



**BOARD OF COUNTY COMMISSIONERS  
OFFICE OF THE COMMISSION AUDITOR**

**M E M O R A N D U M**

**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

**FROM:** Charles Anderson  
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name and title.

**DATE:** April 28, 2011

**SUBJECT:** FY 2010-11 Savings Plan

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The Office of the Commission Auditor (OCA) has reviewed the FY 2010-11 Savings Plan (plan) dated March 22, 2011, specifically the 3 percent savings for the current fiscal year.

The plan referenced the January 7, 2011, memorandum instructing directors to identify savings in their departments of at least 3 percent for the current fiscal year. The plan also included a schedule detailing adjustments to be made to general fund supported departments and functions. Lastly, the plan stated its intent to minimize the degradation of direct services to the extent possible, but indicated a number of the adjustments would impact County residents.

Attached is a side-by-side analysis of the FY 2010-11 General Fund budget appropriations by department. This analysis calculates an amount that is 3 percent of the General Fund contribution for each department, both the CW and UMSA, and compares it to the proposed adjustments by the County Manager. Most variances can be categorized as one of the following scenarios:

- Departments reduced less than 3% due to strategic priorities:
  - Corrections and Rehabilitation
  - Elections
  - General Services Administration
  - Park and Recreation
  - Police
  
- Constitutional Offices with continued funding needs:
  - Office of the Clerk may require additional funding at year-end
  - Property Appraiser VAB backlog

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FY 2010-11 Savings Plan

- Departments not reduced at this time, as reductions have been in place:
  - Audit and Management Services vacancies unfilled
  - Board of County Commissioners not under Mayoral jurisdiction
  - County Attorney's Office not under Mayoral jurisdiction
  - County Executive Office vacancies unfilled
  - Cultural Affairs reductions would have been directed to community-based organizations and were not undertaken
  - Judicial Administration due to Article V requirements
  
- Functions not reduced due to anticipated savings to occur by year-end:
  - Capital Outlay Reserve
  - Non-Departmental
  
- Activities untouched due to legal requirements on funding:
  - Public Health Trust
  - Transit

Should you require additional information, feel free to contact me at 305-375-2524.

Attachment

c: Alina T. Hudak, County Manager  
R.A. Cuevas, Jr., County Attorney  
Jennifer Glazer-Moon, Special Assistant/OSBM Director  
Diane Collins, Division Chief, Clerk of the Board Division

