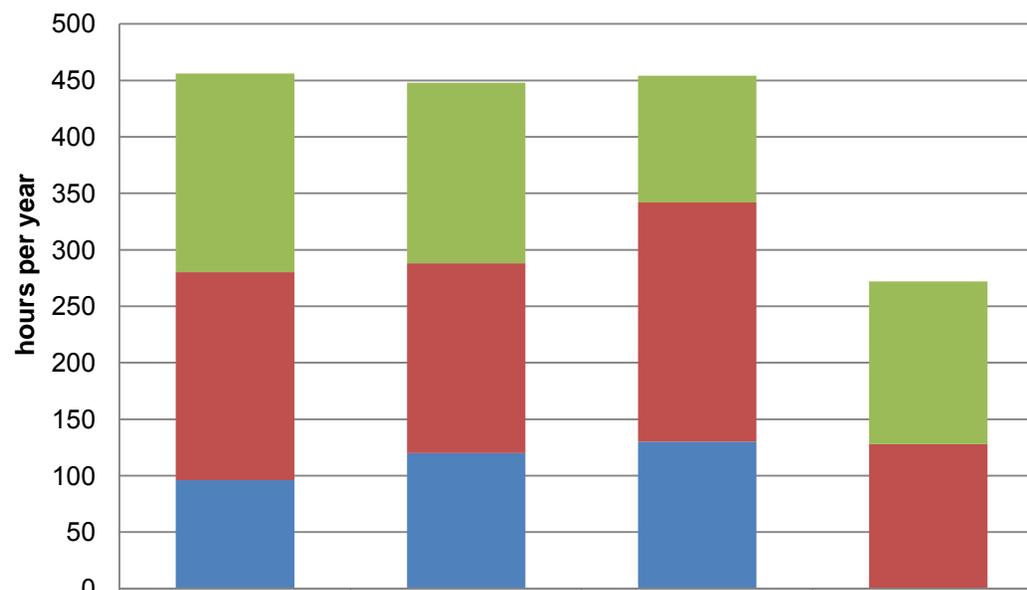
- > The County as an employer contributes the least toward health care premiums (with exception of the private sector)
- > The County's retirement contribution on behalf of employees is 2nd lowest

Findings: Leave in Terms of Hours



Candor. Insight. Results.

Comparison of Leave Hours (Actual)



	County	City	State	Private
Other (Additional)	176	160	112	144
Other (Minimum)	184	168	212	128
Sick Leave	96	120	130	0

- > Of all Public Sector entities, County has lowest allotment of sick leave (less by approximately 25 hours)
- > Minimal amounts of other leave granted is 2nd highest for County employees

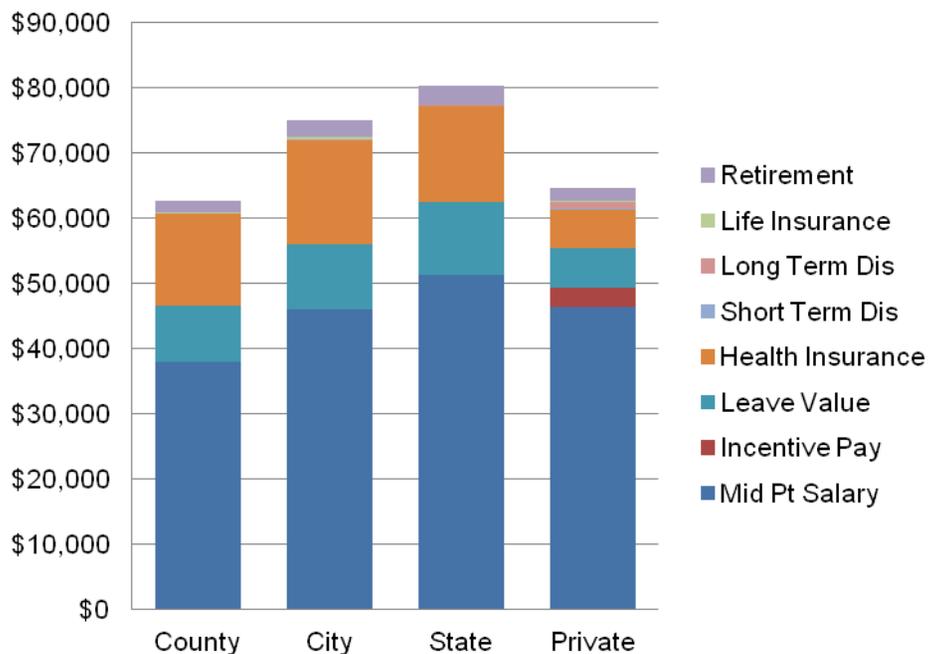
Note: Other (Additional) = additional leave (typically vacation related to seniority) up to the maximum annual allotment. Other (Minimum) = minimum leave amounts granted to all employees

