

COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

DATE: April 18, 2024

TO: Chairwoman Marcelia Nicholson, County Board of Supervisors

FROM: Cynthia (CJ) Pahl, Director Financial Services, Office of the Comptroller



SUBJECT: Fiscal Report on the Proposed Agreement between Milwaukee County and the Milwaukee Deputy Sheriff’s Association – 2024

Summary

The following provides a fiscal summary of the proposed contract between Milwaukee County and the Milwaukee Deputy Sheriff’s Association (MDSA) for the fiscal year 2024. It provides an estimate of the fiscal impact based upon previously incurred costs and current personnel. The actual fiscal impact may be greater than or less than the impact that is estimated below.

The table below presents the wage elements of the proposed contract that are estimated to have a fiscal impact. It should also be noted that wage compression issues will likely occur within the law enforcement management structure of the Milwaukee County Sheriff’s Office because of the wage increases within this proposal. The cost of those wage compression issues is not calculated as part of this fiscal note.

Table 1: Wage Proposal	
Milwaukee Deputy Sheriffs Association Contract	
2024	
	Proposal
Period Covered by Contract	2024
1	PP12, 2024 - Top Step Deputies - 5.5%
2	PP12, 2024 - All Sergeants & Other Deputies - 3.0%

Fiscal Impact by Year

The following tables present the fiscal impact summary for the contract:

Table 2: Fiscal Impact by Year			
Milwaukee Deputy Sheriffs Association Contract			
2024			
			Proposal
Period Covered by Contract	2024	\$	2024
1	PP12, 2024, Top Step Deputies (5.5%)	\$	372,746
2	PP12, 2024, Sergeants & Other Deputies (3.0%)	\$	351,379
	FICA	\$	55,396
	Annual Fiscal Impact	\$	779,521

The proposal is a wage increase only and contains no other provisions. The proposal would increase deputy sheriffs at the top step by 5.5% effective pay period 12 and would increase all sergeants and other deputy sheriffs by 3.0% effective pay period 12.

2024 Budgetary Fiscal Impact

The budgetary impact is shown in the table below. The 2024 Adopted Budget assumed a pay increase for all MDSA members of 2.0% effective January 1, 2024, which results in approximately \$520,000 available in salary and social security dollars in the Office of the Sheriff’s budget that offset the anticipated costs of the contract. The shortfall of \$259,521 will need to be absorbed within current appropriations for the Office of the Sheriff or funded with other surplus funds available elsewhere in the County budget.

Table 3: Budgetary Impact		
Milwaukee Deputy Sheriffs Association Contract		
2024		
Source	2024	Available
Accrual	\$ -	\$ -
Budget	\$ 520,000	\$ 520,000
	\$ 520,000	\$ 520,000

Cumulative Wage Lift

The table below projects the cumulative dollar change and percentage lift for the proposed contract. It includes the total cost of the increases on an annualized basis. This is the minimum cost the County will continue to pay in future years barring any changes within successor agreements. The benefit changes provided in 2024 result in a total cumulative lift of 4.44%.

Table 4: Cumulative Fiscal Impact			
Milwaukee Deputy Sheriffs Association Contract			
2024			
		Proposal	
		Total Lift	Total Lift %
Wage Changes			
1	PP12, 2024, Top Step Deputies (5.5%)	\$ 652,752	2.29%
2	PP12, 2024, Sergeants & Other Deputies (3.0%)	\$ 615,333	2.16%
	Cumulative Wage Change	\$ 1,268,085	4.44%
	Total Wages (Estimated 12/31/2023)	\$ 28,529,209	
	Total Estimated Base Wages (1/1/2025)	\$ 29,797,294	4.44%

Administrative Costs Associated with Implementing this Contract

To implement this contract, personnel in the Office of the Comptroller and Department of Human Resources will have to input the rate changes into the Ceridian Dayforce system. For wage rate changes, the implementation will require internal time and effort. The number of personnel hours to complete this task has not been determined yet, but other assignments may be delayed to implement this contract.

The above information was prepared by the Office of the Comptroller – Financial Services Division. It will be independently reviewed by the Office of the Comptroller – Audit Services Division and Office of the Comptroller – Research Services Division to satisfy Milwaukee County Ordinances. The Department of Administrative Services has also been provided a copy. A separate report may be issued by any of these entities based upon their review and findings.