



Office of the Comptroller

# Milwaukee County

Scott B. Manske • Comptroller

To: Chairman Theodore Lipscomb, Sr.

From: Scott B. Manske, Comptroller *SBM*  
Cynthia (CJ) Pahl, Financial Services Manager, Office of the Comptroller *CP*

Cc: Acting Sheriff Richard Schmidt

Date: February 23, 2018

Re: Request to Transfer 2017 Funds for Retro Salary Payments included in the 2015 – 2018 Milwaukee Deputy Sheriff's Association Agreement

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Pursuant to the 2015 – 2018 Milwaukee Deputy Sheriffs Association (MDSA) Agreement, the Office of the Comptroller's Payroll Division processed retro salary payments relating to the years 2015, 2016 and 2017 and payment for 2018 payrolls already processed.

The total amount for salary and social security payable for 2015, 2016 and 2017 was \$2,939,926. The County previously accrued \$700,000 in 2016 funds to offset costs related with the agreement. Therefore, the remaining costs paid for with 2017 funds was \$2,239,926.

|                                    |                  |
|------------------------------------|------------------|
| Total Cost for 2015, 2016 and 2017 | \$2,939,926      |
| Total Funds Previously Accrued     | <u>\$700,000</u> |
| Total Funds Needed in 2017         | \$2,239,926      |

Because the Office of the Sheriff did not have sufficient appropriations in 2017 for possible settlement of the 2015 – 2018 MDSA Agreement, the Comptroller was reporting a \$2.0 million expenditure for the possible settlement of the MDSA Agreement against the County's bottom line and not against the Office of the Sheriff's bottom line. However, in order to process the payments, the Comptroller was required to charge the Office of the Sheriff with the expenditure.

The Comptroller is requesting County Board approval of a fund transfer to move funds from the Appropriation for Contingencies to Agency 400 in the amount of \$2,239,926 to cover the cost of the MDSA Agreement in 2017.

This fund transfer will not have an impact on the County's yearend financial status for 2017.

Cc: Chris Abele, County Executive  
Supervisor Peggy A. West, Chairwoman, Finance & Audit Committee  
Finance & Audit Committee  
Teig Whaley-Smith, Director, Department of Administrative Services (DAS)  
Joe Lamers, Director, DAS – Performance, Strategy and Budget  
Stephen Cady, Research Director, Office of the Comptroller  
Janelle Jensen, Legislative Services Division Manager, Office of the County Clerk