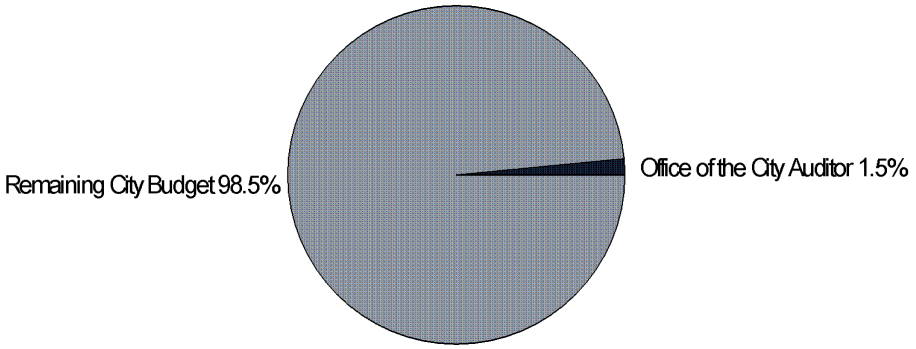
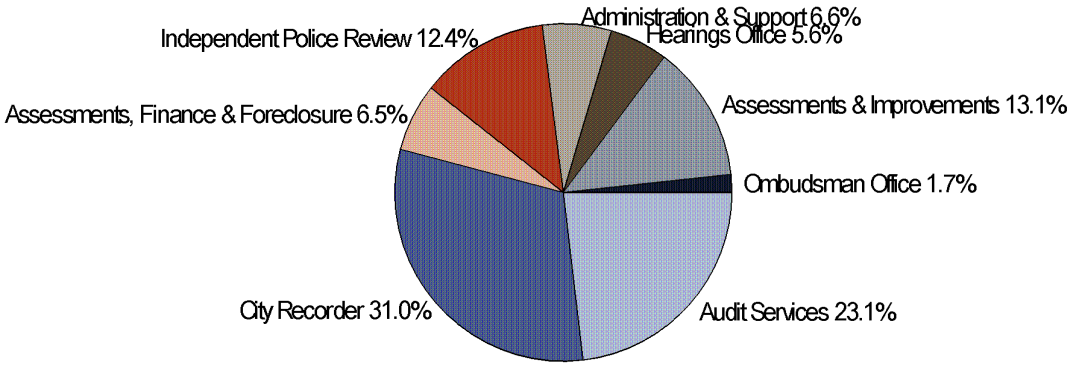
Office of the City Auditor

