



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

April 22, 2005

Ref: Pay Admin

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

Dear Committee Members:

Re: Common Council File No. 021159

I have reviewed the fiscal note in the above file, which reports the impact of the wage agreements prepared by the Labor Negotiator for the International Association of Machinists and Aerospace Workers, AFL-CIO (Fire 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	\$ 49,348	\$ 54,034	\$ 79,688
Salary Rollups – Workers' Comp, Unemploy. Comp, Terminal Leave, Overtime, and Group Life	4,832	5,291	7,802
Pension & FICA	6,895	7,549	11,134
Pension – Military Credit / Seasonal Credit	1,711	2,523	2,599
Health Ins. Savings	---	(3,810)	(4,983)
Health Ins. Costs	---	5,789	7,318
Long Term Disability	---	1,814	3,629
Life Insurance	---	---	360
Union – Lump Sum	---	1,100	---
ASE/EVT Test	---	640	---
Tuition / Text	---	---	200
Total Contract Costs:	\$ 62,786	\$ 74,930	\$ 107,747

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

48 – Fire Shop 03, 04-06
c D. Kwiatkowski A. Bahr

J. Alvarado Deferred Compensation