PROOF OF PUBLICATION

STATE OF WISCONSIN

s.s.

Ann Richmond, being the first duly sworn on oath, says that she is the <u>Publisher</u> of THE DAILY REPORTER, which is a public newspaper of general circulation, printed and published daily in the English language in the City of Milwaukee, in said county, and fully complying with the laws of Wisconsin, relating to the publication of legal notices; that the notice of which the printed one attached is a true copy, which was clipped from the said newspaper, was inserted and published in said newspaper on

Jan. 25, 2013

Ann Richmond, Publisher

Sworn to me this 25th day of January 2013

David Ziemer

David Ziemer

David Ziemer

Notary Public, Milwaukee County, Wisconsin My Commission Is Permanent

PROOF OF PUBLICATION

FROM THE OFFICE OF JOSPEH J. CZARNEZKI

MILWAUKEE COUNTY CLERK County Ordinance No. 13-1 File No. 12-395

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

SECTION 1. Section 201.24(4.1) of the General Ordinances of Milwaukee County is amended as follows:

5.16 Back drop pension benefit.
(1) The provisions of this section shall apply to any member whose application to retire is filed and effective after January 1, 2001, but

shall not apply to any member of the

retirement system who

(a) is an elected official, or who was in a position that was not in a certified collective bargaining unit on June 29. 2011. and who began membership in said system on or after March 15, 2002.

(b) was in a position in a certified collective bargaining unit represented by the American Federation of State, County and Municipal Workers on June 29, 2011 and who began membership on or after February 1, 2007.

(c) was in a position in a certified collective bargaining unit represented by the Mitwaukee Building and Construction Trades Council on June 29, 2011 and who began membership on or after February 21, 2006.

(d) was in a position in a certified

(d) was in a position in a certified collective bargaining unit represented by the Association of Milwaukee County Attorneys on June 29, 2011 and who began membership on or after January 1, 2006.

(e) was in a position in a certified collective bargaining unit represented by the International Association of Machinists or by the Technicians. Engineers and Architects of Milwaukee County on June 29, 2011 and who began membership on or after November 4, 2005.

(f) was in a position in a certified collective bargaining unit represented by the Federation of Nurses and Health Professionals on June 29, 2011 and who began membership on or after December 16, 2005.

(g) was in a position in a certified collective bargaining unit represented by the Milwaukee County Firefighters Association on June 29, 2011 and who began membership on or after June 19, 2007.

(h) er to a member who was formerly a represented deputy sheriff and who was appointed to a non-represented position effective

after June 30, 2009,
(i) er whele eligible for a deferred pension benefit under section

201.24(4.5) or a disability pension benefit under sections 201.24(5.3) (5.31) or (5.4)-or

(j) The "back drep" pension benefit under this section 5.15 chall not apply to any is an elected official whose membership began prior to March 15 2002, if such elected official consents irrevocably in writing filed with the system to waive the right to elect to receive a "back drop" pension benefit

(2) Upon retirement, the provisions as hereafter described shall be the sole method for calculating retirement benefits under this section. As member eligible under paragraph (1 may opt for a "back drop" pension

benefit as follows:

(a)(4) A member may request i "monthly pension benefit" based or accrued pension service credit and inal average salary calculation as a specific date in the past which shabe referred to as the "back drop date. The "back drop date" may not be prior to the earliest date that the member was eligible to retire, and shall not be less than one (1) year prior to the date the member leaves active count service. The monthly pension benefithe member was eligible to receive a of the "back drop date" shall be referred to as the "monthly pension drop benefit."

(b)(2) In addition to the monthly pension benefit set forth in paragrap (a), a member will receive a "tota drop benefit" equal to 14-he tota amount of the "monthly drop benefit amount of the "monthly drop benefit payments, as defined in paragrap (c), the member would have receive (including the annual two (2) percer pension increase) between the "bac drop date" and the date the member is removed from the county payrouse to actual retirement (afte exhausting all accrued time balance as documented by an ETCR form plus interest earnings (compounde monthly) equal to the pension functed of return used by the ER actuary, shall be referred to as the "total drop benefit".

"tetal drop benefit."

(c)(1) If the backdrop data requested by the member is on after January April 1, 2013, then the monthly drop benefit utilized for calculating the "total drop benefit" paragraph (b) shall be the month amount calculated based on the member's final average salar service credit and applicable multiplier(s) as of January April 2013. If such a member was nemployed on January April 1, 201; but returns to county employmenthereafter, then the "monthly drop benefit" shall be the monthly amous calculated based on the member and applicable multiplier(s) as of he member and average salary, service credit and applicable multiplier(s) as of he manuary april 1, 201; and average salary, service credits and applicable multiplier(s) as of he member and applicable and appl

or her last day of employment prior to January April 1, 2013,

(2) If the backdrop date requested by the member is prior to January April 1, 2013, then the "monthly drop benefit utilized for calculating the lotal drop benefit" in paragraph (b) shall be the "monthly person benefit". shall be the "monthly pension benefit" in paragraph (a) on the "back drop date" requested by the member.

(3) Notwithstanding subparagraphs (c)(1) and (2), if the member is represented at the time of retirement by the Milwaukee County Firefighters Assoclation, then the "monthly drop benefit utilized for calculating the "total drop benefit" in paragraph (b) shall be the "monthly pension benefit" in paragraph (a) on the "back drop date" requested by the member,

(3) If the member opts for a "back drop" pension benefit:

a. Tihe "total drop benefit" shall be paid to the member with appropriate deductions for state and federal taxes; or if permitted by IRS regulations, the member may "roll over all or a portion of the "total drop benefit" to an IRA. b. The "menthly drop benefit" shall be paid to the member.

(4) The standard pension options shall be available to a member who opts for a "back drop benefit", and the retention incentives incorporated into the pension benefit effective January 1, 2001, shall be included when calculating the monthly pension benefit" or the "monthly drop benefit." Therefore, a member who opts for a "back drop benefit" with a "back drop date" prior to January 1, 2001, shall be eligible for the retention incentives which became effective as of January 1, 2001, based on continued service after January 1, 2001.

(5) A member who opted for a "back drop benefit" upon retirement and later returns to active service and is eligible to earn additional pension service credit, shall cease receiving the monthly pension drep benefit until the member once again terminates active service. Upon once again retiring, the member shall have any new service credit added to the service credit used to calculate the monthly pensiondrep benefit, and the member's final average salary shall be recalculated to incorporate the most recent earnings.

SECTION 2. This ordinance is effective upon passage and publi-

Adopted by the Milwaukee County **Board of Supervisors** December 20, 2012

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