



COUNTY ADMINISTRATOR  
220 NORTH MAIN STREET, P.O. BOX 8645  
ANN ARBOR, MICHIGAN 48107-8645  
(734) 222-6850  
FAX (734) 222-6715

TO: Jeff Irwin, Chair  
Ways & Means

THROUGH: Robert E. Guenzel  
County Administrator

FROM: Verna J. McDaniel  
Director, Human Resources

DATE: May 17, 2006

SUBJECT: An ordinance amending and restating the provisions of the Washtenaw County Employees' Retirement System to incorporate accumulated changes, remove obsolete material, and to conform to applicable provisions of State and Federal Law.

**BOARD ACTION REQUESTED:**

It is requested that the Board of Commissioners approve a resolution amending and restating the Washtenaw County Employees' Retirement System (WCERS) to incorporate accumulated changes, remove obsolete material, and to conform to applicable provisions of State and Federal Law.

**BACKGROUND:**

The Washtenaw County Employees' Retirement System Board of Trustees is vested with the fiduciary responsibility for the administration, management and operation of the Retirement System and has the authority to make rules and regulations necessary for the proper conduct of the pension trust fund. The Retirement System is intended to be and has been administered as a qualified governmental pension plan under Section 401 of the Internal Revenue Code, as amended ("IRC" or "Code") and is a tax-exempt organization under IRC § 501.

**DISCUSSION:**

The Washtenaw County Employees' Retirement System (WCERS) was established by Resolution effective February 1, 1948 and restated by Ordinance effective January 1, 1994. As such the Board of Trustees of the Washtenaw County Employees Retirement System has further updated the plan document in order to comply with current collective bargaining agreement provisions, as well as State and Federal Law.

Further the proposed amendments allow the Retirement Office to provide consistent policy and procedural application for all active, deferred and retired members of WCERS, through reference to an accurate and comprehensive plan document.

**IMPACT ON HUMAN RESOURCES:**

None

**IMPACT ON BUDGET:**

None

**IMPACT ON INDIRECT COSTS:**

None

**IMPACT ON OTHER COUNTY DEPARTMENTS OR OUTSIDE AGENCIES:**

None

**CONFORMITY TO COUNTY POLICIES:**

This action conforms with County policies.

**ATTACHMENTS/APPENDICES:**

Resolution

Summary of changes

Ordinance

A RESOLUTION ADOPTING AMENDMENTS AND RESTATING PROVISIONS OF THE WASHTENAW COUNTY EMPLOYEES RETIREMENT SYSTEM TO INCORPORATE ACCUMULATED CHANGES, REMOVE OBSOLETE MATERIAL, AND TO CONFIRM TO APPLICABLE PROVISIONS OF STATE AND FEDERAL LAW.

WASHTENAW COUNTY BOARD OF COMMISSIONERS

June 7, 2006

WHEREAS, the Washtenaw County Board of Commissioners previously established the Washtenaw County Employees Retirement System effective February 1, 1948 under authority of Section 12(a) of Act No. 156 of the Public Acts of 1851, as added by Act No. 249 of the Public Acts of 1943, being MCLA 46.12a, as amended, and

WHEREAS, the Board of Trustees of the Washtenaw County Employees Retirement System has prepared a proposed Restated Retirement System Ordinance which incorporates the current retirement system provisions, as well as relevant provisions of the collective bargaining agreements as may be applicable, and

WHEREAS, said Restated Retirement System Ordinance incorporates and includes relative provisions of the Internal Revenue Code, and

WHEREAS, the Board of Trustees of the Washtenaw County Employees Retirement System has forwarded said Restated Retirement System Ordinance to the Washtenaw County Board of Commissioners for review and consideration, and

WHEREAS, the Washtenaw County Board of Commissioners has reviewed said Restated Retirement System Ordinance, therefore

NOW THEREFORE BE IT RESOLVED that

**Section 1.** The Washtenaw County Board of Commissioners hereby adopts and approves the amendments to the Washtenaw County Employees Retirement System Ordinance as contained in the Restated Retirement System Ordinance (a copy of which is attached hereto and made a part hereof).

**Section 2.** If this Ordinance amendment or any portion thereof is held to be invalid by any court of competent jurisdiction, said decision shall not effect the validity of the remaining provisions.

**Section 3.** This ordinance shall take effect immediately upon its final passage by the Board of Commissioners of the County of Washtenaw.

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AMENDING AND RESTATING THE PROVISIONS OF THE WASHTENAW COUNTY EMPLOYEES RETIREMENT SYSTEM TO INCORPORATE ACCUMULATED CHANGES, REMOVE OBSOLETE MATERIAL, AND TO CONFORM TO APPLICABLE PROVISIONS OF STATE AND FEDERAL LAW.

WHEREAS, the Washtenaw County Board of Commissioners previously established the Washtenaw County Employees Retirement System effective February 1, 1948 under authority of Section 12(a) of Act No. 156 of the Public Acts of 1851, as added by Act No. 249 of the Public Acts of 1943, being MCLA 46.12a, as amended, and

WHEREAS, the Board of Trustees of the Washtenaw County Employees Retirement System has prepared a proposed Restated Retirement System Ordinance which incorporates the current retirement system provisions, as well as relevant provisions of the collective bargaining agreements as may be applicable, and

WHEREAS, said Restated Retirement System Ordinance incorporates and includes relative provisions of the Internal Revenue Code, and

WHEREAS, the Board of Trustees of the Washtenaw County Employees Retirement System has forwarded said Restated Retirement System Ordinance to the Washtenaw County Board of Commissioners for review and consideration, and

WHEREAS, the Washtenaw County Board of Commissioners has reviewed said Restated Retirement System Ordinance, therefore

BE IT ORDAINED BY THE WASHTENAW COUNTY BOARD OF COMMISSIONERS THAT:

**Section 1.** The Washtenaw County Board of Commissioners hereby adopts and approves the amendments to the Washtenaw County Employees Retirement System Ordinance as contained in the Restated Retirement System Ordinance (a copy of which is attached hereto and made a part hereof).

**Section 2.** If this Ordinance amendment or any portion thereof is held to be invalid by any court of competent jurisdiction, said decision shall not effect the validity of the remaining provisions.

**Section 3.** This ordinance shall take effect immediately upon its final passage by the Board of Commissioners of the County of Washtenaw.

Made and passed by the Board of Commissioners of the County of Washtenaw, Michigan on this \_\_\_\_\_ day of \_\_\_\_\_, 2006.

\_\_\_\_\_  
Chair, Board of Commissioners

\_\_\_\_\_  
County Clerk

I, \_\_\_\_\_, Clerk of the County of Washtenaw, Michigan, do hereby testify that the foregoing Ordinance was published in the \_\_\_\_\_, a newspaper published and circulated on the \_\_\_\_ day of \_\_\_\_\_, 2006.

\_\_\_\_\_  
County Clerk