



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

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Special Deputy 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. 021164

I have reviewed the fiscal note in the above file, which reports the impact of the wage agreement prepared by the Labor Negotiator for Local 494 International Brotherhood of Electrical Workers, IBEW, AFL-CIO (Machine Shop). 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	\$ 22,356	\$ 23,020	\$ 35,052
Salary Rollups – Workers' Comp, Unemploy. Comp, Terminal Leave, Overtime, and Group Life	908	946	1,440
Pension & Medicare	3,124	3,217	4,897
Pension – Military Credit / Seasonal Credit	1,451	1,143	1,177
Health Ins. Savings	---	(1,760)	(2,342)
Union – Lump Sum	---	800	---
Safety Glasses	---	70	70
Tuition / Text	---	200	200
<b>Total Contract Costs:</b>	<b>\$ 27,839</b>	<b>\$ 27,636</b>	<b>\$ 40,494</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

19 – Machine Shop 03, 04-06

c D. Kwiatkowski A. Bahr

J. Alvarado Deferred Compensation