

**ADOPTED 2012 BUDGET**

**DEPT:** WAGE AND BENEFIT MODIFICATION ACCOUNT

**UNIT NO.** 1972  
**FUND:** General - 0001

<b>BUDGET SUMMARY</b>				
	<b>2010 Budget</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>2011/2012 Change</b>
<b>Expenditures</b>	\$ (25,837,697)	\$ (18,679,468)	\$ (1,750,000)	\$ 16,929,468
<b>Revenues</b>	\$ (5,735,443)	\$ (4,238,692)	\$ 0	\$ 4,238,692
<b>Property Tax Levy</b>	\$ (20,102,254)	\$ (14,440,776)	\$ (1,750,000)	\$ 12,690,776

Note: This organizational unit has been used in the 2010 and 2011 Adopted Budgets to illustrate the expenditure and revenue reductions associated with wage and benefit modifications. For 2010 and 2011, the actual reductions were budgeted within each department. The 2012 Adopted Budget is slightly different in that the actual reduction to countywide salaries was budgeted within this organizational unit and not within each department. In efforts to maintain year-over-year comparisons, and because the savings related to the unfunding of deputy sheriffs is within the Sheriff's department, it is not shown in the table above.

**BUDGET HIGHLIGHTS**

**Countywide Salary Savings** **(\$1,750,000)**

In July 2011, the County Board Committee on Finance and Audit reviewed a report from the Department of Administrative Services (DAS) that the County had 727.5 FTE funded and vacant positions as of May 2011. It is expected that a significant number of extra vacancies will occur at the end of 2011 and the beginning of 2012 due to benefit modifications (i.e. no more eligibility for Medicare Part B reimbursement) that were approved earlier in 2011. To remain eligible for this benefit, employees must retire prior to January 1, 2012.

In late October 2011, a Department of Administrative Services review showed nearly 800 active employees will be eligible to retire at the end of 2011. How many employees will actually retire, and from which departments, cannot be precisely determined at the time the 2012 budget was being finalized. Still, it is expected that many employees will retire causing vacancies to occur in various departments for differing lengths of time. Accordingly, it is better to budget these added salary savings centrally than in individual budgets. This account is anticipating additional tax levy savings in the 2012 budget of \$1,750,000 due to greater position vacancies in 2012 across all county departments.

The Department of Administrative Services shall monitor and report vacant but funded positions as part of the quarterly county fiscal updates in 2012. That report shall include an assessment of the additional salary (and fringe benefit) savings achieved within departments and, if appropriate, recommendations to transfer surplus funds from individual departments to Org. 1945 - Appropriation for Contingencies to cover this budget.

**Savings Associated with the Deputy Sheriffs' Association 2009 – 2012 Contract** **(\$2,621,761)<sup>1</sup>**

Savings of \$2,621,761 associated with unfunding 27 Deputy Sheriff 1 positions (\$2,434,813) and two Deputy Sheriff Sergeant positions (\$186,948) in the General Investigative Services Unit, the Drug Enforcement Unit, Booking/Release, Community Relations, and DOTS are reflected in this organizational unit for illustrative purposes to reflect savings from wage and benefit modifications achieved through a voluntary settlement agreement with the Deputy Sheriffs' Association that includes 2012. To the extent these savings are projected to be realized as a result of an executed agreement, a proportional number of positions will be authorized to be funded.

<sup>1</sup> Figures are presented here for illustrative purposes as the reductions are budgeted within Org. 4000 – Office of the Sheriff.