Elected Officials Service Area
La Vonne Griffin-Valade, City Auditor

Percent of City Budget

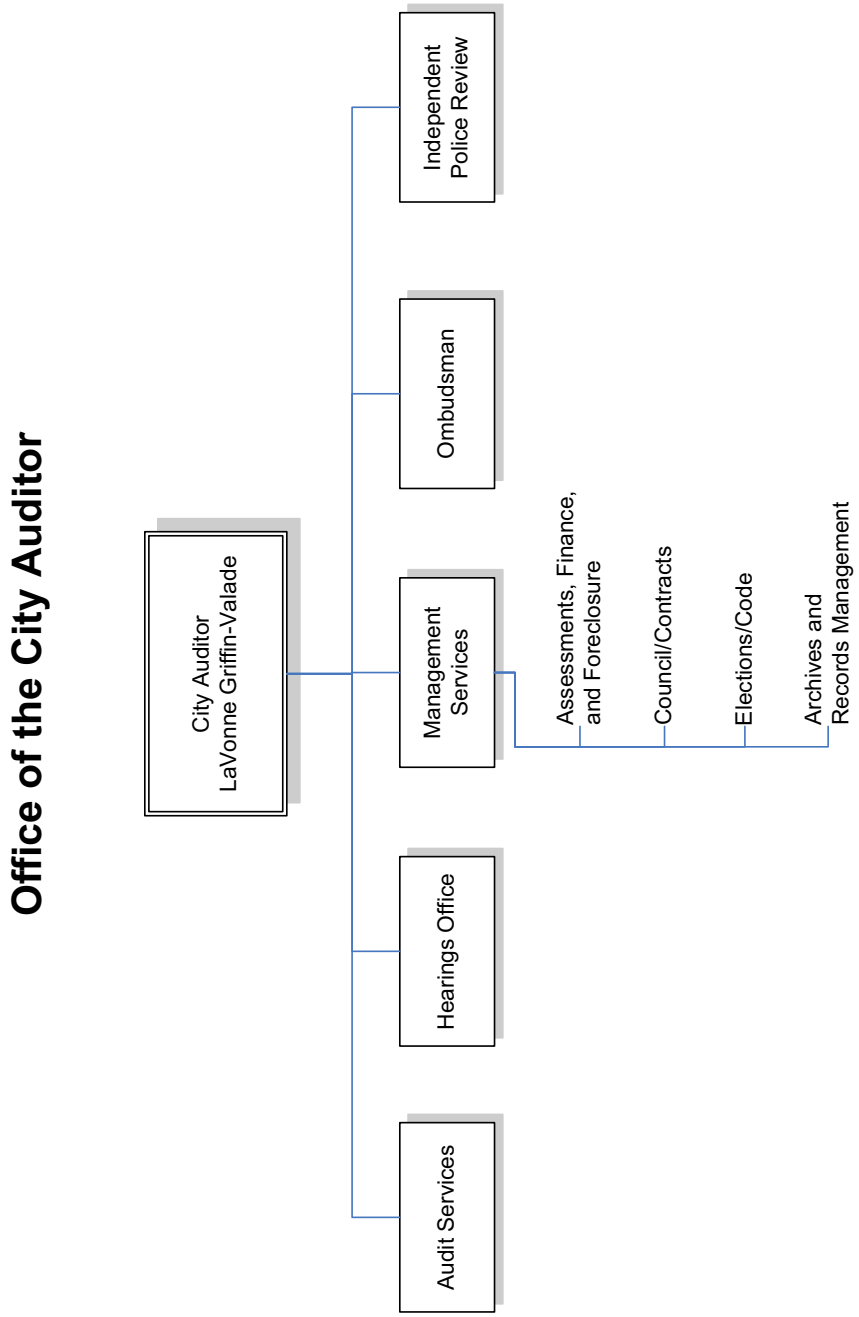


Bureau Programs



Bureau Overview

Requirements	Revised FY 2011-12	Adopted FY 2012-13	Change from Prior Year	Percent Change
Operating	51,784,733	55,067,871	3,283,138	6.34
Capital	0	0	0	0.00
Total Requirements	**51,784,733**	**55,067,871**	**3,283,138**	**6.34**
Authorized Positions	49.30	48.30	(1.00)	(2.03)


Office of the City Auditor
City Auditor
LaVonne Griffin-Valade
Audit Services
Hearings Office
Management Services
Ombudsman
Independent Police Review
Assessments, Finance, and Foreclosure
Council/Contracts
Elections/Code
Archives and Records Management

Bureau Summary

Bureau Mission

The mission of the City Auditor's Office is to ensure open and accountable government. This is accomplished by conducting independent and impartial reviews that promote efficient, effective and equitable services and by providing access to City information.

Bureau Overview

The elected City Auditor provides accountability for the use of public resources. City Charter requires the Auditor to be professionally certified and assigns the Auditor a variety of responsibilities, including conducting performance audits, administering City elections, maintaining all official records of the City, overseeing the Council agenda and meetings, and other accountability functions. City Code also authorizes the Auditor to provide civilian oversight of the Portland Police Bureau, impartial hearings of appeals of City decisions, and independent investigations of complaints.

The Assessments, Finance and Foreclosure program in the Auditor's Office also manages several large funds, totaling approximately $45.7 million in FY 2012-13, which finance both large and small local improvement projects. These figures are displayed as part of the Auditor's Office budget, however, the FY 2012-13 requested operating budget for the Auditor's Office is $9.5 million.

Strategic Direction

Accountability

Portland has long been a leader in working for government accountability, largely through the efforts of the City Auditor's Office. The Auditor's role is to advocate for efficient service delivery to Portlanders, effective management of the City organization, and open and transparent processes. Accountability is a major focus of all the Auditor's programs.

Responsive Government

Over the last three fiscal years, the Auditor's Office has undertaken several initiatives to improve services and promote a more responsive government. These include the following:

- The bureau's website continues to be streamlined and improved. Recently, the Council Clerk page was revised to ease access to Council documents, decisions and proceedings.
- The Auditor's police oversight authority was strengthened considerably.
- The new Portland Archives and Records Center was opened in a more central location and with more capacity to serve employees, researchers, and interested members of the public.
- The annual community survey was improved and revised.
- The Auditor's Office increased its capacity to conduct more frequent and comprehensive audits of the City's information technology systems.
- The Auditor launched a 24/7 tip line to allow anonymous reporting of concerns about possible employee misconduct to the City Ombudsman. The reporting system is open to the public and City employees.

FY 2012-13 Service Improvement Plan

Pilot Project - Assess distribution of services by neighborhood coalition: East Portland

The Audit Services Division will undertake an assessment of the distribution of services in the East Portland neighborhood coalition. The methodology for the pilot project has yet to be determined, but to the extent that it is effective in clarifying any problem areas in the East Portland coalition, this initial assessment can be used as a template for future reviews of other coalitions.

Elevate the profile and increase the effectiveness of the Ombudsman function

The Auditor has recognized the need to build community and Citywide awareness of the Office of Ombudsman's role and to strengthen the office's ability to effect positive change when appropriate. Despite budget cuts in FY 2012-13, the following action steps are planned:

- Targeted outreach in the community
- Regular training on ethics and fraud for City employees
- Regular reporting on the outcome of investigations
- Proactive outreach to City officials and employees
- More comprehensive annual reports, including media coverage

Focus efforts of the Foreclosure Program on egregious properties

Depending on available resources, the Auditor plans to continue current pre-foreclosure efforts, allowing eligible property owners to participate in individualized payment plans, resolve liens, solve the problems that prompted those liens in the first place and avoid forcing residents from their properties. As of December 31, 2011, these efforts had brought the City approximately $7 million that might have previously gone unrealized, exceeding targets by 54 percent.