FY 2010-11  
GENERAL FUND BUDGET  
SAVINGS PLAN ANALYSIS

DEPARTMENT	FY 2010-11 GF Budget		3% of GF		Actual 3% of GF Total	Administration Mid Year Savings Plan		Administration GF Savings Plan Total	Variance between actual 3% and Administration Savings Plan		Variance Total
	CW	UMSA	CW	UMSA	CW/UMSA	CW	UMSA	CW/UMSA	CW	UMSA	CW/UMSA
Agenda Coordination	426,000	141,000	12,780	4,230	17,010	12,758	4,253	17,011	(22)	23	1
ADA	373,000	124,000	11,190	3,720	14,910	11,183	3,728	14,911	(7)	8	1
Animal Services	1,275,000	0	38,250	0	38,250	38,250	0	38,250	0	0	0
Audit and Management Services	2,652,000	884,000	79,560	26,520	106,080	0	0	0	(79,560)	(26,520)	(106,080)
Board of County Commissioners	13,816,000	4,363,000	414,480	130,890	545,370	0	0	0	(414,480)	(130,890)	(545,370)
Building and Neighborhood Comp	0	2,925,000	-	87,750	87,750	0	87,750	87,750	0	0	0
Community Action Agency	7,990,000	0	239,700	0	239,700	239,700	0	239,700	0	0	0
Consumer Services	986,000	0	29,580	0	29,580	30,000	0	30,000	420	0	420
Corrections and Rehabilitation	311,918,000	0	9,357,540	0	9,357,540	6,228,500	0	6,228,500	(3,129,040)	0	(3,129,040)
County Attorney's Office	13,435,000	4,479,000	403,050	134,370	537,420	0	0	0	(403,050)	(134,370)	(537,420)
County Executive Offices	5,508,000	1,836,000	165,240	55,080	220,320	0	0	0	(165,240)	(55,080)	(220,320)
Cultural Affairs	9,782,000	622,000	293,460	18,660	312,120	0	0	0	(293,460)	(18,660)	(312,120)
Economic Advisory Trust	829,000	0	24,870	0	24,870	24,870	0	24,870	0	0	0
Economic Development and Int'l Trade	1,370,000	0	41,100	0	41,100	41,100	0	41,100	0	0	0
Elections	17,264,000	0	517,920	0	517,920	388,440	0	388,440	(129,480)	0	(129,480)
Emergency Management	1,869,000	0	56,070	0	56,070	65,150	0	65,150	9,080	0	9,080
ETSD	23,293,000	7,763,000	698,790	232,890	931,680	698,760	232,920	931,680	(30)	30	0
Ethics Commission	2,074,000	0	62,220	0	62,220	62,220	0	62,220	0	0	0
Film and Entertainment	340,000	0	10,200	0	10,200	10,200	0	10,200	0	0	0
Fire Rescue	29,236,000	0	877,080	0	877,080	887,510	0	887,510	10,430	0	10,430
General Services Administration	34,842,000	11,615,000	1,045,260	348,450	1,393,710	952,500	317,500	1,270,000	(92,760)	(30,950)	(123,710)
Grants Coordination	2,968,000	555,000	89,040	16,650	105,690	89,040	16,960	106,000	0	310	310
GIC	8,069,000	2,689,000	242,070	80,670	322,740	242,250	80,750	323,000	180	80	260
Human Resources	6,457,000	2,152,000	193,710	64,560	258,270	193,500	64,500	258,000	(210)	(60)	(270)
Human Rights and Fair Employment Practices	666,000	221,000	19,980	6,630	26,610	0	0	0	(19,980)	(6,630)	(26,610)
Human Services	29,128,000	0	873,840	0	873,840	880,000	0	880,000	6,160	0	6,160
Inspector General	922,000	0	27,660	0	27,660	0	0	0	(27,660)	0	(27,660)
Judicial Administration	20,457,000	0	613,710	0	613,710	0	0	0	(613,710)	0	(613,710)
Juvenile Services	7,538,000	0	226,140	0	226,140	226,140	0	226,140	0	0	0
Legal Aid	1,417,000	0	42,510	0	42,510	-	0	0	(42,510)	0	(42,510)
Medical Examiner	9,157,000	0	274,710	0	274,710	275,000	0	275,000	290	0	290
Office of the Clerk	3,573,000	0	107,190	0	107,190	0	0	0	(107,190)	0	(107,190)
Park and Recreation	48,453,000	8,548,000	1,453,590	256,440	1,710,030	1,114,680	212,320	1,327,000	(338,910)	(44,120)	(383,030)
Planning and Zoning	1,738,000	1,741,000	52,140	52,230	104,370	52,185	52,185	104,370	45	(45)	0
Police	145,576,000	316,940,000	4,367,280	9,508,200	13,875,480	1,094,800	2,033,200	3,128,000	(3,272,480)	(7,475,000)	(10,747,480)
Property Appraiser	31,709,000	0	951,270	0	951,270	0	0	0	(951,270)	0	(951,270)
Public Works	20,288,000	6,816,000	608,640	204,480	813,120	609,750	203,250	813,000	1,110	(1,230)	(120)
Small Business Development	107,000	0	3,210	0	3,210	4,000	0	4,000	790	0	790
Strategic Business Management	2,396,000	1,042,000	71,880	31,260	103,140	72,100	30,900	103,000	220	(360)	(140)
<b>TOTAL</b>	<b>819,897,000</b>	<b>375,456,000</b>	<b>24,596,910</b>	<b>11,263,680</b>	<b>35,860,590</b>	<b>14,544,586</b>	<b>3,340,216</b>	<b>17,884,802</b>	<b>(10,052,324)</b>	<b>(7,923,464)</b>	<b>(17,975,788)</b>
Public Health Trust	137,952,000	0	0	0	0	0	0	0	0	0	0
Transit	153,188,000	0	0	0	0	0	0	0	0	0	0
COR	2,902,000	0	87,060	0	87,060	0	0	0	0	0	0
Non-Departmental	130,174,000	33,042,000	3,905,220	991,260	4,896,480	0	0	0	0	0	0
<b>TOTAL</b>	<b>424,216,000</b>	<b>33,042,000</b>	<b>3,992,280</b>	<b>991,260</b>	<b>4,983,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>1,244,113,000</b>	<b>408,498,000</b>	<b>28,589,190</b>	<b>12,254,940</b>	<b>40,844,130</b>	<b>14,544,586</b>	<b>3,340,216</b>	<b>17,884,802</b>	<b>(10,052,324)</b>	<b>(7,923,464)</b>	<b>(17,975,788)</b>