Findings: Total Compensation

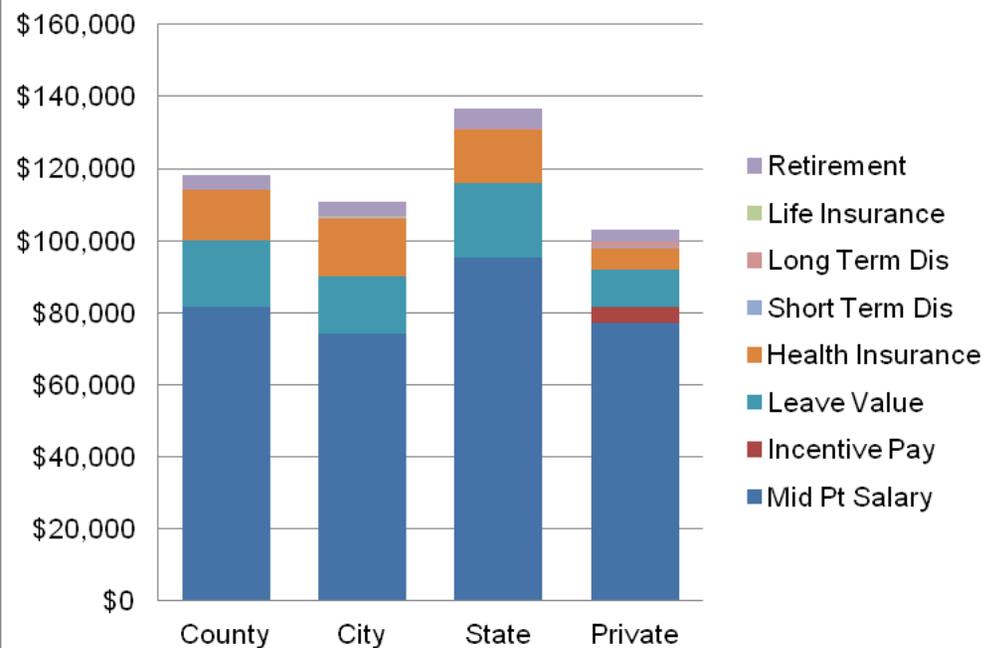


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Lower Pay Category



Higher Pay Category



> Lowest in terms of total compensation for lower paid positions

> Second highest in total compensation for higher paid positions

**-COUNTY OF MILWAUKEE-
INTEROFFICE COMMUNICATION**

DATE : January 10, 2012

TO : Supervisor Lee Holloway, Chairman, Board of Supervisors

FROM : Pamela Bryant, Interim Fiscal and Budget Administrator, Department of Administrative Services

SUBJECT : Request to Abolish 1.0 FTE Park Maintenance Worker 3 and Create 1.0 FTE Construction Technician

REQUEST

The Department of Parks, Recreation and Culture has requested the abolishment of 1.0 FTE Park Maintenance Worker 3 and the creation of 1.0 FTE Construction Technician.

BACKGROUND/ANALYSIS

The Parks Department currently has one position of Park Maintenance Worker 3. That position is located in the skilled trades division of the Parks Department and is currently vacant. The existing job description for a Park Maintenance Worker 3 does not accurately reflect the duties required of the position. The position needs to have a number of certifications that were not required of a Park Maintenance Worker 3, such as forklift certification, scaffolding erection certification, as well as having experience in marine construction. Due to the increase in the minimum skill set the new position of Construction Technician will be created at a higher pay range than the Park Maintenance Worker 3 position. The Park Maintenance Worker 3 position is in pay grade 18 with a salary range of \$39,062 - \$44,658. The new position of Construction Technician is in pay grade 21 with a salary range of \$42,936 - \$49,563.

FISCAL NOTE

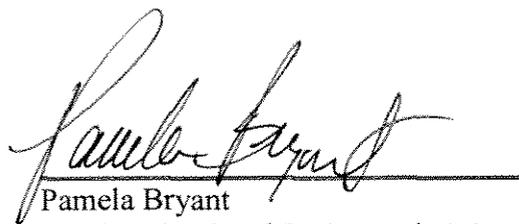
This abolish/create request will result in a net annual salary, social security and benefit cost of \$4,787¹. In 2012, assuming that the employee starts in pay period 6, the cost would amount to \$3,867. The Parks Department will absorb the increased cost within their 2012 salary budget.

RECOMMENDATION

The Department of Administrative Services, Fiscal Affairs (DAS) recommends that abolishment of 1.0 FTE Park Maintenance Worker 3 and the creation of 1.0 FTE Construction Technician be approved.

¹ This was calculated using the 2012 benefit rate. The salaries of the new positions were calculated based on the assumption that either position would be filled at step 1 of the pay grade.

Prepared by:
Sarah Jankowski



A handwritten signature in cursive script, appearing to read 'Pamela Bryant', is written over a solid horizontal line.

Pamela Bryant

Interim Fiscal and Budget Administrator, Department of Administrative Services

Pc: Chris Abele, County Executive
Kerry Mitchell, Interim Director of Human Resources
Terry Cooley, Chief of Staff, Board of Supervisors
Stephen Cady, Fiscal and Budget Analyst, County Board
James Tate, Human Resources Analyst, DAS-HR

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 1/10/12

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to Abolish 1.0 FTE Park Maintenance Worker 3 and create 1.0 FTE Construction Technician.

FISCAL EFFECT:

- | | |
|---|--|
| <input type="checkbox"/> No Direct County Fiscal Impact | <input type="checkbox"/> Increase Capital Expenditures |
| <input type="checkbox"/> Existing Staff Time Required | <input type="checkbox"/> Decrease Capital Expenditures |
| <input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues |
| <input checked="" type="checkbox"/> Absorbed Within Agency's Budget | <input type="checkbox"/> Decrease Capital Revenues |
| <input type="checkbox"/> Not Absorbed Within Agency's Budget | |
| <input type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Increase Operating Revenues | |
| <input type="checkbox"/> Decrease Operating Revenues | |

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	3,867	4,787
	Revenue	0	0
	Net Cost	3,867	4,787
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

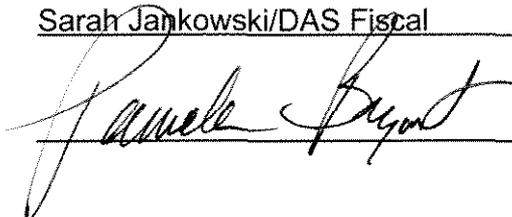
In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated.¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

- A. The Parks Department is requesting the abolishment of 1.0 FTE Park Maintenance Worker 3 and the creation of 1.0 FTE Construction Technician.
- B. The proposed action would result in an increased cost in salary, social security and benefits of approximately \$3,867 in 2012 and an annual increased cost of \$4,787.
- C. The calculation assumed that the new position would be filled at Step 1. The Parks Department is able to absorb the additional cost within their salary budget for 2012.
- D. The fiscal impact was calculated based on using step 1 for salaries for both positions and using the benefit rate included in the 2012 Budget. The cost estimated was based on an assumption that the new position would be filled by pay period 6 of 2012. The 2013 full year savings assumes the same salary and benefit rate as 2012.

Department/Prepared By Sarah Jankowski/DAS Fiscal

Authorized Signature



Did DAS-Fiscal Staff Review?



Yes



No

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

1 From the Committee on, Reporting on:

2

3

File No.