Although work to assist property owners in resolving their delinquent accounts will continue, the program will focus on initiating foreclosure proceedings against egregious properties and forward these properties to City Council for foreclose decisions.

Summary of Budget Decisions

Reduction Packages

6% Mandatory Reduction

This cut eliminates the Deputy City Ombudsman position, leaving 1.00 FTE in the Office of the Ombudsman, diminishing the Ombudsman's ability to revitalize the program and resulting in fewer complaints being investigated. It leaves the office with no back up or continuity in the event of an absence. Reductions to external materials and services across the Auditor's Office programs affect professional development and credential maintenance, contracting for outside professional expertise, and purchase of software and supplies.

OMF Interagency Adjustments

The package reflects a decrease of $49,377 in interagency costs resulting from decision packages in the Office of Management and Finance. An adjustment to the bureau's ongoing General Fund discretionary target was made to balance the decreased costs.

Non-Represented Merit Freeze

The package reflects a decrease of $39,116 in personnel services costs resulting from a freeze on merit increases in FY 2012-13 for non-represented employees making more than $45,000 per year.

Office of the Ombudsman

Description

The Office of the Ombudsman is an independent, impartial office that receives complaints from the public and City employees about administrative acts of the City. The Ombudsman has the authority to investigate complaints to determine whether the City has acted fairly and reasonably. If a complaint is justified, the Ombudsman will work with the complainant and the bureau to find a fair and just solution and may issue a report recommending changes in policies or procedures to avoid subsequent problems. If a complaint is not justified, the Ombudsman will explain the reasoning and the implications to the complainant. This process protects City bureaus from unfounded criticism.

The Ombudsman plays a significant role in addressing public concerns, thus avoiding more costly conflicts. The Ombudsman is committed to ensuring government accountability through oversight, increasing trust in government, continuing outreach efforts to underrepresented members of the public, and investigating and managing reports received from the Auditor's OpenCity Tipline.

Goals

The Ombudsman supports the City goal of delivering efficient, effective, and accountable municipal services and the bureau goal of improving City accountability. By facilitating communications between citizens and government and making recommendations to improve administrative practices and procedures, the Ombudsman seeks to promote responsiveness and quality in government.

Performance

The Office of the Ombudsman responds to more than 350 complaints and requests per year and expects that number to increase through additional outreach and enhanced reporting methods. The Ombudsman manages another 35 or so reports received through the Auditor's Fraud Alert line. In FY 2010-11, a survey of those who had used the Office of the Ombudsman services indicated that 93% of respondents were satisfied with the timeliness of the response to their complaint; the goal was 85%. In the spring of each year, the Office of the Ombudsman produces an annual report describing samples of cases and accomplishments.

Changes to Services and Activities

The Ombudsman has increased efforts at outreach, particularly to underrepresented or disenfranchised members of the community. The Ombudsman is also prioritizing complaints that may be indicative of a systemic problem. Due to mandatory budget reductions in FY 2012-13, the Deputy City Ombudsman position was eliminated.

FTE & Financials	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
FTE	2.00	2.00	2.00	1.00	1.00
Expenditures					
Ombudsman Office	287,447	263,632	304,529	182,995	182,995
Total Expenditures	**287,447**	**263,632**	**304,529**	**182,995**	**182,995**

Performance	Actual FY 2009-10	Actual FY 2010-11	Yr End Est. FY 2011-12	Base FY 2012-13	Target FY 2012-13
Effectiveness					
Percentage of citizens who are satisfied or very satisfied with the service they received.(Ombudsman)	75%	80%	84%	85%	85%
Efficiency					
Percentage of citizens who feel the office's response was timely (Ombudsman).	93%	93%	94%	94%	94%
Workload					
Number of complaints and requests (Ombudsman)	366	365	341	350	350

Administration & Support (Management Services)

Description

Administrative Support

The Management Services Division is the Auditor's executive office, providing leadership, accountability, and support for all activities of the City Auditor's Office. These functions include policy analysis, budgeting, accounting, human resources, payroll activities, purchasing, and information technology projects and systems. This division monitors problem-solving efforts throughout the office and serves as a contact point for other bureaus and offices in the City.

Direct Public Support

Management Services also provides direct support to members of the public. This division is responsible for managing elections processes for the City. It also administers the lobbyist program, registers lobbying entities, receives and publishes lobbying reports, and maintains the online reporting applications. Management Services administers and maintains the repository of the Portland Policy Documents. Staff members review documents that add, delete, and/or amend Citywide policies and make them available on PortlandOnline. This division also administers and supports PortlandOnline for the bureau.

