



**RESOLUTION # 81-2/09**

TO: HONORABLE MEMBERS OF THE LA CROSSE COUNTY  
BOARD OF SUPERVISORS

**ITEM #**

**BOARD ACTION**

Adopted:   
For: 32  
Against: 0  
Abs/Excd: 3  
Vote Req: MAJORITY  
Other Action: \_\_\_\_\_

**EXECUTIVE  
COMMITTEE  
ACTION**

Adopted:   
For: 8  
Against: -  
Abs/Excd: 1

**RE: APPROVAL OF LA CROSSE COUNTY RETIREES TO PARTICIPATE IN THE TAX QUALIFIED RETIREMENT PLANS**

**WHEREAS**, Resolution #99-2/08 approved participation of La Crosse County employees in the tax qualified retirement plans effective January 1, 2008 that are offered through Precision Retirement Group, Inc. and Pelion Benefits, Inc.; and,

**WHEREAS**, the tax qualified retirement plans that are being offered to retirees of La Crosse County include a Medical Expense Trust and a Governmental 401(a) Special Pay Plan; and,

**WHEREAS**, the participants who are currently eligible for the tax qualified retirement plans are those employees of La Crosse County who retired on or after January 1, 2008; and,

**WHEREAS**, upon a participant's retirement, the accumulated sick leave, vacation pay, and/or other benefits of such participant as determined under the sick leave and vacation pay policies and labor agreements applicable to such participant shall be converted into a specific amount of benefit dollars; and,

**WHEREAS**, the benefit dollars as so determined shall be provided to the funding of the benefit plan selected by the County for such participant after his or her retirement; and,

**WHEREAS**, there are approximately 16 former employees who retired prior to January 1, 2008 that have remaining balances of unused sick leave; and,

**WHEREAS**, such prior retirees are qualified to be participants in the tax qualified retirement plans offered by La Crosse County upon approval of the La Crosse County Board.

**NOW THEREFORE BE IT RESOLVED**, that the La Crosse County Board hereby adopts the Medical Expense Trust and governmental 401(a) Special Pay Plan which are tax qualified retirement plans and approves participation in such plans for all retirees of La Crosse County, including retirees prior to January 1, 2008, who have retired with accumulated unused balances of sick leave, vacation pay, and/or other benefits as determined under the sick leave and vacation pay policies and labor agreements applicable to such participants.

**BE IT FURTHER RESOLVED**, that the County Board Chair is authorized and directed to execute any and all documents into any and all acts which may be necessary in connection with the adoption, maintenance and ongoing funding of the tax qualified retirement plans offered to retirees of La Crosse County after approval of Corporation Counsel.

**BE IT FURTHER RESOLVED**, that the County Board Chair and County Administrator are authorized and directed to retain any service providers they believe necessary and desirable in connection with the tax qualified retirement plans.

**FISCAL NOTE:** The accumulated unused sick leave balances of the former employees who retired prior to January 1, 2008 is \$62,322.98.

**RE: APPROVAL OF LA CROSSE COUNTY RETIREES TO PARTICIPATE IN THE TAX QUALIFIED RETIREMENT PLANS**

Date: 2-12-09  
[Signature]  
EXECUTIVE COMMITTEE CHAIR

Date: 2/12/09  
[Signature]  
RECORDING CLERK

	Recommended	Not Recommended	Reviewed Only	
Co. Admin.	<u>SO</u>	_____	_____	Requested By: Personnel Director
Fin. Director	<u>BT</u>	_____	_____	Date Requested: January 26, 2009
Corp. Counsel	<u>WAR</u>	_____	_____	Drafted By: Corporation Counsel

Adopted by the La Crosse County Board this 19<sup>th</sup> Day of FEBRUARY, 2009

STATE OF WISCONSIN  
COUNTY OF LA CROSSE

I, Linda A. Stone, County Clerk of La Crosse County do hereby certify that this document is a true and correct copy of the original resolution required by law to be in my custody and which the County Board of Supervisors of La Crosse County adopted at a meeting held on the 19<sup>th</sup> day of February 2009.

[Signature]  
Linda A. Stone, La Crosse County Clerk