4

5 (ITEM NO.) A resolution requesting the abolishment of 1.0 Park Maintenance Worker 3
6 and the creation of 1.0 FTE Construction Technician in the Department of Parks,
7 Recreation and Culture effective February 2, 2012:

8

9

A RESOLUTION

10

11 WHEREAS, the Department of Parks, Recreation and Culture requests the
12 abolishment of 1.0 Park Maintenance Worker 3 and the creation of 1.0 FTE Construction
13 Technician; and

14

15 WHEREAS, the Park Maintenance Worker 3 position works in the Skilled Trades
16 Division of the Parks Department and needs multiple certifications, a CDL and other
17 relevant experience to be able to perform the job duties; and

18

19 WHEREAS, the Park Maintenance Worker 3 position is currently vacant; and

20

21 WHEREAS, the existing job description for the Park Maintenance Worker 3 does not
22 accurately reflect the minimum qualifications needed for this position; and

23

24 WHEREAS, the Department of Administrative Services, Fiscal Affairs recommends
25 that the following request effective February 2, 2012 be approved: abolish 1.0 FTE vacant
26 Park Maintenance Worker 3 (TC 40420, PR 18) and create 1.0 FTE Construction
27 Technician (TC TBD, PR 21); and

28

29 BE IT RESOLVED, that the following position actions are approved, for the
30 Department of Parks, Recreation and Culture effective February 2, 2012.

31

<u>Action</u>	<u>Title</u>	<u>No. of Positions</u>	<u>Pay Range</u>
32 Abolish	Park Maintenance Worker 3	1.0	18
34 Create	Construction Technician	1.0	21

34

1 From the Committee on, Reporting on:

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3

4

File No.

5

(ITEM NO.) A resolution requesting the abolishment of 1.0 Park Maintenance Worker 3 and the creation of 1.0 FTE Construction Technician in the Department of Parks, Recreation and Culture effective February 2, 2012:

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8

9

A RESOLUTION

10

11

WHEREAS, the Department of Parks, Recreation and Culture requests the abolishment of 1.0 Park Maintenance Worker 3 and the creation of 1.0 FTE Construction Technician; and

12

13

14

15

WHEREAS, the Park Maintenance Worker 3 position works in the Skilled Trades Division of the Parks Department and needs multiple certifications, a CDL and other relevant experience to be able to perform the job duties; and

16

17

18

19

WHEREAS, the Park Maintenance Worker 3 position is currently vacant; and

20

21

WHEREAS, the existing job description for the Park Maintenance Worker 3 does not accurately reflect the minimum qualifications needed for this position; and

22

23

24

WHEREAS, the Department of Administrative Services, Fiscal Affairs recommends that the following request effective February 2, 2012 be approved: abolish 1.0 FTE vacant Park Maintenance Worker 3 (TC 40420, PR 18) and create 1.0 FTE Construction Technician (TC TBD, PR 21); and

25

26

27

28

29

BE IT RESOLVED, that the following position actions are approved, for the Department of Parks, Recreation and Culture effective February 2, 2012.

30

31

32

33

34

<u>Action</u>	<u>Title</u>	<u>No. of Positions</u>	<u>Pay Range</u>
Abolish	Park Maintenance Worker 3	1.0	18
Create	Construction Technician	1.0	21

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 1/10/12

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to Abolish 1.0 FTE Park Maintenance Worker 3 and create 1.0 FTE Construction Technician.

FISCAL EFFECT:

- | | |
|--|--|
| <input type="checkbox"/> No Direct County Fiscal Impact
<input type="checkbox"/> Existing Staff Time Required
<input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below)
<input checked="" type="checkbox"/> Absorbed Within Agency's Budget
<input type="checkbox"/> Not Absorbed Within Agency's Budget

<input type="checkbox"/> Decrease Operating Expenditures

<input type="checkbox"/> Increase Operating Revenues

<input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures

<input type="checkbox"/> Decrease Capital Expenditures

<input type="checkbox"/> Increase Capital Revenues

<input type="checkbox"/> Decrease Capital Revenues

<input type="checkbox"/> Use of contingent funds |
|--|--|

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	3,867	4,787
	Revenue	0	0
	Net Cost	3,867	4,787
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated.¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.
- A. The Parks Department is requesting the abolishment of 1.0 FTE Park Maintenance Worker 3 and the creation of 1.0 FTE Construction Technician.
- B. The proposed action would result in an increased cost in salary, social security and benefits of approximately \$3,867 in 2012 and an annual increased cost of \$4,787.
- C. The calculation assumed that the new position would be filled at Step 1. The Parks Department is able to absorb the additional cost within their salary budget for 2012.
- D. The fiscal impact was calculated based on using step 1 for salaries for both positions and using the benefit rate included in the 2012 Budget. The cost estimated was based on an assumption that the new position would be filled by pay period 6 of 2012. The 2013 full year savings assumes the same salary and benefit rate as 2012.

Department/Prepared By Sarah Jankowski/DAS Fiscal

Authorized Signature _____

Did DAS-Fiscal Staff Review? Yes No

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

COUNTY OF MILWAUKEE
Department of Human Resources
INTER-OFFICE COMMUNICATION

DATE : January 9, 2012
To : Committee on Personnel
FROM : Kerry J. Mitchell, Interim Director of Human Resources
SUBJECT : **Creation Recommended by Finance Committee**



A review of the duties to be assigned to the new position requested by the Department of Parks, Recreation & Culture has resulted in the following recommendation:

Org. Unit	Title Code	No. of Positions	Recommended Title	Pay Range	Min/Max of Pay Range
9000	TBD	1	Construction Technician Parks	21	\$42,936 - \$49,563

CHRIS ABELE, MILWAUKEE COUNTY EXECUTIVE
SUE BLACK, DIRECTOR OF PARKS, RECREATION AND CULTURE

Date: January 3, 2012

To: Chairman Lee Holloway, Milwaukee County Board of Supervisors

From: Sue Black, Director, Department of Parks, Recreation and Culture

Subject: Request to Abolish 1.0 FTE Park Maintenance Worker III (Title Code 40420) (18) and Create 1.0 FTE Construction Technician - Parks (Title Code _____) (21).

POLICY

The Department of Parks, Recreation and Culture (DPRC) respectfully requests the abolishment of one (1) Park Maintenance Worker III and the creation of one (1) Construction Technician - Parks to more accurately reflect the skills, knowledge and abilities of the position.