Goals

Management Services helps attain the City's goal of delivering efficient, effective, and accountable municipal services, as well as the bureau goal of providing leadership and accountability.

Performance

In FY 2010-11, administrative costs were 6.9% of the total operating budget, meeting the goal of being under 10%. The FY 2012-13 target is 8%. In FY 2010-11, the Elections Officer processed 3 elections filings. Due to the May 2012 Primary Election, the projected number of filings is 39 for FY 2011-12. This number is expected to decrease again in FY 2012-13 because it is an off-cycle elections year.

Changes to Services and Activities

No major changes to services or activities are planned, although a number of factors continue to impact the workload of the division. These include a busy election season, elections-related support of the Charter Review Commission, preparation for the potential addition of an Independent Utility Commission, further implementation of SAP, and significant software-related projects.

FTE & Financials	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
FTE	4.00	4.00	4.50	4.50	4.50
Expenditures					
Administration & Support	567,501	567,819	692,889	710,475	710,475
Total Expenditures	**567,501**	**567,819**	**692,889**	**710,475**	**710,475**

Performance	Actual FY 2009-10	Actual FY 2010-11	Yr End Est. FY 2011-12	Base FY 2012-13	Target FY 2012-13
Efficiency					
Administrative costs: Goal is 10% or less of total budget	7.3%	6.9%	7.0%	7.0%	7.0%
Workload					
Number of Election Filings	17	3	39	3	3

Audit Services

Description

The mission of the Audit Services Division is to promote honest, efficient, effective, and fully accountable City government. The division conducts independent audits that, in accordance with government auditing standards, provide objective information and recommendations to City elected officials, City managers, and the public.

Performance and financial audit reports identify savings and revenue enhancements, strengthen management controls, and improve the efficiency and effectiveness of City government operations. Since 1985, Audit Services has issued more than 190 audit reports and identified over $18.1 million in measurable financial benefits to the City. Bureaus have implemented, or are in the process of implementing, almost 90% of audit report recommendations.

Goals

Audit Services supports the City goal of delivering efficient, effective, and accountable City services and the Auditor's Office goal of improving City accountability and performance by reporting its independent and impartial audit results and recommendations.

Performance

Audit Services issued 12 audit reports in FY 2010-11 to help improve the City's public accountability and to identify opportunities for increased efficiency and effectiveness. The goal for FY 2012-13 is 12 reports. In FY 2010-11, the cost per audit hour was $99; the projected cost for FY 2012-13 is $110. In FY 2010-11, City management implemented 94% of audit recommendations, exceeding the current goal of 85%. The goal for FY 2012-13 remains at 85%.

The percentage of recommendations implemented reflects their value to City management, as well as the real ability for management to make the suggested improvements. The measure of cost per audit hour shows the City's cost to provide an hour of audit time, which can be reviewed against other audit providers' costs as well as used in forecasting the total costs of an audit based on the estimated completion time. The number of audits issued is an important measurement of office activity and productivity and can be compared year-to-year, as well as measured against other offices and against the number of auditors on staff.

Changes to Services and Activities

The Auditor's Office has increased its capacity to conduct more frequent and comprehensive audits of the City's information technology systems. Audit Services ceased production of the annual Service Efforts and Accomplishments report in order to focus audit resources on producing performance audits with actionable recommendations to improve City efficiency and effectiveness.

FTE & Financials	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
FTE	12.80	12.80	12.80	12.80	12.80
Expenditures					
Audit Services	1,531,195	1,466,835	1,785,854	1,743,061	1,743,061
CAFR Audit	300,649	336,570	233,522	373,522	453,522
PDC Audit	89,300	125,835	108,800	108,800	108,800

FTE & Financials	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
Single Audit	0	110,460	136,550	156,550	176,550
Total Expenditures	**1,921,144**	**2,039,700**	**2,264,726**	**2,381,933**	**2,481,933**

Performance	Actual FY 2009-10	Actual FY 2010-11	Yr End Est. FY 2011-12	Base FY 2012-13	Target FY 2012-13
Effectiveness					
Percent of report recommendations implemented (Audit Services)	89%	94%	85%	85%	85%
Efficiency					
Full cost per audit hour (Audit Services)	$98	$99	$110	$110	$110
Workload					
Number of reports issued (Audit Services)	9	12	12	12	12

City Recorder

Description

The City Recorder program consists of two divisions that develop and maintain accurate and objective documentation of City business and records. These are the Council Clerk/Contracts division and the Archives and Records Management Division.

Council Clerk/Contracts

As the administrator of Council sessions, the Council Clerk prepares the agenda, processes ordinances and resolutions, compiles official minutes, and provides easy access to these proceedings. The staff also produces the official versions of City Charter and Code, gives final approval of City contract documents, approves claims for payment against the City, and disburses payments.

