



Office of the Comptroller

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November 23, 2009

Ref: Pay Admin

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

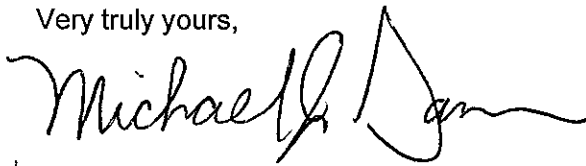

Dear Committee Members:

Re: Common Council File No. 090951

I have reviewed the fiscal note in the above file, which reports the impact of pension changes for Non-Management, Non-Represented and Management employees.

The Department of Employee Relations pension costs were developed by an 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 Department of Labor Relations are adequate for use in the file.

Very truly yours,

  
 W. MARTIN MORICS  
Comptroller

WMM:JB

NMNR & Mngmt pension sunset and 5.5%

c: Labor Relations  
Deferrred Comp  
ERS