



Memorandum

TO: Rules & Open Government Committee **FROM:** Sharon W. Erickson,
City Auditor

SUBJECT: *CITY AUDITOR'S PROPOSED* **DATE:** June 12, 2008
FISCAL YEAR 2008-09 WORK PLAN

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2008-09 Work Plan.

BACKGROUND

The mission of the City Auditor's Office is to independently assess and report on City operations and services. To fulfill this mission, the Auditor's Office conducts performance audits that identify ways to increase the economy, efficiency, effectiveness, and accountability of City government, and provide independent, reliable, accurate, and timely information to the City Council and other stakeholders. The City Auditor submits an annual plan to the Rules and Open Government Committee for review and approval. This report presents the City Auditor's Work Plan for 2008-09.

As part of our annual review of potential audit subjects, we solicit audit suggestions from City Council members, members of the public, and staff. We also use information from the City's adopted operating and capital budgets and financial statements to prepare a spreadsheet model of potential audit subjects. The purpose of the model is to help prioritize audit work. It compares the following seven factors: proposed 2008-09 expenditures, estimated 2008-09 revenue, fund type, number of staff (budgeted full time equivalents, or FTE), fund balance, audit requests, and date of last audit. The results of the model are attached (see Attachment A). We generally try to give attention to the top 10 items on that list.

DISCUSSION OF PROPOSED AUDIT ASSIGNMENTS

The list of proposed assignments for fiscal year 2008-09 includes a mix of audits and special projects that address a wide range of concerns consistent with the City Auditor's areas of responsibility. We designed the work plan to address what we consider to be the highest priority areas, while trying to limit the scope of work to what we can realistically accomplish. We welcome comments and suggestions.

ON-GOING ASSIGNMENTS:

1. **Annual external financial audit and single audit** (contracted audit service) – The City Charter requires an annual audit of the City's financial transactions. The City Auditor's Office works with the independent certified public accounting firm of Macias, Gini, and Co. LLP and the Finance Department to coordinate this effort. Target date for completion of the audit of the June 30, 2008 financial statements: Nov-2008.
2. **<NEW> Annual audits of library and park bond funds (Measures O and P) and the Library Parcel Tax Special Revenue Fund (Measure S)** (contracted audit service) – These audits will satisfy the City's obligation for guaranteed annual audits specified in the voter-approved bond measures. Target date for audits of Measures O, P, and S from inception through June 30, 2008: Sep-2008.
3. **<NEW> Semi-annual compliance audits of the City's investment program** (contracted audit service) – The City's Investment Policy requires semi-annual compliance audits to determine whether the investments in the City's pooled portfolio are in compliance with the City's Investment Policy, internal controls, and department procedures. Macias, Gini, and Co. LLP will conduct the audits as of June 30th and December 31st. Target date for first semi-annual review: Sep-2008.
4. **Semi-annual audit recommendation status reports** (on-going) – The City Auditor's Office issues reports on the implementation status of all open audit recommendations as of June 30th and December 31st each year. We also meet with department staff as needed to discuss progress towards implementing open audit recommendations. Target date: Oct-2008.
5. **Quarterly Bay 101 compliance reviews** (contracted audit service) – The City contracts with Kafoury, Armstrong & Co of Reno, Nevada, to conduct quarterly reviews of Bay 101's compliance with the 1994 Conditional Approval of Stock Transfer agreement. In accordance with the agreement, Bay 101 reimburses the City for the cost of these reviews. Target date: on-going.
6. **Quarterly fraud hotline monitoring** (on-going) – The Office of Employee Relations administers the hotline and handles incoming calls. The Office of Employee Relations meets with the City Attorney and City Auditor quarterly to review the status of calls received. Target date: on-going.
7. **Review of significant requests for proposals** (on-going) – As part of the 2004 City Manager's reforms, the City Manager suggested and the City Council approved a directive that the City Auditor's Office review high-profile, complex Requests for Proposals. The City's Procurement Manual requires the City Auditor's Office to review any contract initiative over \$100,000 that meets at least two of the following four criteria: contract value over \$10 million, contract term more than 5 years, high degree of complexity, and/or high level of interest in the initiative. Target date: TBD.
8. **Annual review of TEAM San Jose, Inc. performance** – Annual review to determine whether TSJ met its performance metrics and all key requirements in the Management Agreement as of June 30, 2008. Target date: Dec-2008.