Archives and Records Management

Archives and Records Management is responsible for records retention schedules, records storage and confidential destruction, preservation of historical records, and reference and retrieval services for the public and City employees at the Portland Archives and Records Center (PARC). The staff assists elected officials and bureaus in managing their public records legally and efficiently. They help bureaus to develop records retention schedules that meet bureau needs, and give guidance and instruction on public records issues. Archives and Records Management also administers the Efiles/TRIM electronic records management and retention system to ensure that the City's electronic records comply with retention regulations and are easily accessible.

Goals

This program supports the City goal of delivering efficient, effective, and accountable services and the bureau's goal of ensuring open and transparent Council deliberations.

Performance

In FY 2010-11, the program processed 164,467 checks/deposit advices; the target for FY 2012-13 is 162,000. In FY 2010-11, the direct cost to retrieve and deliver a record was $6.03 per request; in FY 2012-13 the targeted cost is $6.50. In FY 2010-11, the number of Efiles records viewed by the public was 336,820 and the projection for FY 2012-13 is 780,000.

Changes to Services and Activities

There are significant changes that directly affect workload of this program. City employee and public usage of services has more than doubled since the opening of PARC at Portland State University campus in May 2010. Continued efforts to deploy Efiles/TRIM to additional bureaus Citywide has increased the workload in Archives and Records Management. The implementation of SAP has increased the workload in the Council Clerk/Contracts division - an increased level of work that is projected to continue.

FTE & Financials	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
FTE	15.00	15.00	14.50	14.50	14.50
Expenditures					
Archives & Records Management	2,003,215	2,275,911	2,457,311	2,458,348	2,458,348
Council Clerk & Contracts	780,488	811,392	906,606	865,290	865,290
Total Expenditures	**2,783,703**	**3,087,303**	**3,363,917**	**3,323,638**	**3,323,638**

Performance	Actual FY 2009-10	Actual FY 2010-11	Yr End Est. FY 2011-12	Base FY 2012-13	Target FY 2012-13
Effectiveness					
Percent of requests provided within 24 hours (Archives)	99%	98%	99%	99%	99%
Number of electronic documents viewed through Efiles	270,802	336,820	505,000	780,000	780,000
Efficiency					
Direct cost per retrieval and delivery of record from Records Center	$5.98	$6.03	$6.50	$6.50	$6.50
Workload					
Number of checks/deposit advices processed	229,526	164,467	162,000	160,000	160,000

Assessments, Finance and Foreclosure

Description

The Assessments, Finance and Foreclosure program assists the City in providing a wide range of services to property owners through special assessments. The program helps plan and finance local improvement projects, such as sewer and street improvements and sidewalk repairs. The program also assists with code enforcement efforts, such as nuisance abatements and demolitions, and assesses penalties and provides property owners with a variety of financing mechanisms to pay off their assessments. The program oversees the Local Improvement District (LID) Construction Fund, the Bancroft Bond Fund, and the Assessment Collection Fund. These funds, totaling approximately $46 million, are included in the Auditor's Office budget.

The primary objective of the Foreclosure Program is to protect the interest of bondholders and taxpayers by recovering costs incurred by the City in providing services. The program staff works closely with the Bureaus of Transportation, Development Services, Environmental Services, Water, and Parks and Recreation in providing counseling and assistance to property owners regarding their assessments. Staff investigates and conducts research to see if individuals qualify for financial assistance, prepares individual payment plans, and contacts other agencies for assistance as needed.

Goals

The Assessments, Finance and Foreclosure program supports the City goal of improving the quality of life in neighborhoods and the bureau goal of providing accurate assessment recordings, financing, and information to protect the interest of City bureaus, bondholders, and taxpayers.

Performance

In FY 2010-11, this program conducted 1,241 new assessments; the projection for FY 2012-13 is 3,464. In FY 2010-11, there were 621 assessments per staff person; the projection for FY 2012-13 is 1,734 assessments per staff person.

Changes to Services and Activities

The Auditor's Office will be contracting for an analysis of options for the Lien Accounting System, which is in urgent need of replacement. After this analysis is conducted, we will develop a plan for its expeditious replacement.

The size of the LID Construction Fund budget is primarily driven by the number of construction projects in process and under consideration at any one time. It is anticipated that funding activity will increase in FY 2012-13 with the expected completion of the Portland Streetcar Loop Extension LID projects. In addition, significant budget changes can occur with the sale of special assessment bonds for the financing of large LID projects and the increased use of system development charges to pay for City infrastructure.

FTE & Financials	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
FTE	3.00	3.00	3.00	3.00	3.00
Expenditures					
Assessments, Finance & Foreclosure	619,905	647,007	801,466	699,103	699,103
Total Expenditures	**619,905**	**647,007**	**801,466**	**699,103**	**699,103**

Performance	Actual FY 2009-10	Actual FY 2010-11	Yr End Est. FY 2011-12	Base FY 2012-13	Target FY 2012-13
Efficiency					
Number of assessments per staff person	1,272	621	696	1,734	1,734
Workload					
New liens assessed	2,543	1,241	1,392	3,464	3,464

Hearings Office

Description

The Hearings Office provides a forum for public hearings and renders objective decisions based on City Code on matters over which City Council grants it jurisdiction. The office provides appeal hearings for City bureaus, conducts hearings on certain types of land use applications, and hears cases pursuant to intergovernmental agreements with other governmental bodies such as Multnomah County, the Port of Portland and TriMet.

