CITY OF SAN JOSE
CAPITAL OF SILICON VALLEY

Office of the City Auditor

Gerald A. Silva, City Auditor

August 22, 2006

Honorable Members of the City Council Rules Committee
200 East Santa Clara Street
San Jose, CA 95113

I recommend the Rules Committee include the following assignments on the City Auditor's 2006-07 Audit Workplan. These proposed assignments incorporate recommendations from the Mayor, City Councilmembers, the City Manager, and other City Council appointees.

Assignments In Progress:

1. TEAM San Jose (2004-05)
2. Public Works Transportation Contract Cycle Times
3. Traffic Calming
4. Arena Management
5. Purchase Card Utilization
6. City Debt and Investment Program
7. Santa Clara County Cities Association

Assignments Not Yet Started

8. Los Lagos Golf Course Operations and Finances
9. Workers' Compensation Program
10. Public Works' Cost Estimation Process
11. Vehicle Maintenance Procedures
12. Housing Rehabilitation
13. Risk Management
14. Police Department Overtime
15. Information Technology Department

Annual Assignments

16. Annual Financial Audit and Single Audit Overview
17. Allied Waste Contract Expenditures
18. TEAM San Jose (2005-06)
19. Workers' Compensation Program Claims Liability

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On-going Assignments

20. Quarterly Sales Tax Audits
21. Semiannual Audit Recommendation Follow-Up
22. Review of Significant Requests For Proposal
23. Cardroom Audit Overview
24. Other Revenue Audits
25. Redevelopment Disposition and Development Agreements

New Audit Requests

26. Community Based Organizations' (CBO) Financial Reporting and Accountability
27. Decentralized Cash Handling Processes
28. Convention and Visitors Bureau
29. Consolidated Water Utility Fund

In addition, the City Auditor's Citywide Risk Assessment Model identified additional potential 2006-07 audit subjects. We scored each budgeted program or revenue source using the following criteria:

- Proposed 2005-06 expenditures
- Three-year expenditure trend
- Fund type
- Proposed 2005-06 capital expenditures
- Estimated 2005-06 revenues
- Three-year revenue trend
- Number of staff
- Estimated 2005-06 beginning fund balance
- Audit requests
- Date of last audit

A copy of our Citywide Risk Assessment Model is attached to this report. (Attachment A).

I will present my proposed 2006-07 Audit Workplan to the Rules Committee at its August 30, 2006 meeting.

