

1 **WASHINGTON COUNTY, WISCONSIN**

2 Date of enactment: 2/13/18

3 Date of publication: \_\_\_\_\_

4 **VOTE**

5 **2018 RESOLUTION 75**

6 **Advisory Resolution Requesting an Actuarial Analysis of Creating a**  
7 **“County Jailer” WRS Occupation as Proposed in LRB 0856/1**

8 **WHEREAS**, county jail employees are essential to Washington County’s goal of ensuring  
9 a “Safe and Secure Community;” and

10 **WHEREAS**, in recent years, the Washington County Board has authorized market pay  
11 increases for our county jail staff and will again study compensation in the coming months; and

12 **WHEREAS**, for nearly 20 years, legislation has been proposed to create a county jailer  
13 designation in the protective class within the Wisconsin Retirement System (WRS); and

14 **WHEREAS**, LRB 0856/1, which would grant to county jailers’ protective status with the  
15 county portion of duty disability premiums and larger WRS contribution rate paid by the jailer, is  
16 being circulated for co-sponsorship; and

17 **WHEREAS**, Washington County cannot, with certainty, say the bill will hold the county  
18 taxpayers harmless and that all of the costs will be in fact paid by jail staff; and

19 **WHEREAS**, Washington County estimates nearly a third of our jail staff would be eligible  
20 to retire within the first year of the bill taking effect, which could put stress on the WRS  
21 contribution rate; and

22 **WHEREAS**, should the jail staff become protective class, Washington County’s protective  
23 status employee count would nearly double causing an increased opportunity for duty disability  
24 claims and Washington County’s duty disability premiums to increase; and

25 **WHEREAS**, Employee Trust Fund (ETF) staff, who run the WRS, testified in committee  
26 last year that an actuarial analysis should be completed to “develop a more detailed impact analysis  
27 and fiscal estimate on premiums for the program;” and

28 **WHEREAS**, the Wisconsin Counties Association has taken the position to support the bill  
29 as drafted;

30 **NOW, THEREFORE, BE IT RESOLVED** by the Washington County Board of  
31 Supervisors that any bill approach for county jailers to receive protective status should not  
32 advance.

33 **BE IT FURTHER RESOLVED** that the Washington County Board of Supervisors  
34 requests the Wisconsin County Association Board of Directors review the organization’s position  
35 on the bill.

36 **BE IT FURTHER RESOLVED** that the Washington County Board directs a copy of this  
37 resolution to be sent to the Office of the Governor, legislators representing Washington County,  
38 all Wisconsin counties, and the Wisconsin Counties Association.

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3 VOTE REQUIREMENT FOR PASSAGE: Majority

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5 RESOLUTION SUMMARY: Resolution requesting an actuarial analysis of LRB 0856/1.

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7 APPROVED: Introduced by members of the PUBLIC SAFETY  
8 (signed by Bradley S. Stern) COMMITTEE as filed with the County Clerk.

9 Bradley S. Stern, County Attorney

10 Dated 2/13/19 (signed by Michael C. Bassill)

11 Considered 2/13/18 Michael C. Bassill, Chairperson

12 Adopted 2/13/18

13 Ayes 13 Noes 11 Absent 2

14 Voice Vote \_\_\_\_\_

15 (We are currently unable to determine a fiscal impact in relation to the proposed legislation due to  
16 a lack of actuarial data available on the proposed changes. However, it is highly likely that County  
17 costs would increase for most of our protective occupation employees.

18  
19 The rates the County currently contributes to the Wisconsin Retirement System (WRS) for pension  
20 benefits are based on actuarial studies obtained by the WRS. Those actuarial studies are based on  
21 specific assumptions and actuarial methodologies that take into account past experience of the  
22 system as a whole and reasonable future assumptions. Adding a new group of employees to the  
23 WRS protective class would essentially negate the assumptions used to set our current rates and  
24 would likely impact the future rates for all protective class employees (not just the jailers opting  
25 in). It is anticipated rates would increase since the protective class of employees can retire earlier  
26 than other WRS employee classes and the number of participants in the class would see a one-time  
27 significant growth not previously anticipated. There are 78 County positions currently classified  
28 as protective.

29  
30 In addition to changes in WRS pension rates, it is also likely that duty disability rates would also  
31 increase. The duty disability insurance program is an income replacement program for protective  
32 occupation employees (similar to workers' compensation benefits). It is fully funded by the  
33 employers and rates are based on claims experience. Annually, rates are, again, determined by an  
34 actuary based on claims experience, funding status of the program, and other factors. By allowing  
35 a new group of employees to opt into this insurance pool, there would be an increased risk of  
36 higher claims experience which would impact rates. These anticipated rate increases would be for  
37 all enrolled, not just the new jailers class that opted into the program. And since this is fully  
38 employer paid (for all current protective occupations), the County would experience increased  
39 costs.

40  
41 Lastly, there would be an indirect cost to the proposed legislation. By allowing employees to  
42 individually select to opt in or out, it creates increased administrative work to manage the two  
43 groups of employees – those who have opted in and those who have not. Additional work includes  
44 maintaining two protective class benefit codes for WRS benefits in the payroll system and  
45 additional WRS reporting requirements.)