BACKGROUND

DPRC currently has one (1) Park Maintenance Worker III position which functions within the Skilled Trades Division. The position description of a Park Maintenance Worker III does not properly reflect the actual duties, knowledge, skills, and abilities necessary to perform the essential functions of this position (see position description "Attachment A"). This position has taken on considerably more duties and responsibilities, requiring a greater depth of knowledge of park construction and heavy equipment operation. The newly created position, Construction Technician - Parks, will require greater work experience, the ability to use more equipment, e.g. Vac-All or Camel operation, and be responsible for preventative maintenance of catch basins, laterals, and marine structures (see position description "Attachment B").

The Park Maintenance Worker III position is currently vacant and recently went through the recruitment process. The candidates that met the minimum qualifications under the existing position description of Park Maintenance Worker III did not have the skills necessary to fulfill the duties and responsibilities now associated with the position. Specifically, there was a lack of the necessary level of construction experience, catch basin maintenance and repair, heavy equipment experience, including Vac-All and Camel operation, and, finally, marine/launch ramp repair and maintenance.

Accordingly, the following minimum qualifications are necessary to perform the essential duties of the position:

- Valid Wisconsin Commercial Driver's License (CDL) with Tanker Endorsement within six (6) months.

- CDL snow removal experience.
- One (1) year of experience in the operation of a Vac-All or Camel.
- Two (2) years of construction experience.
- One year of marine construction experience.
- Confined Space Certification.
- Forklift Certification.
- Certification in scaffold erection.
- One year of sand blasting experience.

RECOMMENDATION

The Parks Director respectfully requests the abolishment of 1.0 FTE Park Maintenance Worker III position and the creation of 1.0 FTE Construction Technician – Parks position to more accurately reflect the skills, knowledge and abilities of the position.

Prepared by: Lori Brown, Human Resources Coordinator, DPRC

Recommended by:

Approved by:

Laura Schloesser, Chief of Administration
and External Affairs

Sue Black, Parks Director

cc: County Executive Chris Abele
Amber Moreen, Chief of Staff, County Executive's Office
Terrence Cooley, Chief of Staff, County Board
Supv. Joe Sanfelipp, Chair, Personnel Committee
Supv. Mark Borkowski, Vice-Chair, Personnel Committee
Supv. Johnny Thomas, Chair, Finance and Audit Committee
Supv. Lynne De Bruin, Vice-Chair, Finance and Audit Committee
Sarah Jankowski, Fiscal Mgt. Analyst, Admin & Fiscal Affairs/DAS
Jodi Mapp, Personnel Committee Clerk
Carol Mueller, Finance and Audit Committee Clerk
Steve Cady, Fiscal and Budget Analyst, County Board
Rick Ceschin, Senior Research Analyst, County Board

**COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION**

Date: January 9, 2012

To: Supervisor Lee Holloway, Chairman, County Board of Supervisors

From: Pamela Bryant, Interim Fiscal and Budget Administrator, DAS – Fiscal

Subject: Request to abolish .50 FTE BH Medical Program Director- CATC (Title Code 00050856, Pay Range 45PM) and create 1.0 FTE BH Clinical Program Director Psychology (Title Code 00057093, Pay Range 34MP) within the Acute Inpatient Services at the Behavioral Health Division

REQUEST

The Department of Health and Human Services is requesting to abolish .50 FTE BH Medical Program Director- CATC (Title Code 00050856, Pay Range 45PM) and create 1.0 FTE BH Clinical Program Director Psychology (Title Code 00057093, Pay Range 34MP) within the Acute Inpatient Service at the Behavioral Health Division.

BACKGROUND/ANALYSIS

BHD provides hospital inpatient services in five licensed psychiatric hospital units with four specialized programs for adults and one specialized unit for children and adolescents. The division is currently working on the reconfiguration of the Acute Inpatient units. As part of the reconfiguration, medical staffing for each of these units was planned based on the staffing level in the Fall of 2011. However, the staffing level for the adult inpatient units has recently changed due to the unanticipated resignation of a Staff Psychiatrist in December 2011.

Currently, the adult units have five filled Clinical Program Director Psychology positions, of which one is a float position and six Staff Psychiatrist positions of which four are filled. Of the four filled Staff Psychiatrist positions, one is .50 FTE and is shared between the Adult and Children's units, resulting in a total of 3.5 FTE that are filled.

BHD currently uses two models to staff the Inpatient Services Units: the Medical Treatment Model and the Psychology Treatment Model. The Medical treatment model requires that the unit is staffed with two Psychiatrists. This model is currently used in only one Adult treatment

unit. The other three units are staffed using the Psychology Treatment Model, which requires that each unit is staffed with two Psychologists and one Psychiatrist. However, with the recent resignation of a Psychiatrist and the length of time it takes to fill a Psychiatrist position, an average of 8-9 months, the department had to re-evaluate how to best staff each unit. As a result, the department is requesting to create 1.0 FTE BH Clinical Program Director Psychology, which is offset by the abolishment of .50 FTE BH Medical Program Director- CATC that is currently vacant.

The new BH Clinical Program Director Psychology would primarily be responsible for acutely ill inpatients at BHD; conducting admission and court evaluations; diagnostic assessments and treatment planning; directing therapeutic care; preparing discharge summaries and non-medical orders; functioning as treatment team director; providing clinical consultation to multi-disciplinary team; coordinating care with other treatment providers; providing individual and group psychotherapy; assisting in program development; and participating in related teaching and training activities. Because of the current staffing levels, the Psychology Treatment Model is the best model to appropriately staff these units, therefore this position is required. Since the resignation of the Psychiatrist, these duties are currently being covered by a Clinical Program Director Psychology (Hourly) position.

The .50 FTE BH Medical Program Director-CATC is currently vacant and is no longer needed. This position was used in the Child Inpatient Services Unit. As mentioned above, the department has a Staff Psychiatrist that is assigned to both the Adult and Children's Inpatient units.

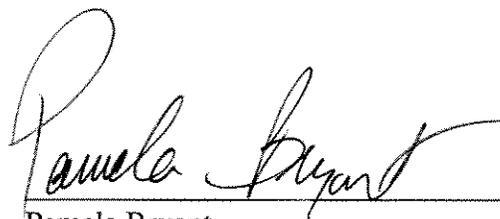
RECOMMENDATION

To ensure proper staffing levels and to offset the psychiatry vacancy using the most immediate means available in the Adult Inpatient Services units, the Department of Administrative Services, Fiscal Affairs recommends that the request to abolish 1.0 FTE vacant BH Medical Program Director- CATC and to create 1.0 FTE BH Clinical Program Director Psychology, effective February 2, 2012, be approved.