Respectfully submitted,

Gerald A. Silva
City Auditor

GS:bh
0300I

ATTACHMENT A
CITY-WIDE RISK ASSESSMENT

DEPARTMENT/ACTIVITY	CORE SERVICE/FUND/CATEGORY	TOTAL SCORE	AUDIT REQUEST	RSCORE	WSCORE	Audit Report Number	DATE OF LAST AUDIT	RSCORE	WSCORE	2005-06 STAFF	RSCORE	WSCORE	FUND TYPE	RSCORE	WSCORE	2005-06 PROPOSED	RSCORE	WSCORE	2004-05 ADOPTED	2005-06 PROPOSED	Difference	%	RSCORE	WSCORE	2003-04 REVENUES	2004-05 REVENUES	Difference	%	RSCORE	WSCORE	2003-04 EXPEND	2004-05 EXPEND	Difference	%	RSCORE	WSCORE
	RELATIVE WEIGHTS OF RISK FACTORS				5				5			5			5			5						5						5						5
TRANSPORTATION	TRANSPORTATION OPERATIONS	235	2002	10	50			10	50	61.90	7	35	GEN	10	50	6,712,295	7	35	6,914,489	6,712,295	(202,194)	-2.92%	3	15			0		0	0			0		0	0
PARKS, RECREATION, & NEIGHBORHOO	LIFE ENJOYMENT SERVICES	225	2002	10	50	02-08	2002	3	15	402.59	9	45	GEN	10	50	32,142,163	10	50	33,395,218	32,142,163	(1,253,055)	-3.75%	3	15			0		0	0			0		0	0
PARKS, RECREATION, & NEIGHBORHOO	NEIGHBORHOOD LIVABILITY SERVICES	210	2002	10	50	03-01	2003	2	10	218.28	9	45	GEN	10	50	14,579,234	8	40	16,487,297	14,579,234	(1,908,063)	-11.57%	3	15			0		0	0			0		0	0
POLICE	INVESTIGATIVE SERVICES	210		0	0			10	50	338.48	9	45	GEN	10	50	46,313,839	10	50	46,995,952	46,313,839	(682,113)	-1.45%	3	15			0		0	0			0		0	0
POLICE	STRATEGIC SUPPORT	210	2001	10	50	02-04	2002	3	15	207.40	9	45	GEN	10	50	28,505,686	9	45	28,058,706	28,505,686	446,980	1.59%	1	5			0		0	0			0		0	0
General Fund	Property Taxes	210		0	0			10	50	0.00	0	0	GEN	10	50	143,996,000	10	50	97,915,000	143,996,000	46,081,000	47.06%	9	45	95,648,723	97,915,000	2,266,277	2.37%	3	15			0		0	0
General Fund	Revenue from Federal Government	210		0	0			10	50	0.00	0	0	GEN	10	50	9,854,456	7	35	5,815,690	9,854,456	4,038,766	69.45%	10	50	2,908,137	5,815,690	2,907,553	99.98%	5	25			0		0	0
INFORMATION TECHNOLOGY	SUPPORT DEPARTMENTAL TECHNOLOGY SERVICES	205	2001	10	50			10	50	16.00	3	15	GEN	10	50	1,934,071	4	20	3,179,224	1,934,071	(1,245,153)	-39.17%	4	20			0		0	0			0		0	0
REDEVELOPMENT AGENCY	INITIATE & FACILITATE PRIVATE DEVELOPMENT	205	2002	10	50	95-25	1995	10	50	25.00	4	20	REDEV	7	35	3,814,134	6	30	6,045,743	3,814,134	(2,231,609)	-36.91%	4	20			0		0	0			0		0	0
LIBRARY	PROVIDE ACCESS TO INFO., LIB. MATS, & DIGITAL SOURCE	195		0	0			10	50	270.31	9	45	GEN	10	50	21,553,047	9	45	20,603,871	21,553,047	949,176	4.61%	1	5			0		0	0			0		0	0
PLANNING, BUILDING, & CODE ENFORC	COMMUNITY CODE ENFORCEMENT	195	2002	10	50	04-01	2004	1	5	88.25	8	40	GEN	10	50	8,820,205	7	35	8,833,476	8,820,205	(13,271)	-0.15%	3	15			0		0	0			0		0	0
POLICE	RESPOND TO CALLS FOR SERVICE	195		0	0	97-08	1997	8	40	1,082.00	10	50	GEN	10	50	146,157,839	10	50	143,911,421	146,157,839	2,246,418	1.56%	1	5			0		0	0			0		0	0
INFORMATION TECHNOLOGY	STRATEGIC SUPPORT	190	2001	10	50			10	50	8.75	1	5	GEN	10	50	1,167,800	4	20	1,380,685	1,167,800	(212,885)	-15.42%	3	15			0		0	0			0		0	0
PARKS, RECREATION, & NEIGHBORHOO	COMMUNITY STRENGTHENING SERVICES	190	2002	10	50	03-07	2003	2	10	68.27	7	35	GEN	10	50	5,983,406	6	30	6,393,585	5,983,406	(410,179)	-6.42%	3	15			0		0	0			0		0	0
TRANSPORTATION	STREET LANDSCAPE MAINT	190		0	0			10	50	63.20	7	35	GEN	10	50	10,532,328	8	40	10,618,105	10,532,328	(85,777)	-0.81%	3	15			0		0	0			0		0	0
TRANSPORTATION	TRAFFIC MAINTENANCE	190	2002	10	50	04-02	2004	1	5	45.60	6	30	GEN	10	50	10,421,234	8	40	10,721,185	10,421,234	(299,951)	-2.80%	3	15			0		0	0			0		0	0
AIRPORT	AIRPORT CUSTOMER SERVICE	185		0	0			10	50	264.70	9	45	SPEC	5	25	47,954,328	10	50	49,443,939	47,954,328	(1,489,611)	-3.01%	3	15			0		0	0			0		0	0
GENERAL SVCS	FACILITIES MANAGEMENT	185		0	0	03-08	2003	2	10	98.00	8	40	GEN	10	50	16,632,046	8	40	11,495,782	16,632,046	5,136,264	44.68%	9	45			0		0	0			0		0	0
City-Wide Expenses	Public Safety	185		0	0			10	50	0.00	0	0	GEN	10	50	7,078,173	7	35	4,599,235	7,078,173	2,478,938	53.90%	10	50			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Economic and Neighborhood Development CSA	185		0	0			10	50	0.00	0	0	GEN	10	50	11,434,989	8	40	8,046,397	11,434,989	3,388,592	42.11%	9	45			0		0	0			0		0	0
General Fund	Revenue from State Government	185		0	0			10	50	0.00	0	0	GEN	10	50	10,892,192	8	40	59,003,527	10,892,192	(48,111,335)	-81.54%	5	25	46,316,487	59,003,527	12,687,040	27.39%	4	20			0		0	0
General Fund	Transfers and Reimbursements	185		0	0			10	50	0.00	0	0	GEN	10	50	95,321,831	10	50	77,482,420	95,321,831	17,839,411	23.02%	6	30	90,615,830	77,482,420	(13,133,410)	-14.49%	1	5			0		0	0
