



W. Martin Morics, C.P.A.  
Comptroller

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Special Deputy Comptroller

Office of the Comptroller

January 25, 2005

Ref: Pay Admin

The Honorable Common Council  
Committee on Finance & Personnel  
City of Milwaukee

Dear Committee Members:

Re: Common Council File No. 021166

I have reviewed the fiscal note in the above file, which reports the impact of the wage agreement prepared by the Labor Negotiator for the Association of Municipal Attorneys. The total incremental costs as developed by my staff for the 2003 and 2004-2006 agreements by category are:

	<u>2003-2004</u>	<u>2005</u>	<u>2006</u>
Salaries – Base pay	\$ 162,084	\$ 169,145	\$ 257,541
Salary Rollups – Workers' Comp, Unemploy. Comp, Terminal Leave, and Group Life	6,470	6,833	10,404
Pension & Medicare	22,643	22,629	35,978
Pension – Military Credit / Seasonal Credit	5,620	2,976	3,065
Health Ins. Savings	---	(13,643)	(18,992)
Union – Lump Sum	---	3,000	---
Funeral Leave	---	981	1,214
Tuition / Text	---	200	200
<b>Total Contract Costs:</b>	<b>\$ 196,817</b>	<b>\$ 192,121</b>	<b>\$ 289,410</b>

While we have reviewed all of the items, the Labor Negotiator's pension costs were developed by the actuary. We are not in a position to recompute these figures, as we do not have the appropriate database. We have found the balance of the figures in the note to be reasonable. The figures developed by the Labor Negotiator are adequate for use in the file.

Very truly yours,

  
W. MARTIN MORICS  
Comptroller

WMM:JN  
35 - Attorneys 03, 04-06  
c D. Kwiatkowski A. Bahr  
E. Schraith Deferred Compensation