FISCAL NOTE

Approval of the request to abolish 1.0 FTE vacant BH Medical Program Director- CATC and to create 1.0 FTE BH- Clinical Program Director Psychology, effective February 2, 2012, will result in an increase in expenditures of \$ 17,199 for 2012 and \$20,326 for subsequent years.

Prepared by:
Antionette Thomas-Bailey
278-4250



v Pamela Bryant
Interim Fiscal and Budget Administrator

pc: Chris Abele, County Executive
Kerry Mitchell, Interim-Director of Human Resources
George Aldrich, Chief of Staff, County Executive's Office
Terrence Cooley, Chief of Staff, County Board
Jennifer Collins, County Board Fiscal and Budget Analyst
Hector Colon, Director, Department of Health and Human Services

1 From the Committee on, Reporting on:

2
3 File No.
4

5 (ITEM NO.) A resolution requesting to abolish .50 FTE vacant BH Medical Program
6 Director- CATC (Title Code 00050856, Pay Range 45PM) and to create 1.0 FTE BH
7 Clinical Program Director Psychology (Title Code 00057093, Pay Range 34MP) within
8 the Acute Inpatient Services at the Behavioral Health Division (BHD), effective
9 February 2, 2012:

10
11 **A RESOLUTION**
12

13 WHEREAS, BHD provides hospital inpatient services in five licensed psychiatric
14 hospital units with four specialized programs for adults and one specialized unit for
15 children and adolescents and is currently working on the reconfiguration of the Acute
16 Inpatient Units; and
17

18 WHEREAS, As part of the reconfiguration, medical staffing for each of these
19 units was planned based on the staffing level in the Fall of 2011 and the department
20 received an unanticipated resignation of a Staff Psychiatrist in the Adult Inpatient units
21 in December 2011 resulting in the need of the department to re-evaluate how to best
22 staff each unit; and
23

24 WHEREAS, BHD has determined that the most effective way to staff the Adult
25 treatment units at this time would be to use the Psychology Treatment Model, which
26 requires two Psychologists and one Psychiatrist; and
27

28 WHEREAS, the Department of Health and Human Services requests to abolish
29 .50 FTE vacant BH Medical Program Director- CATC (Title Code 00050856, Pay Range
30 45PM) and to create 1.0 FTE BH Clinical Program Director Psychology (Title Code
31 00057093, Pay Range 34MP) within the Acute Inpatient Services at the Behavioral
32 Health Division (BHD); and
33

34 WHEREAS, the primary responsibility of the BH Clinical Program Director
35 Psychology position is to be responsible for acutely ill inpatients at BHD; conduct
36 admission and court evaluations; diagnostic assessments and treatment planning; direct
37 therapeutic care; prepare discharge summaries and non-medical orders; function as
38 treatment team director; provide clinical consultation to multi-disciplinary team;
39 coordinate care with other treatment providers; provide individual and group
40 psychotherapy; assist in program development; and participate in related teaching and
41 training activities.; and
42

43 WHEREAS, the requested position actions are necessary to ensure proper
44 staffing levels and to offset the psychiatry vacancy using the most immediate means
45 available in the Adult Inpatient Services units; and
46

47 WHEREAS, the Department of Administrative Services, Fiscal Affairs
48 recommends that the following request effective February 2, 2012, be approved: abolish
49 .50 FTE vacant BH Medical Program Director- CATC (Title Code 00050856, Pay Range
50 45PM) and create 1.0 FTE BH Clinical Program Director Psychology (Title Code
51 00057093, Pay Range 34MP); and

52

53 BE IT RESOLVED, that the following position actions are approved, for the
54 Department of Health and Human Services effective February 2, 2012

55

<u>Action</u>	<u>Title</u>	<u>No. of Positions</u>	<u>Pay Range</u>
56 Abolish	BH Medical Program Director-CATC	.50	45PM
57 Create	BH Clinical Program Director- Psychology	1	34MP

58

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 1/9/12

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to abolish .50 FTE BH Medical Program Director- CATC (Title Code 00050856, Pay Range 45PM) and create 1.0 FTE BH Clinical Program Director Psychology (Title Code 00057093, Pay Range 34MP) within the Acute Inpatient Services at the Behavioral Health Division

FISCAL EFFECT:

- | | |
|--|--|
| <input type="checkbox"/> No Direct County Fiscal Impact
<input type="checkbox"/> Existing Staff Time Required
<input checked="" type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below)
<input checked="" type="checkbox"/> Absorbed Within Agency's Budget
<input type="checkbox"/> Not Absorbed Within Agency's Budget
<input type="checkbox"/> Decrease Operating Expenditures
<input type="checkbox"/> Increase Operating Revenues
<input type="checkbox"/> Decrease Operating Revenues | <input type="checkbox"/> Increase Capital Expenditures
<input type="checkbox"/> Decrease Capital Expenditures
<input type="checkbox"/> Increase Capital Revenues
<input type="checkbox"/> Decrease Capital Revenues
<input type="checkbox"/> Use of contingent funds |
|--|--|

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	\$17,199	\$20,326
	Revenue	0	0
	Net Cost	17,199	20,326
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. ¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

A. Approval of the request would abolish .50 FTE BH Medical Program Director- CATC and create 1.0 FTE BH Clinical Program Director Psychology within the Acute Inpatient Services at the Behavioral Health Division.

B. The estimated fiscal effect for 2012 related to the creation of 1.0 FTE Clinical Program Director Psychology including salary and active fringe benefits is \$118,294, which is partially offset by the cost to abolish a .50 FTE vacant BH Medical Program Director-CATC including salary and active fringe benefits of \$101,095, resulting in an increase in expenditures of \$17,199, which will be absorbed within the agency's salary budget. The fiscal effect for 2012 is an increase of \$20,326.

