



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

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Special Deputy Comptroller

Office of the Comptroller

April 5, 2005

Ref: Pay Admin

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

Dear Committee Members:

Re: Common Council File No. 031029

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 Milwaukee Police Association. The total incremental costs as developed by my staff for the 2004-2006 agreement by category are:

	<u>2004</u>	<u>2005</u>	<u>2006</u>
Salaries – Base pay	\$ 2,723,736	\$ 5,528,663	\$ 8,418,055
Salary Rollups – Workers' Comp, Unemploy. Comp, Terminal Leave, Overtime, and Group Life	622,645	1,263,851	1,924,366
Pension & FICA	222,801	452,244	688,596
Certification Pay	674,400	843,000	1,112,760
Reimbursed Union Time	(3,900)	(3,900)	(3,900)
Liaison Officer Pay	5,850	5,850	5,850
Uniforms – ID Technician	---	4,500	4,500
Parking	---	---	125
Health Ins. Savings	---	---	(124,740)
Tuition / Text	---	---	11,800
Total Contract Costs:	\$ 4,245,532	\$ 8,094,208	\$12,037,412

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
51 – MPA 04-06
c D. Kwiatkowski A. Bahr
J. Alvarado Deferred Compensation