INFORMATION TECHNOLOGY	MANAGE/SUPPORT INFORMATION TECH INFRASTRUCT	180	2001	10	50	04-07	2004	1	5	43.50	6	30	GEN	10	50	8,144,656	7	35	6,949,410	8,144,656	1,195,246	17.20%	2	10			0		0	0			0		0	0
POLICE	TRAFFIC SAFETY SERVICES	180		0	0			10	50	54.00	6	30	GEN	10	50	7,994,419	7	35	9,089,921	7,994,419	(1,095,502)	-12.05%	3	15			0		0	0			0		0	0
REDEVELOPMENT AGENCY	PROMOTE & IMPLEMENT NEIGHBORHOOD IMPRV STRATE	180		0	0			10	50	24.00	4	20	REDEV	7	35	4,882,090	6	30	3,408,863	4,882,090	1,473,227	43.22%	9	45			0		0	0			0		0	0
TRANSPORTATION	SANITARY SEWER MAINTENANCE	180		0	0			10	50	89.85	8	40	GEN	10	50	9,547,296	7	35	9,355,222	9,547,296	192,074	2.05%	1	5			0		0	0			0		0	0
General Fund	Revenue from Local Agencies	180		0	0			10	50	0.00	0	0	GEN	10	50	41,928,346	10	50	42,147,901	41,928,346	(219,555)	-0.52%	3	15	41,862,060	42,147,901	285,841	0.68%	3	15			0		0	0
CITY ATTORNEY	LEGAL REPRESENTATION	175		0	0			10	50	46.40	6	30	GEN	10	50	6,646,533	7	35	5,737,322	6,646,533	909,211	15.85%	2	10			0		0	0			0		0	0
FIRE	EMERGENCY RESPONSE	175		0	0	01-05	2001	4	20	720.20	10	50	GEN	10	50	107,419,644	10	50	102,678,407	107,419,644	4,741,237	4.62%	1	5			0		0	0			0		0	0
INFORMATION TECHNOLOGY	PROVIDE ENTERPRISE TECH SYSTEMS AND SOLUTIONS	175	2004	10	50	04-06	2004	1	5	33.50	5	25	GEN	10	50	4,482,614	6	30	4,815,543	4,482,614	(332,929)	-6.91%	3	15			0		0	0			0		0	0
PUBLIC WORKS	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES & INFRA	175	2001	10	50	04-03	2004	1	5	284.13	9	45	CAP	3	15	28,832,493	9	45	28,991,588	28,832,493	(159,095)	-0.55%	3	15			0		0	0			0		0	0
TRANSPORTATION	PARKING SERVICES	175		0	0			10	50	45.64	6	30	GEN	10	50	10,483,747	8	40	10,224,285	10,483,747	259,462	2.54%	1	5			0		0	0			0		0	0
TRANSPORTATION	PAVEMENT MAINTENANCE	175		0	0			10	50	54.47	6	30	GEN	10	50	5,858,305	6	30	6,301,947	5,858,305	(443,642)	-7.04%	3	15			0		0	0			0		0	0
General Fund	Other Revenue	175		0	0			10	50	0.00	0	0	GEN	10	50	19,562,861	8	40	23,688,273	19,562,861	(4,125,412)	-17.42%	3	15	16,023,347	23,688,273	7,664,926	47.84%	4	20			0		0	0
Nonmajor Special Revenue Funds	Supplemental Local Law Enforcement (Fund 414)	175		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	2,007,277	1,000,308	(1,006,969)	-50.17%	10	50	7,624,380	1,325,149	(6,299,231)	-82.62%	10	50
Nonmajor Special Revenue Funds	Federal LLEBG Program (Fund 415)	175		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	761,792	284,563	-477,229	-62.65%	10	50	1,205,207	304,867	-900,340	-74.70%	10	50
ECON DEVMT	STRATEGIC SUPPORT	170		0	0			10	50	6.50	1	5	GEN	10	50	779,324	3	15	512,134	779,324	267,190	52.17%	10	50			0		0	0			0		0	0
FIRE	FIRE PREVENTION	170		0	0	01-05	2001	4	20	21.05	4	20	GEN	10	50	3,228,972	6	30	1,000,956	3,228,972	2,228,016	222.59%	10	50			0		0	0			0		0	0
PLANNING, BUILDING, & CODE ENFORC	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPECTION	170		0	0	00-08	2000	5	25	206.45	9	45	GEN	10	50	23,435,587	9	45	22,682,235	22,980,587	298,352	1.32%	1	5			0		0	0			0		0	0
TRANSPORTATION	STORM SEWER MANAGEMENT	170		0	0			10	50	53.84	6	30	GEN	10	50	6,407,190	7	35	6,261,705	6,407,190	145,485	2.32%	1	5			0		0	0			0		0	0
TRANSPORTATION	TRANSPORTATION PLANNING AND PROJECT DELIVERY	170		0	0			10	50	35.30	5	25	GEN	10	50	4,040,225	6	30	4,179,022	4,040,225	(138,797)	-3.32%	3	15			0		0	0			0		0	0
City-Wide Expenses	Environmental and Utility Services	170		0	0			10	50	0.00	0	0	GEN	10	50	1,388,000	4	20	619,000	1,388,000	769,000	124.23%	10	50			0		0	0			0		0	0
City-Wide Expenses	Strategic Support	170		0	0			10	50	13.00	2	10	GEN	10	50	55,492,606	10	50	47,048,450	55,492,606	8,444,156	17.95%	2	10			0		0	0			0		0	0
General Fund	Franchise Fees	170		0	0			10	50	0.00	0	0	GEN	10	50	33,138,000	10	50	32,162,000	33,138,000	976,000	3.03%	1	5	31,712,351	32,162,000	449,649	1.42%	3	15			0		0	0
General Fund	Licenses and Permits	170		0	0			10	50	0.00	0	0	GEN	10	50	72,269,830	10	50	70,054,677	72,269,830	2,215,153	3.16%	1	5	69,590,521	70,054,677	464,156	0.67%	3	15			0		0	0
General Fund	Revenue from Money and Property	170		0	0			10	50	0.00	0	0	GEN	10	50	6,217,454	7	35	8,474,163	6,217,454	(2,256,709)	-26.63%	4	20	8,312,744	8,474,163	161,419	1.94%	3	15			0		0	0
CITY CLERK	FACILITATE CITY'S LEGISLATIVE PROCESS	165		0	0			10	50	11.50	2	10	GEN	10	50	2,238,297	5	25	1,862,645	2,238,297	375,652	20.17%	6	30			0		0	0			0		0	0