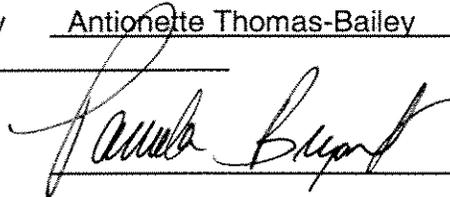
C. In 2012, the budgetary impact is an increase in expenditures of \$17,199, and will be absorbed within the agency's budget. In 2012, the fiscal effect is an increase of \$20,326.

D. The 2012 cost mentioned above will be achieved assuming a start date of February 13, 2012 through December 31, 2012 at an hourly rate of \$48.38. In addition, the fringe amounts used to calculate the position costs (\$15,441- Active Health, 15.92% Active Pension, and 7.65% Social Security) reflect the active fringe rates included in the 2012 Adopted Budget.

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

Department/Prepared By Antionette Thomas-Bailey

Authorized Signature



A handwritten signature in cursive script, appearing to read "Paula Bryant", is written over a horizontal line.

Did DAS-Fiscal Staff Review? Yes No

COUNTY OF MILWAUKEE
Division of Human Resources
INTER-OFFICE COMMUNICATION

DATE : January 9, 2012
TO : Committee on Personnel
FROM : Kerry J. Mitchell, Interim Director of Human Resources
SUBJECT : **Creation Recommended by Finance Committee**



A review of the duties to be assigned to the new position requested by the Department of Health and Human Services has resulted in the following recommendation:

Org. Unit	Title Code	No. of Positions	Recommended Title	Pay Range	Min/Max of Pay Range
8000	57093	1	BH Clinical Program Director- Psychology	34MP	\$100,640 - \$130,830

COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

DATE: January 3, 2011

TO: Supervisor Lee Holloway, County Board Chairman

FROM: Héctor Colón, Director, Department of Health and Human Services
Prepared by: Paula Lucey, Administrator, Behavioral Health Division

SUBJECT: From the Director, Department of Health and Human Services, Requesting Authorization to Unfund 0.5 FTE BH Medical Program Director-CATC and Create 1.0 FTE BH Clinical Program Director Psychology within the Acute Inpatient Service at the Behavioral Health Division

Issue

The Director, Department of Health and Human Services (DHHS), is requesting authorization to make personnel changes related to Acute Inpatient Medical Staffing at the Behavioral Health Division (BHD), by unfunding 0.5 FTE BH Medical Program Director-CATC to create 1.0 FTE BH Clinical Program Director Psychology. This change in positions will not result in any layoffs.

Background

BHD is currently undertaking Acute Inpatient unit reconfigurations, including the opening of the new Women's Treatment and Intensive Treatment Units and other treatment modifications. Inpatient medical staffing for the reconfigured units was carefully planned out based on present staffing (as of Fall 2011) and the special needs of each patient unit. An unexpected inpatient Staff Psychiatrist resignation in December 2011, with an additional 2.5 FTEs of Staff Psychiatrist already vacant, now requires BHD to re-evaluate how to best staff each unit.

For many years, BHD has utilized a Psychology Attending Treatment Model where 2.0 FTEs of BH Clinical Program Director Psychology function as the attending staff members on a unit, teamed with 1.0 FTE Staff Psychiatrist for consultation and medication management. In the best interest of patient care, BHD has determined that the addition of 1.0 FTE BH Clinical Program Director Psychology would help offset the immediate psychiatrist shortage on the acute service.

To help pay for the cost of the new position, BHD is requesting to unfund 0.5 FTE BH Medical Program Director-CATC. There are no present plans to fill the vacant 0.5 FTE BH

Medical Program Director-CATC position, due to the recent addition of a child-trained Staff Psychiatrist assigned to both the Adult and Child Acute Inpatient Services. Recruitment efforts to fill Staff Psychiatrist vacancies are ongoing, and BHD continues to work with the Department of Administrative Services – Division of Human Resources on the recently approved recruitment/retention measures.

Recommendation

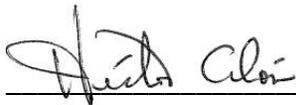
To alleviate and offset the inpatient psychiatry vacancy rate using the most immediate means available, BHD recommends the County Board authorize the Director, Department of Health and Human Services, or his designee, to unfund a vacant half-time position and create one new full-time position, as detailed below.

Position	Action	Pay Range	2012 Fiscal Impact*	Annual Fiscal Impact*
0.5 FTE BH Medical Program Director-CATC (Org. 6383/TC 50856)	Unfund	45PM	(\$101,095)	(\$119,476)
1.0 FTE BH Clinical Program Director Psychology (Org. 6373/TC 57093)	Create	34MP	\$118,294	\$139,802
TOTAL			\$17,199	\$20,326

*Note: The fiscal impact is based on a salary of step 1 in the respective pay range, but actual annual costs would depend on the step in the pay range at which a candidate is appointed.

Fiscal Impact

The recommended position actions contained in this report would increase BHD expenditures by a total of \$17,199 in 2012, and by \$20,326 in the first full year of implementation. BHD will absorb the increased cost within its existing budget for salaries. A fiscal note form is attached.



Héctor Colón, Director
Department of Health and Human Services

- cc: County Executive Chris Abele
- Terrence Cooley, County Board
- Patrick Farley, Director, DAS
- Pam Bryant, Interim Fiscal & Budget Administrator, DAS

CJ Pahl, Assistant Fiscal & Budget Administrator, DAS
Antionette Thomas-Bailey, Fiscal & Management Analyst, DAS
Rick Ceschin, Analyst, County Board Staff
Jennifer Collins, Analyst, County Board Staff
Jodi Mapp, Committee Clerk, County Board Staff

-COUNTY OF MILWAUKEE-
INTEROFFICE COMMUNICATION

21

DATE : January 9, 2012

TO : Supervisor Lee Holloway, Chairman, Board of Supervisors
Supervisor Johnny L. Thomas, Chairman, Finance & Audit Committee
Supervisor Joe Sanfelippo, Chairman, Personnel Committee

FROM : Pamela Bryant, Interim Fiscal & Budget Administrator

SUBJECT : Request to Abolish 1.0 FTE Human Service Worker (Title Code 00056300, pay range 16C) and create 1.0 FTE Human Service Worker Bilingual Spanish position (Title Code 00056310, pay range 16C).