The Hearings Office hears cases initiated by a governmental body against a person or property and cases brought by parties who believe that a governmental determination is not legally or factually correct, offering a venue for the public to appeal where allowed by City Code. In all types of cases, the purpose of the Hearings Officer is to ensure the actions and determinations by the governmental body are legally supportable.

Goals

The office supports the City goal of delivering efficient, effective, and accountable municipal services and the bureau goal of improving City accountability and performance by reporting its independent and impartial reviews, findings, conclusions, and recommendations.

Performance

In FY 2010-11, the Hearings Officer determined 707 cases; the projection for FY 2012-13 is 900 cases. No land use cases were remanded by the Land Use Board of Appeals in FY 2010-11, and the Hearings Office has a goal of zero remanded cases for FY 2012-13.

Changes to Services and Activities

Land use, exclusion, and tow hearings have been increasing during the current fiscal year, a trend that needs to be monitored closely in order to ensure adequate staffing is available to meet legal requirements for this program.

FTE & Financials	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
FTE	3.90	3.90	3.50	3.50	3.50
Expenditures					
Hearings Office	526,474	488,011	602,685	599,638	599,638
Total Expenditures	**526,474**	**488,011**	**602,685**	**599,638**	**599,638**

Performance	Actual FY 2009-10	Actual FY 2010-11	Yr End Est. FY 2011-12	Base FY 2012-13	Target FY 2012-13
Workload					
Number of code, appeal, land use, and tow cases	832	707	800	900	900

Independent Police Review

Description

The Independent Police Review (IPR) division is an impartial oversight agency under the authority of the independently elected City Auditor. IPR was created to improve police accountability, promote higher standards of police services and increase public confidence. IPR receives complaints, reviews and participates in ongoing police internal investigations, and monitors and reports on complaint status. It also has the authority to conduct joint or independent investigations when necessary. IPR participates as a voting member of the Police Review Board, which is the body that reviews allegations of police misconduct. The division hires outside experts to review officer-involved shootings and in-custody deaths. Staff in IPR provide assistance to the Citizen Review Committee, which reviews and rules on appeals of investigation findings and advises the Portland Police Bureau (PPB) on ways to improve practices.

Goals

The City Auditor's goal is to ensure that IPR carries out its civilian oversight responsibilities in a manner that is professional, unbiased, responsive, and fair. The work of IPR supports the City goal of delivering efficient, effective, and accountable services.

Performance

In FY 2010-11, IPR received 410 complaints; 420 complaints are projected for FY 2012-13. In FY 2010-11, the Auditor's annual community survey reported that 34% of respondents rated IPR's efforts to regulate police conduct as good or very good; the goal for FY 2012-13 is 40%. In FY 2010-2011, the median number of days to complete intake investigations was 27, and IPR has set a target of 20 days for FY 2012-13.

Changes to Services and Activities

IPR has fully implemented Council's 2010 revisions to its ordinance. The changes strengthened IPR's role in the oversight of PPB in three main areas: increased IPR's authority to conduct independent administrative investigations; strengthened IPR's role in administrative investigations undertaken by PPB; and revised PPB's disciplinary review board with provisions for a more transparent and balanced Police Review Board. The new and enhanced responsibilities have increased the workload of the Director and Assistant Director and the level of work is projected to continue into the future.

FTE & Financials	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
FTE	9.80	9.30	9.00	9.00	9.00
Expenditures					
Independent Police Review	1,066,847	1,172,206	1,211,548	1,241,345	1,326,345
Total Expenditures	**1,066,847**	**1,172,206**	**1,211,548**	**1,241,345**	**1,326,345**

Performance	Actual FY 2009-10	Actual FY 2010-11	Yr End Est. FY 2011-12	Base FY 2012-13	Target FY 2012-13
Effectiveness					
Percentage of residents rating IPR's regulation of Portland Police as good or very good	NA	34%	33%	40%	40%

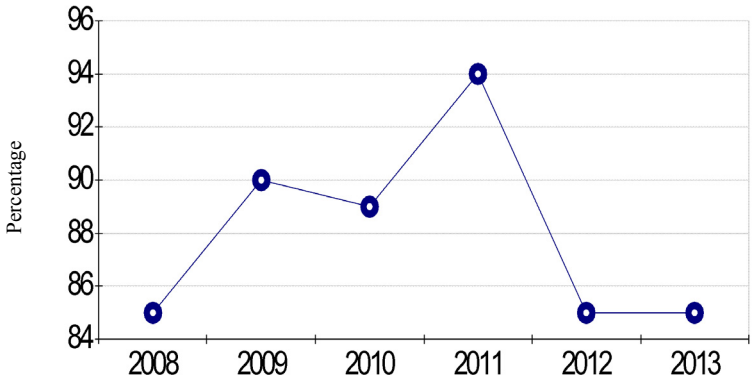
Performance	Actual FY 2009-10	Actual FY 2010-11	Yr End Est. FY 2011-12	Base FY 2012-13	Target FY 2012-13
Efficiency					
Median number of days to complete intake investigations (IPR)	NA	27	24	20	20
Workload					
Number of citizen complaints (IPR)	389	410	420	420	420