CITY MANAGER	MANAGE & COORD CITY-WIDE SERVICE DELIVERY	165	2003	10	50	03-05	2003	2	10	23.35	4	20	GEN	10	50	3,291,577	6	30	3,158,950	3,291,577	132,627	4.20%	1	5			0		0	0			0		0	0
CONV/ARTS	CONVENTION AND CULTURAL FACILITIES	165	2003	10	50	05-01	2005	0	0	84.75	8	40	SPEC	5	25	11,631,336	8	40	9,775,906	11,631,336	1,855,430	18.98%	2	10			0		0	0			0		0	0
ECON DEVMT	BUSINESS/JOB ATTRACTION	165		0	0			10	50	12.80	2	10	GEN	10	50	2,127,237	5	25	1,707,431	2,127,237	419,806	24.59%	6	30			0		0	0			0		0	0
ECON DEVMT	WORKFORCE DEVELOPMENT	165	2003	10	50	spec	2004	1	5	21.70	4	20	GEN	10	50	2,046,462	5	25	2,299,507	2,046,462	(253,045)	-11.00%	3	15			0		0	0			0		0	0
EMPLOYEE SVCS	HEALTH & SAFETY	165	2004	10	50	05-04	2005	0	0	28.50	4	20	GEN	10	50	3,218,435	6	30	3,235,334	3,218,435	(16,899)	-0.52%	3	15			0		0	0			0		0	0
ENVIRON SVCS	PROTECT NATURAL & ENERGY RESOURCES	165	2003	10	50	96-05	1996	9	45	6.46	1	5	SPEC	5	25	2,976,397	5	25	3,112,852	2,976,397	(136,455)	-4.38%	3	15			0		0	0			0		0	0
LIBRARY	PROMOTE LIFELONG LEARNING & PROVIDE ED. SUPPORT	165		0	0			10	50	42.00	6	30	GEN	10	50	3,720,787	6	30	3,661,947	3,720,787	58,840	1.61%	1	5			0		0	0			0		0	0
PARKS, RECREATION, & NEIGHBORHOO	STRATEGIC SUPPORT	165		0	0			10	50	48.02	6	30	GEN	10	50	5,480,630	6	30	4,832,626	5,480,630	648,004	13.41%	1	5			0		0	0			0		0	0
POLICE	CRIME PREVENTION & COMMUNITY EDUCATION	165		0	0	00-01	2000	5	25	81.21	8	40	GEN	10	50	7,265,751	7	35	7,833,404	7,265,751	(567,653)	-7.25%	3	15			0		0	0			0		0	0
AIRPORT	STRATEGIC SUPPORT	160		0	0			10	50	97.08	8	40	SPEC	5	25	19,030,697	8	40	17,981,595	19,030,697	1,049,102	5.83%	1	5			0		0	0			0		0	0
CITY ATTORNEY	LEGAL TRANSACTIONS	160		0	0			10	50	39.22	5	25	GEN	10	50	5,491,310	6	30	5,076,072	5,491,310	415,238	8.18%	1	5			0		0	0			0		0	0
FINANCE	REVENUE MANAGEMENT	160		0	0	96-06	1996	9	45	52.05	6	30	GEN	10	50	5,243,438	6	30	4,902,140	5,243,438	341,298	6.96%	1	5			0		0	0			0		0	0
FINANCE	PURCHASING AND MATERIALS MANAGEMENT	160		0	0			10	50	26.00	4	20	GEN	10	50	2,471,805	5	25	2,709,753	2,471,805	(237,948)	-8.78%	3	15			0		0	0			0		0	0
REDEVELOPMENT AGENCY	ENHANCE THE QUALITY & SUPPLY OF CITY'S HOUSING ST	160		0	0			10	50	14.00	2	10	REDEV	7	35	5,187,222	6	30	4,049,325	5,187,222	1,137,897	28.10%	7	35			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Capital Contributions	160		0	0			10	50	0.00	0	0	GEN	10	50	14,359,594	8	40	19,419,583	14,359,594	(5,059,989)	-26.06%	4	20			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Earmarked Reserves	160		0	0			10	50	0.00	0	0	GEN	10	50	61,026,023	10	50	51,585,309	61,026,023	9,440,714	18.30%	2	10			0		0	0			0		0	0
General Fund	Sales Tax	160		0	0			10	50	0.00	0	0	GEN	10	50	135,243,000	10	50	128,488,000	135,243,000	6,755,000	5.26%	1	5	130,697,574	128,488,000	(2,209,574)	-1.69%	1	5			0		0	0
General Fund	Utility Taxes	160		0	0			10	50	0.00	0	0	GEN	10	50	67,844,000	10	50	64,803,600	67,844,000	3,040,400	4.69%	1	5	68,454,701	64,803,600	(3,651,101)	-5.33%	1	5			0		0	0
General Fund	Fines and Forfeitures	160		0	0			10	50	0.00	0	0	GEN	10	50	12,695,000	8	40	13,371,471	12,695,000	(676,471)	-5.06%	3	15	13,908,555	13,371,471	(537,084)	-3.86%	1	5			0		0	0
CITY MANAGER	ANALYZE, DEVELOP & RECOMMEND PUBLIC POLICY	155		0	0			10	50	26.25	4	20	GEN	10	50	3,556,046	6	30	3,433,326	3,556,046	122,720	3.57%	1	5			0		0	0			0		0	0
ENVIRON SVCS	MANAGE WASTEWATER	155		0	0	01-03	2001	4	20	261.72	9	45	SPEC	5	25	49,931,260	10	50	50,438,852	49,931,260	(507,592)	-1.01%	3	15			0		0	0			0		0	0
GENERAL SVCS	STRATEGIC SUPPORT	155		0	0			10	50	8.75	1	5	GEN	10	50	4,740,818	6	30	7,512,897	4,740,818	(2,772,079)	-36.90%	4	20			0		0	0			0		0	0
LIBRARY	STRATEGIC SUPPORT	155		0	0			10	50	24.58	4	20	GEN	10	50	3,551,082	6	30	3,303,612	3,551,082	247,470	7.49%	1	5			0		0	0			0		0	0
General Fund	Transient Occupancy Tax	155		0	0			10	50	0.00	0	0	GEN	10	50	6,450,000	7	35	5,845,620	6,450,000	604,380	10.34%	1	5	5,711,809	5,845,620	133,811	2.34%	3	15			0		0	0
General Fund	Departmental charges	155		0	0			10	50	0.00	0	0	GEN	10	50	27,366,083	9	45	26,976,779	27,366,083	389,304	1.44%	1	5	27,349,670	26,976,779	(372,891)	-1.36%	1	5			0		0	0
ENVIRON SVCS	STRATEGIC SUPPORT	150		0	0			10	50	58.00	7	35	SPEC	5	25	6,923,077	7	35	6,283,557	6,923,077	639,520	10.18%	1	5			0		0	0			0		0	0
FINANCE	FINANCIAL REPORTING	150		0	0			10	50	15.27	3	15	GEN	10	50	1,569,819	4	20	1,611,550	1,569,819	(41,731)	-2.59%	3	15			0		0	0			0		0	0