REQUEST

The Department of Health and Human Services (DHHS) is requesting to Abolish 1.0 FTE Human Service Worker (Title Code 00056300, pay range 16C) and create 1.0 FTE Human Service Worker Bilingual Spanish position (Title Code 00056310, pay range 16C) to be assigned to the Interim Disability Assistance Program (IDAP) and the General Assistance (GA) Burial programs, effective February 2, 2012.

BACKGROUND/ANALYSIS

In January 2010, the State of Wisconsin assumed control of the Income Maintenance and Child Care programs. Since the takeover, the State had agreed to provide staff for the Interim Disability Assistance Program (IDAP) and the General Assistance (GA) Burial programs.

In July 2011, the State Budget converted all IM and Child Care positions that were previously county employees supervised by the State, to State employees. As part of the conversion, the positions allocated to IDAP and the GA Burial programs were included. The 2012 Adopted Budget including funding for 1.0 FTE Human Service Worker in anticipation of this change. These programs were previously located in the Economic Support Division but have been transferred to the Disabilities Services Division (DSD) of DHHS.

While ensuring that the department has the necessary staff to continue to provide eligibility services for these two programs, the department also considered the population that is served at the Coggs Center. To better meet the needs of the significant number of Spanish-speaking clients that receive services at Coggs, the department is requesting to abolish 1.0 FTE Human Service Worker and to create 1.0 FTE Human Service Worker BI/Sp.

This position would be allocated to the GA Burial and IDAP programs and would primarily be responsible for taking applications and gathering financial, non-financial, and medical information (IDAP); determining eligibility for these programs; conducting follow-up reviews; serving as the primary contact for both programs; entering case information into the SCRIPTS system for IDAP and McClears for the Burial program; and

submitting completed applications materials to DHHS fiscal staff for payment processing and fiscal monitoring.

These functions were previously covered by the two staff provided by the State, an Economic Support Specialist and a Child Care Program Specialist, of which one was a Spanish bilingual.

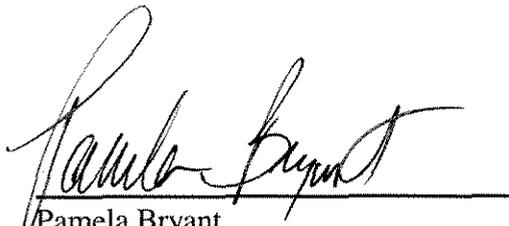
RECOMMENDATION

To continue to provide the necessary services for the IDAP and GA Burial programs and to meet the needs of the Spanish speaking population, the Department of Administrative Services, Fiscal Affairs recommends that the request to abolish 1.0 FTE Human Service Worker and create 1.0 FTE Human Service Worker Bilingual Spanish position, effective February 2, 2012, be approved.

FISCAL NOTE

Approval of the request to abolish 1.0 FTE Human Service Worker and create 1.0 FTE Human Service Worker Bilingual Spanish position, effective February 2, 2012, will result in no fiscal impact to the County as the pay range will stay the same.

Prepared by:
Antionette Thomas-Bailey
278-4250



Pamela Bryant
Interim Fiscal and Budget Administrator

- pc: Chris Abele, County Executive
- Kerry Mitchell, Interim-Director of Human Resources
- George Aldrich, Chief of Staff, County Executive's Office
- Terrence Cooley, Chief of Staff, County Board
- Jennifer Collins, County Board Fiscal and Budget Analyst
- Hector Colon, Director, Department of Health and Human Services

1 From the Committee on, Reporting on:
2
3

File No.

4
5 (ITEM NO.) A resolution requesting to abolish 1.0 FTE Human Service Worker (Title
6 Code 00056300, Pay Range 16C) and create 1.0 FTE Human Service Worker Bilingual
7 Spanish position (Title Code 00056310, Pay Range 16C) effective February 2, 2012:
8

9 **A RESOLUTION**

10
11 WHEREAS, State of Wisconsin assumed control of the Income Maintenance and
12 Child Care programs in January 2010 and agreed to provide staff for the Interim
13 Disability Assistance Program (IDAP) and the General Assistance (GA) Burial Program;
14 and
15

16 WHEREAS in July 2011, the State Budget converted all IM and Child Care
17 positions that were previously county employees supervised by the State, to State
18 employees, effective December 31, 2011; and
19

20 WHEREAS, the Department of Health and Human Services requests to abolish
21 1.0 FTE Human Service Worker (Title Code 00056300, Pay Range 16C) and create 1.0
22 FTE Human Service Worker Bilingual Spanish position (Title Code 00056310, Pay
23 Range 16C), to report to the Disabilities Services Division where the IDAP and GA
24 Burial programs are now located; and
25

26 WHEREAS, the primary responsibility of the Human Service Worker Bilingual
27 Spanish position would be to take applications and gather financial, non-financial, and
28 medical information (IDAP); determine eligibility for these programs; conduct follow-up
29 reviews; serve as the primary contact for both programs; enter case information into the
30 SCRIPTS system for IDAP and McClears for the Burial program; and submit completed
31 application materials to DHHS fiscal staff for payment processing and fiscal monitoring.;
32 and
33

34 WHEREAS, the requested position actions are necessary to ensure that the
35 IDAP and GA Burial programs have the necessary staff to continue to provide eligibility
36 services and to meet the needs of the Spanish speaking population; and
37

38 WHEREAS, the Department of Administrative Services, Fiscal Affairs
39 recommends that the following request effective February 2, 2012, be approved: abolish
40 1.0 FTE Human Service Worker (Title Code 00056300, Pay Range 16C) and create 1.0
41 FTE Human Service Worker Bilingual Spanish position (Title Code 00056310, Pay
42 Range 16C); and
43

44 BE IT RESOLVED, that the following position actions are approved, for the
45 Department of Health and Human Services effective February 2, 2012
46

	<u>Action</u>	<u>Title</u>	<u>No. of Positions</u>	<u>Pay Range</u>
47				
48	Abolish	Human Service Worker	1	16C
49	Create	Human Service Worker BI/Sp	1	16C

MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: 1/9/12

Original Fiscal Note

Substitute Fiscal Note

SUBJECT: Request to abolish 1.0 FTE Human Service Worker (Title Code 00056300, Pay Range 16C) and create 1.0 FTE Human Service Worker Bilingual Spanish (Title Code 00056310, Pay Range 16C)

FISCAL EFFECT:

- | | |
|--|--|
| <input checked="" type="checkbox"/> No Direct County Fiscal Impact | <input type="checkbox"/> Increase Capital Expenditures |
| <input type="checkbox"/> Existing Staff Time Required | <input type="checkbox"/> Decrease Capital Expenditures |
| <input type="checkbox"/> Increase Operating Expenditures
(If checked, check one of two boxes below) | <input type="checkbox"/> Increase Capital Revenues |
| <input type="checkbox"/> Absorbed Within Agency's Budget | <input type="checkbox"/> Decrease Capital Revenues |
| <input type="checkbox"/> Not Absorbed Within Agency's Budget | |
| <input type="checkbox"/> Decrease Operating Expenditures | <input type="checkbox"/> Use of contingent funds |
| <input type="checkbox"/> Increase Operating Revenues | |
| <input type="checkbox"/> Decrease Operating Revenues | |

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	0	0
	Revenue	0	0
	Net Cost	0	0
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. ¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

A. Approval of the request would abolish 1.0 FTE Human Service Worker and create 1.0 FTE Human Service Worker Bilingual Spanish position to work on the Interim Disability Assistance Program (IDAP) and the General Assistance (GA) Burial program.

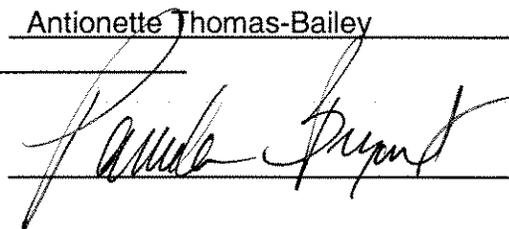
B. There are no additional costs anticipated with this request. The new position would be budgeted at the same pay range and step as the existing HSW position that is requested to be abolished.

C. There is no budgetary impact associated with this request since both of the positions cost the same amount. The net effect of this action would be zero.

D. There are no assumptions.

Department/Prepared By Antionette Thomas-Bailey

Authorized Signature

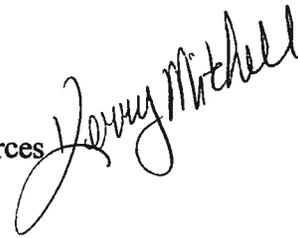


Did DAS-Fiscal Staff Review? Yes No

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

COUNTY OF MILWAUKEE
Department of Human Resources
INTER-OFFICE COMMUNICATION

DATE : January 9, 2012
TO : Committee on Personnel
FROM : Kerry J. Mitchell, Interim Director of Human Resources
SUBJECT : **Creation Recommended by Finance Committee**



A review of the duties to be assigned to the new position requested by the Department of Health and Human Services has resulted in the following recommendation:

Org. Unit	Title Code	No. of Positions	Recommended Title	Pay Range	Min/Max of Pay Range
8000	55980	1	Human Service Worker Bilingual-Spanish	16C	\$33,295 – 53,335

COUNTY OF MILWAUKEE
INTER-OFFICE COMMUNICATION

DATE: January 3, 2011

TO: Supervisor Lee Holloway, Chairman, Milwaukee County Board of Supervisors

FROM: Héctor Colón, Director, Department of Health & Human Services

SUBJECT: **Report from the Director, Department of Health and Human Services, Requesting the Creation of One Human Services Worker – Bilingual Spanish and the Abolishment of One Human Services Worker in DSD**

REQUEST

The Director of the Milwaukee County Department of Health and Human Services (DHHS) requests the creation of one Human Services Worker (HSW) – Bilingual Spanish position and the abolishment of one HSW – monolingual position to be assigned to the Interim Disability Assistance Program (IDAP) and General Assistance (GA) Burials Program.

BACKGROUND/ANALYSIS

As of January 1, 2010, the State of Wisconsin assumed control over the Income Maintenance and Child Care programs. Under this arrangement, the 344.5 county positions that supported Income Maintenance (IM) and Child Care remained county employees, retaining the same benefits, but were supervised by the State.

Since the 2010 takeover, the State agreed to allocate staff resources to the IDAP and the GA Burials programs and the county paid for a portion of the associated staffing costs as part of its contract with the State Department of Health Services (DHS).

In July 2011, the State Budget converted the county IM staff to State employees effective December 31, 2011. In addition, the State Legislature converted the Child Care positions as of October 1, 2011 as part of a passive review process. The two positions that currently provide eligibility support to the IDAP and GA Burials programs are among the positions being converted.

In anticipation of the conversion of these positions to State employment, the 2012 Budget includes the creation of one HSW monolingual position. In addition, the IDAP and GA Burials programs, formerly operated by the Economic Support Division, were

organizationally relocated to the Disabilities Services Division (DSD). The new HSW position will now report to DSD.

Subsequent to the adoption of the 2012 Budget, the department realized the need for additional bilingual services for these programs therefore DHHS is now requesting to abolish the monolingual HSW and create a bilingual Spanish HSW. Overall, the department has 12 budgeted bilingual positions with nine currently filled as of the end of November and of those nine, only three are stationed at the Coggs Center.

There are numerous Spanish-speaking clients that visit the Coggs Center not only for the State-operated IM and Child Care programs but also for programs managed by DSD. The State has its own dedicated bilingual staff that was once employed by Milwaukee County to handle translation needs for IM and Child Care. The remaining county-operated programs, including IDAP and GA Burials, will continue to require Spanish-speaking staff.

RECOMMENDATION

It is recommended that the HSW Bilingual Spanish position be created to support the IDAP and GA Burials Programs now operated by DSD to ensure individuals have access to public benefits and services for which they are eligible in Milwaukee County.

FISCAL EFFECT

The 2012 net estimated fiscal effect of the abolishment of one Human Services Worker monolingual position and the creation of one Human Services Worker Bilingual Spanish position is \$0. A fiscal note is attached.



Héctor Colón, Director
Department of Health & Human Services

Cc: County Executive Chris Abele
Terrence Cooley, County Board
Patrick Farley, Director, DAS
Pam Bryant, Interim Fiscal & Budget Administrator, DAS
CJ Pahl, Assistant Fiscal & Budget Administrator, DAS
Antionette Thomas-Bailey, Fiscal & Management Analyst, DAS
Rick Ceschin, Analyst, County Board Staff
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