FTE & Financials	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
Expenditures					
Assessments & Improvements	1,237,450	1,249,593	1,520,862	1,404,556	1,404,556
Total Expenditures	**1,237,450**	**1,249,593**	**1,520,862**	**1,404,556**	**1,404,556**

Performance Measures

Percent of audit recommendations implemented

In FY 2009-10, City management implemented 89% of audit recommendations, exceeding the goal of 85%. The goal for FY 2011-12 remains at 85%.



	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Adopted FY 2012-13
Resources					
External Revenues					
Charges for Services	1,267,193	1,291,593	1,146,885	1,202,721	1,202,721
Bond & Note	40,075,712	10,987,181	16,533,107	16,981,654	16,981,654
Miscellaneous	19,506,947	11,022,502	8,706,456	11,497,611	11,497,611
Total External Revenues	**60,849,852**	**23,301,276**	**26,386,448**	**29,681,986**	**29,681,986**
Internal Revenues					
General Fund Discretionary	3,356,404	3,446,203	4,160,970	3,660,236	3,845,236
General Fund Overhead	3,303,301	3,609,767	3,737,201	4,122,089	4,122,089
Fund Transfers - Revenue	7,264	3,477	23,022	73	73
Interagency Revenue	795,300	774,353	960,204	927,681	927,681
Total Internal Revenues	**7,462,269**	**7,833,800**	**8,881,397**	**8,710,079**	**8,895,079**
Beginning Fund Balance	21,679,738	20,942,440	16,516,888	16,490,806	16,490,806
Total Resources	**$89,991,859**	**$52,077,516**	**$51,784,733**	**$54,882,871**	**$55,067,871**
Requirements					
Bureau Expenditures					
Personnel Services	4,721,831	4,733,285	5,094,032	5,079,044	5,079,044
External Materials and Services	1,174,951	1,556,187	1,582,829	1,580,768	1,765,768
Internal Materials and Services	3,320,208	3,683,773	4,085,761	3,883,871	3,883,871
Total Bureau Expenditures	**9,216,991**	**9,973,245**	**10,762,622**	**10,543,683**	**10,728,683**
Fund Expenditures					
Debt Service	32,591,810	14,847,700	10,052,078	24,047,181	24,047,181
Contingency	0	0	4,015,537	3,800,317	3,800,317
Fund Transfers - Expense	27,240,619	10,739,563	12,660,122	3,402,496	3,402,496
Debt Service Reserves	0	0	14,294,374	13,011,571	13,011,571
Total Fund Expenditures	**59,832,429**	**25,587,263**	**41,022,111**	**44,261,565**	**44,261,565**
Ending Fund Balance	20,942,440	16,517,008	0	77,623	77,623
Total Requirements	**$89,991,859**	**$52,077,516**	**$51,784,733**	**$54,882,871**	**$55,067,871**
Programs					
Administration & Support	567,777	567,819	692,889	710,475	710,475
Assessments & Improvements	1,237,450	1,249,593	1,520,862	1,404,556	1,404,556
Assessments, Finance & Foreclosure	619,905	647,007	801,466	699,103	699,103
Audit Services	1,921,144	2,039,700	2,264,726	2,381,933	2,481,933
Campaign Finance	203,931	20,109	0	0	0
City Recorder	2,783,703	3,087,303	3,363,917	3,323,638	3,323,638
Debt Management	0	434,474	0	0	0
Hearings Office	526,474	488,011	602,685	599,638	599,638
Independent Police Review	1,066,847	1,172,206	1,211,548	1,241,345	1,326,345
Ombudsman Office	287,447	263,632	304,529	182,995	182,995
Progress Board	2,312	3,391	0	0	0
Total Programs	**9,216,991**	**$9,973,245**	**$10,762,622**	**$10,543,683**	**$10,728,683**