PERFORMANCE AUDITS AND SPECIAL PROJECTS:

9. **Workers' Compensation** (in progress) – The purpose of this review is to assess the impact of state reforms and local cost containment efforts. Target date: Aug-2008.
10. **Commercial Solid Waste Franchise and AB939 Fees** (in progress) – The purpose of this review is to determine if franchise fees have been properly paid and collected by the City's franchised haulers. Target date: Aug-2008.
11. **Audit of Retirement Services travel expenses** (in progress) – To assess the appropriateness of travel expenses. This review was recommended as a result of a purchasing card audit. In addition, the Retirement Funds were targeted in the 2008-09 citywide risk assessment (Attachment A). Target date: Aug-2008.
12. **Audit of CBO financial reporting and accountability** (in progress) – To identify efficiencies and improvements in the City's oversight of community based organization (CBO) financial reporting and accountability. This audit will include a review of the relationship with Resources for Families and Communities (RFC), and a review of Pune Sister City Committee reimbursements – projects that were added to the Auditor's Work Plan in 2007-08. Target date: TBD.
13. **Audits of Redevelopment Agency development agreements** (on-going) – Per an agreement with the Redevelopment Agency, the Auditor's Office will conduct audits of individual development agreements upon request. Costs of these reviews are reimbursed by the Redevelopment Agency. Target date: TBD.
14. **Audit of decentralized cash handling** (carryover from FY 2007-08 work plan) – To assess the adequacy of internal controls over cash handling. Target date: TBD.
15. **<NEW> Service Efforts and Accomplishments (SEA) Report** – This would be the first in a series of annual reports, issued by the City Auditor, providing data about the cost, quality, quantity, and timeliness of City services. The purpose of SEA reporting is to strengthen public accountability and help improve government efficiency and effectiveness. It incorporates existing performance measurement data, showing 5 to 10 year historical trends, a variety of comparisons to other cities, and the results of resident surveys. Target date: Dec-2008.
16. **<NEW> Audit of Park Trust Fund administration** – In 2006, the Department of Parks, Recreation and Neighborhood Services (PRNS) completed an administrative review of the Park Trust Fund. Since the inception of the Fund in 1988, the fund has received more than \$90 million including in-lieu fees, interest, and other miscellaneous revenue. The PRNS review reconciled revenues and expenditures and identified a need to improve recordkeeping, interdepartmental coordination, and the timely disbursement of funds. An audit of proposed policies and procedures was recommended but not completed. This fund was targeted in the 2008-09 citywide risk assessment (Attachment A). Target date: TBD.
17. **<NEW> Audits of major contracts** – The Auditor's Office will begin a series of audits of large contracts to confirm that the City is getting the service that it is paying for, the revenues to which it is entitled, and/or maximizing economies of scale by consolidating purchases where appropriate. Target date: TBD.

18. **<NEW> Audit of San Jose Conservation Corps agreements** – The Conservation Corps has at least 8 different agreements with the City and the Redevelopment Agency. This audit would review contract compliance and oversight. Target date: TBD.
19. **<NEW> Audit of the permitting process for high-rise residential** – To assess the timeliness and efficiency of the permitting process from planning through construction. This project was targeted in the 2008-09 citywide risk assessment (Attachment A). Target date: TBD.
20. **<NEW> Audit of auto theft investigations** –San Jose recently lost its designation as the “Safest Big City” in the nation. According to the Police Department, this was due in part to increases in reported property crimes, specifically auto thefts and burglaries. The purpose of this project is to assess the effectiveness of San Jose’s auto theft investigation efforts and benchmark those efforts against other cities. Police Investigative Services was targeted in the 2008-09 citywide risk assessment (Attachment A). Target date: TBD.
21. **<NEW> Audit of employee health benefits** – To assess the adequacy of controls over the procurement, eligibility, monitoring and payment of health benefits and in-lieu payments. Employee costs and the Benefit Fund were targeted in the 2008-09 citywide risk assessment (Attachment A). Target date: TBD.
22. **<NEW> Analysis of Police Department sworn/non-sworn staffing ratios** – To assess the efficiency and effectiveness of current deployment of sworn versus non-sworn Police department employees. This review would follow-up on a recommendation raised in the January 2008 Management Partners report. Target date: TBD.
23. **<NEW> Review of community center staffing** – To assess the efficiency and effectiveness of community center staffing. With \$15.1 million in expenditures and 146 FTE, this area was targeted as part of the Life Enjoyment category in the 2008-09 citywide risk assessment (Attachment A). This review would provide baseline information about staffing levels pending implementation of a Recreation and eCommerce system that would track facility usage information. Target date: TBD.
24. **<NEW> Review of the cost of traffic control at road construction projects** – To assess the costs and benefits of using public safety officers to direct traffic at road construction projects. Target date: TBD.
25. **<NEW> Audit of retirement rolls** – To assess the accuracy and validity of City employee information provided to the Federated and Police and Fire Retirement Systems. The Retirement Funds were targeted in the 2008-09 citywide risk assessment (Attachment A). Target date: TBD.
26. **<NEW> Audit of animal care and services** – The Animal Care and Services Division is proposed to move from the Parks, Recreation and Neighborhood Services Department (where it has been since inception in July 2001) to the General Services Department in FY 2008-09. With a proposed budget of \$6.1 million and 66 FTE, the division provides spay and neuter programs, animal licensing programs, patrol services, animal adoption and rescue programs, and medical services for homeless animals. The Division is responsible for all animal field services for the City of San Jose and the contract cities of Cupertino, Los Gatos, Milpitas, and Saratoga.