ATTACHMENT A
CITY-WIDE RISK ASSESSMENT

DEPARTMENT/ACTIVITY	CORE SERVICE/FUND/CATEGORY	TOTAL SCORE	AUDIT REQUEST	RSCORE	WSCORE	Audit Report Number	DATE OF LAST AUDIT	RSCORE	WSCORE	2005-06 STAFF	RSCORE	WSCORE	FUND TYPE	RSCORE	WSCORE	2005-06 PROPOSED	RSCORE	WSCORE	2004-05 ADOPTED	2005-06 PROPOSED	Difference	%	RSCORE	WSCORE	2003-04 REVENUES	2004-05 REVENUES	Difference	%	RSCORE	WSCORE	2003-04 EXPEND	2004-05 EXPEND	Difference	%	RSCORE	WSCORE
	RELATIVE WEIGHTS OF RISK FACTORS				5				5			5			5			5						5						5						5
FIRE	STRATEGIC SUPPORT	150		0	0	01-02	2001	4	20	66.25	7	35	GEN	10	50	13,311,876	8	40	12,678,761	13,311,876	633,115	4.99%	1	5			0		0	0			0		0	0
PLANNING, BUILDING, & CODE ENFOR(	LONG RANGE LAND USE PLANNING	150		0	0	98-05	1998	7	35	30.42	5	25	GEN	10	50	2,480,630	5	25	2,532,979	2,480,630	(52,349)	-2.07%	3	15			0		0	0			0		0	0
POLICE	REGULATORY SERVICES	150		0	0	96-03	1996	9	45	19.00	3	15	GEN	10	50	2,523,073	5	25	2,533,085	2,523,073	(10,012)	-0.40%	3	15			0		0	0			0		0	0
City-Wide Expenses	Economic and Neighborhood Development	150		0	0			10	50	0.00	0	0	GEN	10	50	28,330,403	9	45	26,356,039	28,330,403	1,974,364	7.49%	1	5			0		0	0			0		0	0
City-Wide Expenses	Recreation & Cultural Services	150		0	0			10	50	0.00	0	0	GEN	10	50	21,057,357	9	45	19,319,170	21,057,357	1,738,187	9.00%	1	5			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Transportation Services CSA	150		0	0			10	50	0.00	0	0	GEN	10	50	2,186,617	5	25	4,569,106	2,186,617	(2,382,489)	-52.14%	5	25			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Strategic Support CSA	150		0	0			10	50	0.00	0	0	GEN	10	50	68,414,701	10	50	68,431,659	68,414,701	(16,958)	-0.02%	0	0			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Transfers	150		0	0			10	50	0.00	0	0	GEN	10	50	3,509,431	6	30	5,867,457	3,509,431	(2,358,026)	-40.19%	4	20			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Contingency Reserve	150		0	0			10	50	0.00	0	0	GEN	10	50	24,819,462	9	45	24,473,675	24,819,462	345,787	1.41%	1	5			0		0	0			0		0	0
Housing Activities	Housing Activities	150		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	7,050,000	14,866,000	7,816,000	110.87%	5	25	74,467,000	26,940,000	(47,527,000)	-63.82%	10	50
Nonmajor Special Revenue Funds	William F. Prusch Jr. (Fund 151)	150		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	81	293	212	261.73%	5	25	81	0	(81)	-100.00%	10	50
Nonmajor Special Revenue Funds	Special Assessment Special Services (Fund 350)	150		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	37,604	95,646	58,042	154.35%	5	25	66,855	25,948	(40,907)	-61.19%	10	50
CITY ATTORNEY	STRATEGIC SUPPORT	145		0	0			10	50	11.00	2	10	GEN	10	50	1,412,014	4	20	1,478,782	1,412,014	(66,768)	-4.52%	3	15			0		0	0			0		0	0
CITY MANAGER	LEAD & ADVANCE THE ORGANIZATION	145		0	0			10	50	13.40	2	10	GEN	10	50	1,701,326	4	20	1,733,463	1,701,326	(32,137)	-1.85%	3	15			0		0	0			0		0	0
ENVIRON SVCS	MANAGE POTABLE WATER	145	2003	10	50	06-02	2006	0	0	32.52	5	25	SPEC	5	25	18,374,279	8	40	17,387,790	18,374,279	986,489	5.67%	1	5			0		0	0			0		0	0
HOUSING	STRATEGIC SUPPORT	145		0	0			10	50	22.70	4	20	REDEV	7	35	2,730,608	5	25	2,933,250	2,730,608	(202,642)	-6.91%	3	15			0		0	0			0		0	0
TRANSPORTATION	STRATEGIC SUPPORT	145		0	0			10	50	13.70	2	10	GEN	10	50	1,749,609	4	20	1,794,844	1,749,609	(45,235)	-2.52%	3	15			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Recreation & Cultural Services CSA	145		0	0			10	50	0.00	0	0	GEN	10	50	16,679,903	8	40	16,001,662	16,679,903	678,241	4.24%	1	5			0		0	0			0		0	0
Nonmajor Special Revenue Funds	State Drug Forfeiture (Fund 417)	145		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	220,016	329,701	109,685	49.85%	4	20	336,114	20,743	(315,371)	-93.83%	10	50
FINANCE	STRATEGIC SUPPORT	140		0	0	93-00	1993	10	50	9.50	1	5	GEN	10	50	1,372,617	4	20	1,378,929	1,372,617	(6,312)	-0.46%	3	15			0		0	0			0		0	0
GENERAL SVCS	FLEET & EQUIPMENT SERVICES	140		0	0	03-11	2004	1	5	89.50	8	40	GEN	10	50	15,952,776	8	40	14,808,271	15,952,776	1,144,505	7.73%	1	5			0		0	0			0		0	0
PUBLIC WORKS	REGULATE/FACILITATE PRIVATE DEVELOPMENT	140		0	0			10	50	52.02	6	30	CAP	3	15	5,416,247	6	30	5,460,770	5,416,247	(44,523)	-0.82%	3	15			0		0	0			0		0	0
City-Wide Expenses	Transportation Services	140		0	0			10	50	0.00	0	0	GEN	10	50	2,191,863	5	25	2,289,961	2,191,863	(98,098)	-4.28%	3	15			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Public Safety CSA	140		0	0			10	50	0.00	0	0	GEN	10	50	4,998,300	6	30	4,297,200	4,998,300	701,100	16.32%	2	10			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Underground Utility (Fund 416)	140		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	1,267,456	1,583,187	315,731	24.91%	3	15	1,971,728	600,716	(1,371,012)	-69.53%	10	50
Nonmajor Special Revenue Funds	Municipal Golf Courses (Fund 518)	140	2003	10	50			10	50		0	0	SPEC	5	25		0	0			0		0	0	809,708	794,370	(15,338)	-1.89%	1	5	134,479	109,738	(24,741)	-18.40%	2	10
Capital Projects Funds-Nonmajor	City Hall Renovation Construction Fund (485)	140		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	420	895	475	113.10%	5	25	226,036	0	(226,036)	-100.00%	10	50
EMPLOYEE SVCS	EMPLOYMENT SERVICES	135		0	0			10	50	11.00	2	10	GEN	10	50	1,126,922	4	20	988,304	1,126,922	138,618	14.03%	1	5			0		0	0			0		0	0
EMPLOYEE SVCS	EMPLOYEE BENEFITS	135		0	0			10	50	11.12	2	10	GEN	10	50	1,877,615	4	20	1,849,423	1,877,615	28,192	1.52%	1	5			0		0	0			0		0	0
EMPLOYEE SVCS	TRAINING & DEVELOPMENT	135		0	0			10	50	2.00	1	5	GEN	10	50	195,421	2	10	262,521	195,421	(67,100)	-25.56%	4	20			0		0	0			0		0	0
EMPLOYEE SVCS	STRATEGIC SUPPORT	135		0	0			10	50	6.00	1	5	GEN	10	50	830,009	3	15	1,026,101	830,009	(196,092)	-19.11%	3	15			0		0	0			0		0	0
ENVIRON SVCS	MANAGE RECYCLING & GARBAGE SVCS	135		0	0	00-09	2000	5	25	47.46	6	30	SPEC	5	25	63,552,986	10	50	59,785,001	63,552,986	3,767,985	6.30%	1	5			0		0	0			0		0	0
FINANCE	DEBT AND RISK MANAGEMENT	135		0	0			10	50	10.48	2	10	GEN	10	50	1,234,307	4	20	1,212,668	1,234,307	21,639	1.78%	1	5			0		0	0			0		0	0
HOUSING	MAINTAIN AFFORDABLE HOUSING SUPPLY	135		0	0	97-02	1997	8	40	31.80	5	25	REDEV	7	35	3,668,430	6	30	3,653,986	3,668,430	14,444	0.40%	1	5			0		0	0			0		0	0
REDEVELOPMENT AGENCY	INITIATE & FACILITATE PUBLIC FACILITIES & SPACES	135		0	0			10	50	10.00	2	10	REDEV	7	35	1,373,088	4	20	2,717,783	1,373,088	(1,344,695)	-49.48%	4	20			0		0	0			0		0	0
REDEVELOPMENT AGENCY	STRATEGIC SUPPORT	135		0	0	00-06	2000	5	25	40.00	6	30	REDEV	7	35	4,143,318	6	30	4,661,770	4,143,318	(518,452)	-11.12%	3	15			0		0	0			0		0	0
Interdepartmental Programs	TOT CCF Operating Subsidy	135		0	0			10	50	0.00	0	0	SPEC	5	25	4,752,535	6	30	3,879,865	4,752,535	872,670	22.49%	6	30			0		0	0			0		0	0
