

COUNTY OF MILWAUKEE
Interoffice Memorandum

DATE: December 16, 2025

TO: Milwaukee County Board Supervisors

FROM: Supervisor Willie Johnson, Jr., Chairman, Pension Study Commission

SUBJECT: From the Director of Retirement Plan Services, Department of Human Resources, requesting amendments to Chapter 201.24(2.4) of the Milwaukee County Code of General Ordinances reflecting eligibility changes to the Employees' Retirement System (ERS). (File No. 25-764)

The Pension Study Commission (PSC) is charged with issuing a written report on the actuarial effect, cost implications, and desirability of proposed changes to the pension system. At its meeting on December 16, 2025, the PSC reviewed File No. 25-764, which outlines proposed amendments to Chapter 201.24 of the Milwaukee County Code of General Ordinances (MCGO).

The report from the Director of Retirement Plan Services explains that the amendments address ERS eligibility for a limited group of employees who were not ERS members on December 31, 2024, but who moved into full-time, permanent positions in 2025 without a termination of employment. Because these employees did not terminate and are therefore ineligible to enter the Wisconsin Retirement System (WRS), the amendment clarifies that they may participate in the ERS while employed in a full-time, permanent capacity.

The PSC also reviewed the actuarial analysis prepared by Segal. Segal reports that the fiscal impact of the amendment is immaterial, with an estimated Normal Cost increase of approximately \$800 for five known individuals and about \$54,000 if all 336 currently non-ERS employees who remained active through 2025 were eventually covered. Segal found no impact on the Actuarial Accrued Liability, and the 2025 Actual Funding Contribution would not have materially changed had the amendments been part of the January 1, 2025 valuation.

Based on the information presented, the testimony from the Director of Retirement Plan Services, and the actuarial findings showing no material fiscal impact on ERS or the County, the PSC voted (Vote 4 to 0) to recommend approval of the proposed ordinance amendments contained in File No. 25-764.

Respectfully submitted,

Willie Johnson, Jr.

Willie Johnson, Jr., Chairman
Pension Study Commission

cc: County Executive David Crowley
Scott Brown, Corporation Counsel
Erika Bronikowski, Director, Retirement Plan Services
Steve Cady, Research and Policy Director, Office of the Comptroller
Clarence Kinnard, Committee Coordinator, County Clerk