

**COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION**

DATE: November 13, 2024

TO: Marcelia Nicholson, Chairperson, County Board of Supervisors

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

SUBJECT: Fiscal Impact – 2025-2026 Collective Bargaining Agreement with the Milwaukee County Fire Fighters’ Association, International Association of Fire Fighters Local 1072

The following summary provides the fiscal impact of the Milwaukee County Fire Fighters’ Association, International Association of Fire Fighters Local 1072 contract agreement for the calendar years 2025 and 2026. It provides an *estimate* of the fiscal impact of the proposal based on current data; the actual fiscal impact may be greater than or less than the impact that is estimated below.

The table below presents the key wage and benefit elements of the proposed contract.

Table 1	
Wage & Benefit Proposals	
Period Covered by Contract	January 1, 2025 - December 31, 2026
Proposal	
1 Wage Rate Increases	PP1, 2025 (2.00% (steps 1-4) and 4.00% (steps 5-7)) PP1, 2026 (2.00% (steps 1-4) and 4.00% (steps 5-7))
2 Advanced EMT/Paramedic Pay (1.5%)	Advanced Emergency Medical Technician/Paramedic shall receive a premium of one-and-one-half percent (1.5%) above their base pay

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

Table 2: Fiscal Impact By Year			
Firefighters Contract			
2025 - 2026			
Period Covered by Contract		2025	2026
Wage Changes			
1	PP1, 2025 (2.00% (steps 1-4) and 4.00% (steps 5-7))	\$ 62,831	\$ 64,088
2	PP1, 2026 (2.00% (steps 1-4) and 4.00% (steps 5-7))		\$ 70,776
3	Advanced EMT/Paramedic Pay (1.5%)	\$ 7,363	\$ 12,468
	FICA	\$ 5,370	\$ 11,271
	Annual Fiscal Impact	\$ 75,564	\$ 158,602
	Grand Total 2025 - 2026		\$ 234,166

Budget Impact

The budget impact is shown in the table below. The 2025 Recommended Budget includes \$29,819 to cover the costs of pay increases. Costs above the current year appropriations will be absorbed within the Milwaukee County Department of Transportation – Airport Division’s budget. Because these expenditures are paid for through airport revenues, there is no tax levy impact from any of these changes.

Table 3: Budgetary Impact			
Firefighters Contract			
2025 - 2026			
Period Covered by Contract		2025	2026
Contract Cost / (Savings)			
	Wages	\$ 62,831	\$ 134,864
	Advanced EMT/Paramedic Pay (1.5%)	\$ 7,363	\$ 12,468
	FICA	\$ 5,370	\$ 11,271
	Total Cost	\$ 75,564	\$ 158,602
Funding Sources			
	Current Year Appropriations	\$ 29,819	\$ -
	Total Funding	\$ 29,819	\$ -
	Total Additional Resources Required	\$ 45,745	\$ 158,602

Cumulative Wage and Benefit Lift

The following table projects the cumulative dollar change and percentage lift in costs for the proposed contract. It includes costs for all years, as previously shown in the other schedules, but 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 changes provided in 2025-2026 result in a total cumulative lift of 9.88 percent.

Table 4: Cumulative Lift			
Firefighters Contract			
2025 - 2026			
		Cumulative Total Lift	Cumulative Lift %
Wage Rate Increases			
1	PP1, 2025 (2.00% (steps 1-4) and 4.00% (steps 5-7))	\$ 64,088	3.99%
2	PP1, 2026 (2.00% (steps 1-4) and 4.00% (steps 5-7))	\$ 70,776	4.41%
3	Advanced EMT/Paramedic Pay (1.5%)	\$ 12,468	0.78%
	Subtotal Wages	\$ 147,331	9.18%
	FICA	\$ 11,271	0.70%
	Subtotal Wages & FICA	\$ 158,602	9.88%
	Total Wage & Benefit Change	\$ 158,602	9.88%

Administrative Costs Associated with Implementing this Contract

For wage rates and EMT Premium Pay, the implementation will require internal time and effort. To implement this contract, personnel in the Department of Human Resources and Office of the Comptroller Payroll Division will have to input the rate changes into the Ceridian System. These tasks will be absorbed within current employees' duties and will not likely result in unexpected administrative costs.

The above information was prepared by the Office of the Comptroller. It will be independently reviewed by the Office of the Comptroller – Audit Services 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 divisions based upon their findings.