Interdepartmental Programs	TOT Cultural Grants	135		0	0			10	50	0.00	0	0	SPEC	5	25	2,897,031	5	25	2,256,886	2,897,031	640,145	28.36%	7	35			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Storm Drainage Fee (413, 427)	135		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	737,386	535,693	(201,693)	-27.35%	7	35	75,662	432,926	357,264	472.18%	5	25
Capital Projects Funds-Nonmajor	RDA Capital Projects (Fund 450)	135		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	60,550	416,280	355,730	587.50%	5	25	24,404,303	13,604,554	(10,799,749)	-44.25%	9	45
AIRPORT	AIRPORT ENVIRONMENTAL MANAGEMENT	130		0	0			10	50	18.95	3	15	SPEC	5	25	2,756,860	5	25	3,217,565	2,756,860	(460,705)	-14.32%	3	15			0		0	0			0		0	0
CITY CLERK	STRATEGIC SUPPORT	130		0	0			10	50	1.00	1	5	GEN	10	50	116,865	2	10	118,655	116,865	(1,790)	-1.51%	3	15			0		0	0			0		0	0
CITY MANAGER	STRATEGIC SUPPORT	130	2004	10	50	04-09	2004	1	5	2.00	1	5	GEN	10	50	357,639	2	10	299,703	357,639	57,936	19.33%	2	10			0		0	0			0		0	0
ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	130	2003	10	50	05-01	2005	0	0	13.50	2	10	SPEC	5	25	2,253,027	5	25	3,276,097	2,253,027	(1,023,070)	-31.23%	4	20			0		0	0			0		0	0
Interdepartmental Programs	TOT San Jose Convention & Visitors Bureau	130		0	0			10	50	0.00	0	0	SPEC	5	25	2,569,585	5	25	2,133,250	2,569,585	436,335	20.45%	6	30			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Convention and Cultural Facilities (Fund 536)	130		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	6,337,287	6,770,598	433,311	6.84%	3	15	18,052,144	12,279,490	(5,772,654)	-31.98%	8	40
HOUSING	INCREASE AFFORDABLE HOUSING SUPPLY	125		0	0			10	50	9.20	1	5	REDEV	7	35	1,174,899	4	20	1,275,613	1,174,899	(100,714)	-7.90%	3	15			0		0	0			0		0	0
INDEPENDENT POLICE AUDITOR	INDEPENDENT POLICE OVERSIGHT	125		0	0			10	50	4.50	1	5	GEN	10	50	574,884	3	15	541,953	574,884	32,931	6.08%	1	5			0		0	0			0		0	0
PLANNING, BUILDING, & CODE ENFOR(	STRATEGIC SUPPORT	125		0	0	01-04	2001	4	20	8.85	1	5	GEN	10	50	1,596,839	4	20	1,310,768	1,596,839	286,071	21.82%	6	30			0		0	0			0		0	0
POLICE	SPECIAL EVENTS SERVICES	125		0	0			10	50	6.50	1	5	GEN	10	50	928,765	3	15	919,794	928,765	8,971	0.98%	1	5			0		0	0			0		0	0
Interdepartmental Programs	HNVF Education/Health Activities	125	2005	10	50	06-01	2006	0	0	0.00	0	0	SPEC	5	25	6,387,523	7	35	6,440,811	6,387,523	(53,288)	-0.83%	3	15			0		0	0			0		0	0
Interdepartmental Programs	IWMF Accounting and Lien Collection	125		0	0			10	50	0.00	0	0	SPEC	5	25	1,552,374	4	20	1,278,751	1,552,374	273,623	21.40%	6	30			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Gift Trust (Fund 139)	125		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	294,825	513,442	218,617	74.15%	5	25	183,968	357,228	173,260	94.18%	5	25
Nonmajor Special Revenue Funds	Emergency Reserve (Funds 405-407)	125		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	0	0	0	0.00%	0	0	53,513	0	(53,513)	-100.00%	10	50
Nonmajor Special Revenue Funds	Community Facility Revenue (Fund 422, 432, 438)	125		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	7,881,671	16,589,177	8,707,506	110.48%	5	25	10,306,537	16,191,511	5,884,974	57.10%	5	25
Trust and Agency Funds	Federated Retirement (Fund 134)	125		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	198,723,628	148,154,880	-50,568,748	-25.45%	7	35	60,419,929	67,719,488	7,299,559	12.08%	3	15
Trust and Agency Funds	Federated Cost of Living (Fund 140)	125		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	262,504,760	187,316,302	-75,188,458	-28.64%	7	35	73,569,277	81,877,329	8,308,052	11.29%	3	15
EMERG SVCS	EMERGENCY RESPONSE & RECOVERY	120		0	0			10	50	0.50	0	0	GEN	10	50	82,847	1	5	84,822	82,847	(1,975)	-2.33%	3	15			0		0	0			0		0	0
FIRE	FIRE SAFETY CODE COMPLIANCE	120		0	0	03-10	2003	2	10	17.25	3	15	GEN	10	50	2,165,079	5	25	4,246,140	2,165,079	(2,081,061)	-49.01%	4	20			0		0	0			0		0	0
INDEPENDENT POLICE AUDITOR	STRATEGIC SUPPORT	120		0	0			10	50	1.50	1	5	GEN	10	50	121,106	2	10	118,092	121,106	3,014	2.55%	1	5			0		0	0			0		0	0
Interdepartmental Programs	CDBG-Community Development Improvements	120	2005	10	50	06-01	2006	0	0	0.00	0	0	SPEC	5	25	11,910,705	8	40	11,849,100	11,910,705	61,605	0.52%	1	5			0		0	0			0		0	0
Interdepartmental Programs	IWMF City-wide Disposal Contract Management	120		0	0			10	50	0.00	0	0	SPEC	5	25	9,242,123	7	35	7,991,698	9,242,123	1,250,425	15.65%	2	10			0		0	0			0		0	0
Interdepartmental Programs	SSOF Storm Sewer Maintenance and Administration	120		0	0			10	50	0.00	0	0	SPEC	5	25	14,176,554	8	40	13,008,574	14,176,554	1,167,980	8.98%	1	5			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Tobacco Settlement (Fund 426)	120		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	9,925,614	10,352,762	427,148	4.30%	3	15	12,216,545	9,169,828	(3,046,717)	-24.94%	6	30
Nonmajor Special Revenue Funds	Development Enhancement (Fund 439)	120		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	53,632	94,538	40,906	76.27%	5	25	184,775	262,292	77,517	41.95%	4	20
EMERG SVCS	STRATEGIC SUPPORT	115		0	0			10	50	1.00	1	5	GEN	10	50	82,125	1	5	81,678	82,125	447	0.55%	1	5			0		0	0			0		0	0
FINANCE	DISBURSEMENTS	115		0	0	00-02	2000	5	25	18.70	3	15	GEN	10	50	1,642,336	4	20	1,513,192	1,642,336	129,144	8.53%	1	5			0		0	0			0		0	0
Interdepartmental Programs	IWMF Garbage & Recycling Services, Public Outreach, and Adminis	115		0	0	98-05	1998	7	35	0.00	0	0	SPEC	5	25	66,500,239	10	50	63,046,891	66,500,239	3,453,348	5.48%	1	5			0		0	0			0		0	0
Interdepartmental Programs	SS&UCF Sewer System Maintenance and Administration	115		0	0	98-05	1998	7	35	0.00	0	0	SPEC	5	25	17,759,993	8	40	19,417,680	17,759,993	(1,657,687)	-8.54%	3	15			0		0	0			0		0	0
Interdepartmental Programs	SS&UCF Sanitary Sewer Rehabilitation	115		0	0			10	50	0.00	0	0	SPEC	5	25	14,475,000	8	40	14,475,000	14,475,000	0	0.00%	0	0			0		0	0			0		0	0
Interdepartmental Programs	SSOF Storm Sewer Improvements	115		0	0			10	50	0.00	0	0	SPEC	5	25	2,025,000	5	25	2,528,000	2,025,000	(503,000)	-19.90%	3	15			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Arterial and Major Collectors (Fund 421)	115		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	111,450	149,204	37,754	33.88%	4	20	521,527	659,057	137,530	26.37%	4	20
Nonmajor Special Revenue Funds	Lake Cunningham (Fund 462)	115		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	702,948	728,381	25,433	3.62%	3	15	103,480	376,711	273,231	264.04%	5	25
Capital Projects Funds-Nonmajor	Civic Center Parking (Fund 433)	115		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	116,439	14,972,468	14,856,029	12758.64%	5	25	1,148,337	2,691,574	1,543,237	134.39%	5	25
Capital Projects Funds-Nonmajor	Branch Libraries Bond Projects (Fund 472)	115		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	102,310	1,529,968	1,427,658	1395.42%	5	25	21,590,072	33,306,410	11,716,338	54.27%	5	25