		Salary Range		Revised FY 2010-11		Proposed FY 2011-12		Adopted FY 2011-12	
Class	Title	Minimum	Maximum	No.	Amount	No.	Amount	No.	Amount
30000434	Administrative Assistant	45,074	69,451	1.00	67,424	1.00	59,604	1.00	59,604
30000433	Administrative Specialist, Sr	41,974	64,626	1.00	58,749	1.00	61,161	1.00	61,161
30000545	Archivist & Records Center Supervisor	63,378	84,635	1.00	84,636	1.00	84,636	1.00	84,636
30000544	Archivist, Assistant	54,725	72,925	2.00	132,228	2.00	132,228	2.00	132,228
30000551	Audit Services, Director of	86,840	117,686	1.00	117,684	1.00	117,684	1.00	117,684
30000558	Auditor, Chief Deputy City	86,840	117,686	1.00	106,452	1.00	110,456	1.00	110,456
30000003	Auditor, City	103,522	103,522	1.00	103,524	1.00	103,524	1.00	103,524
30000448	Business Systems Analyst	57,450	76,586	1.00	71,664	1.00	74,598	1.00	74,598
30000546	Clerk to City Council	57,450	76,586	1.00	76,584	1.00	76,584	1.00	76,584
30000492	Community Outreach & Informtn Rep	54,725	72,925	2.00	143,036	2.00	145,232	2.00	145,232
30000553	Complaint Investigator	57,450	76,586	3.00	221,868	2.00	155,741	2.00	155,741
30000547	Council Support & Contracts Supervisor	63,378	84,635	1.00	84,636	1.00	84,636	1.00	84,636
30000568	Financial Analyst, Sr	63,378	84,635	1.00	84,636	1.00	84,636	1.00	84,636
30000552	Foreclosure Program Manager	63,378	84,635	1.00	84,636	1.00	84,636	1.00	84,636
30000028	Hearings Clerk	43,638	55,723	2.00	103,608	2.00	106,080	2.00	106,080
30000598	Hearings Officer	86,840	117,686	1.00	117,684	1.00	117,684	1.00	117,684
30000556	IPR Program Manager	86,840	117,686	1.00	114,774	1.00	117,684	1.00	117,684
30000555	IPR Program Manager, Assistant	69,826	93,829	1.00	92,328	1.00	93,453	1.00	93,453
30000451	Management Analyst	57,450	76,586	2.00	138,840	2.00	141,183	2.00	141,183
30000452	Management Analyst, Sr	63,378	84,635	1.00	84,636	1.00	84,636	1.00	84,636
30000450	Management Assistant	45,074	69,451	2.00	129,568	2.00	132,028	2.00	132,028
30000548	Management Auditor	57,450	76,586	3.00	222,480	3.00	226,653	3.00	226,653
30000550	Management Auditor, Principal	69,826	93,829	2.00	187,656	2.00	187,656	2.00	187,656
30000549	Management Auditor, Sr	63,378	84,635	4.00	306,396	4.00	315,190	4.00	315,190
30000012	Office Support Specialist II	31,512	43,950	3.00	128,988	3.00	131,868	3.00	131,868
30000013	Office Support Specialist III	40,310	51,896	2.00	103,800	2.00	103,800	2.00	103,800
30000554	Ombudsman, City	75,109	100,048	1.00	89,382	1.00	93,048	1.00	93,048
30000542	Records Center Assistant	36,483	56,160	2.00	91,794	2.00	94,255	2.00	94,255
30000543	Records Management Specialist	57,450	76,586	1.00	76,584	1.00	76,584	1.00	76,584
TOTAL FULL-TIME POSITIONS				46.00	3,426,275	45.00	3,397,158	45.00	3,397,158
30000553	Complaint Investigator	57,450	76,586	0.50	35,712	0.50	37,177	0.50	37,177
30000598	Hearings Officer	86,840	117,686	0.50	45,204	0.50	45,204	0.50	45,204
30000555	IPR Program Manager, Assistant	69,826	93,829	0.50	38,268	0.50	39,840	0.50	39,840
30000548	Management Auditor	57,450	76,586	0.90	34,200	0.90	35,370	0.90	35,370
30000549	Management Auditor, Sr	63,378	84,635	0.90	44,772	0.90	46,455	0.90	46,455
TOTAL PART-TIME POSITIONS				3.30	198,156	3.30	204,046	3.30	204,046
TOTAL LIMITED TERM POSITIONS				0.00	0	0.00	0	0.00	0
GRAND TOTAL				49.30	3,624,431	48.30	3,601,204	48.30	3,601,204

This chart shows decisions and adjustments made during the budget process. The chart begins with an estimate of the bureau's Current Appropriations Level (CAL) requirements.

Action	Amount			FTE	Decision
	Ongoing	One-Time	Total Package		
FY 2012-13	10,871,457	0	10,871,457	49.30	FY 2012-13 Current Appropriation Level
CAL Adjustments					
	0	0	0	0.00	None
Mayor's Proposed Budget Decisions					
	(159,520)	0	(159,520)	(0.50)	Auditor 4% reduction
	(79,761)	0	(79,761)	(0.50)	Auditor 6% reduction
	0	(39,116)	(39,116)	0.00	Non-represented merit freeze
	(49,377)	0	(49,377)	0.00	OMF interagency adjustments
Approved Budget Additions and Reductions					
	0	0	0	0.00	None
Adopted Budget Additions and Reductions					
	0	0	0	0.00	None
	(288,658)	**(39,116)**	**(327,774)**	**(1.00)**	**Total FY 2012-13 Decision Packages**
			10,543,683	**48.30**	**Total Adopted Budget**