



Office of the Comptroller
October 16, 2008

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

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Special Deputy Comptroller

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Ref: Pay Admin

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

Dear Committee Members:

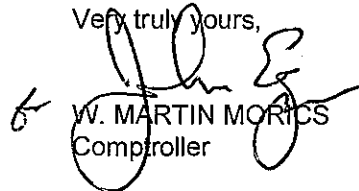
Re: Common Council File No. 080516

I have reviewed the fiscal note in the above file, which reports the impact of the wage and benefit modifications prepared by the Labor Negotiator for the Chief Officer's Association. The total incremental costs as developed by my staff for the 2007-2009 modifications by category are:

| | <u>Year 1</u> | <u>Year 2</u> | <u>Year 3</u> |
|--|---------------|---------------|---------------|
| Salaries – Base pay | \$71,871 | \$151,838 | \$240,155 |
| Salary Rollups – Workers' Comp, Unemploy. Comp, Terminal Leave, Overtime, and Group Life | 10,759 | 22,730 | 35,950 |
| Pension & FICA | 5,106 | 10,787 | 17,064 |
| SLCIP | 0 | 0 | (364) |
| Battalion Chief Dress Uniform | 0 | 2,534 | 2,534 |
| Honor Guard Uniform | 0 | 0 | 10 |
| CPR Pay | 0 | (5,783) | (5,600) |
| Recall Allowance | 0 | 0 | (1,620) |
| Education Pay | 0 | 0 | 325 |
| Terminal Leave Changes | 0 | 11,173 | 8,425 |
| Total Modifications Cost: | \$87,736 | \$193,279 | \$296,879 |

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:JB
COA 07-09
c T. Hamblin
J. Alvarado
Deferred Compensation
ERS