DEPARTMENT/ACTIVITY	CORE SERVICE/FUND/CATEGORY	TOTAL SCORE	AUDIT REQUEST	RSCORE	WSCORE	Audit Report Number	DATE OF LAST AUDIT	RSCORE	WSCORE	2005-06 STAFF	RSCORE	WSCORE	FUND TYPE	RSCORE	WSCORE	2005-06 PROPOSED	RSCORE	WSCORE	2004-05 ADOPTED	2005-06 PROPOSED	Difference	%	RSCORE	WSCORE	2003-04 REVENUES	2004-05 REVENUES	Difference	%	RSCORE	WSCORE	2003-04 EXPEND	2004-05 EXPEND	Difference	%	RSCORE	WSCORE
	RELATIVE WEIGHTS OF RISK FACTORS				5				5			5			5			5						5						5						5
Capital Projects Funds-Nonmajor	San Jose Financing Authority (Funds 857-858)	115		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	27,632	131,208	103,576	374.84%	5	25	184,000	60,420,948	60,236,948	32737.47%	5	25
Interdepartmental Programs	CDBG-Contractual Community Services	110	2005	10	50	06-01	2006	0	0	0.00	0	0	SPEC	5	25	1,946,472	4	20	2,046,900	1,946,472	(100,428)	-4.91%	3	15			0		0	0			0		0	0
Interdepartmental Programs	HNVF Tobacco-Free/Health Activities	110	2005	10	50	06-01	2006	0	0	0.00	0	0	SPEC	5	25	354,972	2	10	962,922	354,972	(607,950)	-63.14%	5	25			0		0	0			0		0	0
Interdepartmental Programs	SS&UCF Water Pollution Control Plant	110		0	0	99-04	1999	6	30	0.00	0	0	SPEC	5	25	46,482,236	10	50	44,754,736	46,482,236	1,727,500	3.86%	1	5			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Subdivision Park Trust (Fund 375)	110		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	7,113,923	10,712,134	3,598,211	50.58%	5	25	5,568,600	4,711,676	(856,924)	-15.39%	2	10
Capital Projects Funds-Nonmajor	Neighborhood Security Bond Projects (Fund 475)	110		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	0	975,304	975,304	0.00%	0	0	7,897,294	4,527,980	(3,369,314)	-42.66%	9	45
ENVIRON SVCS	MANAGE URBAN RUNOFF QUALITY	105		0	0	00-07	2000	5	25	24.21	4	20	SPEC	5	25	5,017,462	6	30	4,815,871	5,017,462	201,591	4.19%	1	5			0		0	0			0		0	0
PUBLIC WORKS	STRATEGIC SUPPORT	105		0	0	02-10	2002	3	15	49.35	6	30	CAP	3	15	5,833,482	6	30	7,484,801	5,833,482	(1,651,319)	-22.06%	3	15			0		0	0			0		0	0
Interdepartmental Programs	HNVF Senior Services/Health Activities	105	2005	10	50	06-01	2006	0	0	0.00	0	0	SPEC	5	25	2,035,294	5	25	1,907,006	2,035,294	128,288	6.73%	1	5			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Emma Prusch Memorial Park (Fund 131)	105		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	74,527	67,348	(7,179)	-9.63%	1	5	4,671	41,343	36,672	785.10%	5	25
Nonmajor Special Revenue Funds	Workforce Investment Act (Fund 290-294)	105		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	11,497,737	12,484,692	986,955	8.58%	3	15	11,505,181	12,214,393	709,212	6.16%	3	15
Nonmajor Special Revenue Funds	Construction & Property Conveyance (Funds 377-398)	105		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	43,383,022	51,460,664	8,077,642	18.62%	3	15	23,194,888	23,436,517	241,629	1.04%	3	15
Nonmajor Special Revenue Funds	Special Assessment Maintenance Districts (Funds 351-369, 371-373)	105		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	3,829,083	4,249,465	420,382	10.98%	3	15	3,361,030	3,737,642	376,612	11.21%	3	15
Nonmajor Special Revenue Funds	1964 Gas Tax Construction and Maintenance (Funds 410-411)	105		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	9,451,188	9,533,999	82,811	0.88%	3	15	9,512,889	9,533,999	21,110	0.22%	3	15
Nonmajor Special Revenue Funds	Storm Drainage Service Use Charge (Funds 446, 469)	105		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	13,955,482	14,801,542	846,060	6.06%	3	15	12,286,505	13,640,137	1,353,632	11.02%	3	15
Nonmajor Special Revenue Funds	Stores Vehicle Maintenance and Operations (Funds 551-553)	105		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	18,489,481	21,368,952	2,879,471	15.57%	3	15	18,312,956	21,362,847	3,049,891	16.65%	3	15
Nonmajor Special Revenue Funds	Employee Benefits (Funds 155-161)	105		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	60,087,599	65,007,992	4,920,393	8.19%	3	15	60,010,176	64,593,395	4,583,219	7.64%	3	15
Capital Projects Funds-Nonmajor	Hayes Mansion Phase III (Fund 434)	105		0	0	02-11	2002	3	15		0	0	CAP	3	15		0	0			0		0	0	12,648	33,445	20,797	164.43%	5	25	882,482	89,322	(793,160)	-89.88%	10	50
ECON DEVMT	OUTDOOR SPECIAL EVENTS	100		0	0			10	50	4.00	1	5	SPEC	5	25	711,753	3	15	661,135	711,753	50,618	7.66%	1	5			0		0	0			0		0	0
ENVIRON SVCS	MANAGE RECYCLED WATER	100		0	0	00-05	2000	5	25	16.13	3	15	SPEC	5	25	3,903,153	6	30	3,497,658	3,903,153	405,495	11.59%	1	5			0		0	0			0		0	0
General Fund Capital, Transfers, Reserves	Environmental and Utility Services CSA	100		0	0			10	50	0.00	0	0	GEN	10	50	0	0	0	0	0	0	0.00%	0	0			0		0	0			0		0	0
Interdepartmental Programs	HNVF Innovation/Health Activities	100	2005	10	50	06-01	2006	0	0	0.00	0	0	SPEC	5	25	0	0	0	342,747	0	(342,747)	-100.00%	5	25			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Federal Drug Forfeiture (Fund 419)	100		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	16,925	28,351	11,426	67.51%	5	25	0	0	0	0.00%	0	0
Nonmajor Special Revenue Funds	Residential Construction Tax Contribution (Fund 420)	100		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	286,083	351,817	65,734	22.98%	3	15	212,129	174,737	(37,392)	-17.63%	2	10
Nonmajor Special Revenue Funds	Building and Structures Construction Tax (Fund 429)	100		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	12,115,987	17,039,569	4,923,582	40.64%	4	20	22,091,000	19,373,465	(2,717,535)	-12.30%	1	5
Capital Projects Funds-Nonmajor	Construction Excise Tax (Funds 464, 465, 470)	100		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	19,090,141	18,410,559	(679,582)	-3.56%	1	5	19,958,308	15,163,765	(4,794,543)	-24.02%	6	30
RETIREMENT SERVICES	ADMINISTER RETIREMENT PLANS	95		0	0	02-04	2002	3	15	23.98	4	20	SPEC	5	25	2,399,310	5	25	2,076,190	2,399,310	323,120	15.56%	2	10			0		0	0			0		0	0
RETIREMENT SERVICES	STRATEGIC SUPPORT	95		0	0			10	50	2.40	1	5	SPEC	5	25	213,040	2	10	211,179	213,040	1,861	0.88%	1	5			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Library Benefit Assessment (Fund 412)	95		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	6,189,872	6,228,158	38,286	0.62%	3	15	6,000,611	5,204,371	(796,240)	-13.27%	1	5
Nonmajor Special Revenue Funds	Integrated Waste Management (Fund 423)	95		0	0	97-06	1997	8	40		0	0	SPEC	5	25		0	0			0		0	0	67,361,264	73,954,321	6,593,057	9.79%	3	15	64,130,798	76,116,659	11,985,861	18.69%	3	15
Nonmajor Special Revenue Funds	Transient Occupancy Tax (Fund 461)	95		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	8,482,512	9,590,157	1,107,645	13.06%	3	15	4,456,338	4,165,433	(290,905)	-6.53%	1	5
Capital Projects Funds-Nonmajor	Parks Bond Projects (Fund 471)	95		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	16,887	1,722,773	1,705,886	10101.77%	5	25	22,119,420	21,779,731	(339,689)	-1.54%	1	5
Trust and Agency Funds	Police and Fire Retirement (Fund 135)	95		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	221,459,333	198,793,625	-22,665,708	-10.23%	1	5	63,163,317	70,697,036	7,533,719	11.93%	3	15
Trust and Agency Funds	Police and Fire Cost of Living (Fund 141)	95		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	306,676,925	276,040,489	-30,636,436	-9.99%	1	5	77,174,140	86,498,483	9,324,343	12.08%	3	15
Nonmajor Special Revenue Funds	Community Development Block Grant (Fund 441)	90		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	14,594,952	12,381,495	(2,213,457)	-15.17%	2	10	14,877,428	13,093,736	(1,783,692)	-11.99%	1	5
Capital Projects Funds-Nonmajor	Fiber Optics Development (Fund 007)	90		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	4,612	17,825	13,213	286.49%	5	25	0	0	0	0.00%	0	0
Capital Projects Funds-Nonmajor	San Antonio (Fund 403)	90		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	553	2,003	1,450	262.21%	5	25	0	0	0	0.00%	0	0
Capital Projects Funds-Nonmajor	Capital Improvements (Funds 408, 424)	90		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	23	95	72	313.04%	5	25	0	3,507	3,507	0.00%	0	0
Capital Projects Funds-Nonmajor	Civic Center Improvement (Fund 473)	90		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	0	1,874	1,874	0.00%	0	0	1,014,103	16,301,722	15,287,619	1507.50%	5	25
Capital Projects Funds-Nonmajor	Julian Stockton (Fund 453)	90		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	185	667	482	260.54%	5	25	0	0	0	0.00%	0	0
Capital Projects Funds-Nonmajor	Route 85/87 (Fund 455)	90		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	530	1,918	1,388	261.89%	5	25	0	0	0	0.00%	0	0
Capital Projects Funds-Nonmajor	Park Center Project Contingency (Fund 466)	90		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	838	3,036	2,198	262.29%	5	25	0	0	0	0.00%	0	0
EMERG SVCS	EMERGENCY PREPAREDNESS & PLANNING	85		0	0	spec	2001	4	20	1.50	1	5	GEN	10	50	91,567	1	5	87,542	91,567	4,025	4.60%	1	5			0		0	0			0		0	0
Nonmajor Special Revenue Funds	1943 Gas Tax Maintenance and Construction (Fund 409)	85		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	7,636,508	7,465,999	(170,509)	-2.23%	1	5	7,636,508	7,465,999	(170,509)	-2.23%	1	5
HOUSING	PROVIDE SVCS TO HOMELESS & AT-RISK POPULATIONS	80		0	0	02-01	2002	3	15	3.30	1	5	REDEV	7	35	340,937	2	10	353,711	340,937	(12,774)	-3.61%	3	15			0		0	0			0		0	0
Nonmajor Special Revenue Funds	Economic Development Administration Loans (Fund 444)	80		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	12,884	11,321	(1,563)	-12.13%	1	5	17,000	17,000	0	0.00%	0	0
Nonmajor Special Revenue Funds	Developer Fees (Fund 138)	75		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	0	0	0	0.00%	0	0	0	0	0	0.00%	0	0
Nonmajor Special Revenue Funds	Emergency Communication System Support Fee (Fund 154)	75		0	0			10	50		0	0	SPEC	5	25		0	0			0		0	0	0	9,071,284	9,071,284	0.00%	0	0	0	0	0	0.00%	0	0
AIRPORT	COMMUNITY AIR SERVICE	65		0	0	03-04	2003	2	10	7.77	1	5	SPEC	5	25	1,776,721	4	20	1,634,195	1,776,721	142,526	8.72%	1	5			0		0	0			0		0	0
Capital Projects Funds-Nonmajor	Interim City Facilities Improvements (Fund 460)	65		0	0			10	50		0	0	CAP	3	15		0	0			0		0	0	0	6	6	0.00%	0	0	0	73,696	73,696	0.00%	0	0