AUDIT ADMINISTRATION AND OTHER RESPONSIBILITIES:

27. **Annual audit work plan and monthly status reports** (on-going) – The City Charter requires the City Auditor to submit monthly reports to the City Council outlining activities and findings in the immediately preceding calendar month.
28. **Peer review participation** (on-going) –To fulfill our obligation under our reciprocal arrangement with the Association of Local Government Auditors for San Jose's biennial peer review, two staff members will participate for up to one week each in the peer reviews of other local jurisdictions.
29. **Build and efficiently manage internal capacity to provide effective audit services** (budget objective) – The Office will be filling four vacant auditor positions over the next few months. We are reinstating internal bi-weekly audit progress meetings, clarifying employee performance expectations, bringing employee performance evaluations up to date, and updating internal procedures. Steve Hendrickson, interim deputy city auditor, will be assisting in this effort through December 2008.
30. **Improve the City Auditor's website** (budget objective) – The primary purpose of the City Auditor's website is to provide staff and the public with convenient access to audit reports and memoranda. The website also includes many of the audit procedures and technical innovations that the Office has pioneered. Some of the information on the webpage is outdated and needs to be replaced. The Office will continue to ensure that information on the site is current and relevant.
31. **Explore ways to increase cooperation with and provide assistance to City and San Jose Redevelopment Agency staff** (budget objective) – To facilitate communication and coordination of efforts, the City Auditor has been attending the City Manager's weekly agenda review and issues working group meetings.
32. **Provide training to City employees on how to incorporate the Office's audit approach into their management philosophy** (budget objective) – For more than a decade, the City Auditor's Office has taught a half-day course on risk assessment and internal controls for City employees. The sessions have drawn 30 to 40 City employees and, based on attendees' written evaluations, have been well received. In addition, we will conduct at least one training session on control self-assessment for staff that is responsible for documenting internal controls over financial reporting in compliance with Statements of Auditing Standards.

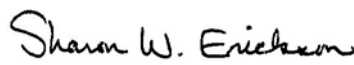
Other projects considered but NOT included on the FY 2008-09 work plan

Our proposed work plan encompasses a broad array of City services and addresses several areas targeted by our citywide risk assessment model. There are a number of audit requests and other items that we are unable to accommodate in our work plan due to limited audit resources. Some of those items include (in alphabetical order):

- *Airport Fiscal Agent Fund (targeted by the 2008-09 citywide risk assessment)*
- *Convention and Visitors Bureau (carryover from FY 2007-08 work plan – new agreement with the City may be pending and it may be more useful to audit to the new agreement once completed)*
- *Housing rehabilitation (carryover from FY 2007-08 work plan – HUD just completed a review of the program)*
- *Information Technology department (carryover from FY 2007-08 work plan – an IT consultant has just completed an IT security review)*
- *Library services (targeted by the 2008-09 citywide risk assessment)*
- *Public Works' cost estimating process (carryover from FY 2007-08 work plan)*
- *Risk management (carryover from FY 2007-08 work plan)*
- *San José B.E.S.T. (audit request – a strategic planning process is underway and it may be more useful to audit at a later date)*
- *Vehicle maintenance procedures (carryover from FY 2007-08 work plan)*

Next Steps

As audit work proceeds, I will forward to the City Council monthly reports describing the status and progress towards completing audit projects. As part of our normal audit process, we will notify you when we start each audit to determine if you have any interest or concerns that we can address during our audit. This is intended to ensure that our audits are responsive to your needs. Any subsequent additions to the Work Plan will be forwarded to the Rules Committee for approval. Generally, audit reports will be heard by the Public Safety, Finance and Strategic Support Committee unless the item is considered to be of interest to the full City Council.



Sharon W. Erickson
City Auditor

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Attachment A: Citywide risk assessment model

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
RELATIVE WEIGHTS OF RISK FACTORS					5		5		5		2		3		5		5	300
4	PLANNING, BUILDING	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION IN	25,237,388	9		0	198.65	9		0	GEN	10	2008	10	2000	7	205
39	PARKS, RECREATION	NEIGHBORHOOD SVCS	LIFE ENJOYMENT SERVICES	37,608,112	10		0	432.48	9		0	GEN	10	2008	10	2002	5	200
182	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	131,681,015	10	258,940,500	10		0	1,989,700,226	10	SPEC	5		0	1995	10	185
195	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	133,187,586	10	305,235,003	10		0	2,912,039,199	10	SPEC	5		0	1995	10	185
135	CITY-WIDE	CITY-WIDE	Personal services	623,147,453	10		0	6,953.48	10		0	GEN	10		0		10	180
53	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	52,231,128	10		0	334.00	9		0	GEN	10		0		10	175
210	PARKS, RECREATION	NEIGHBORHOOD SVCS	Park Trust Fund (375)		0	10,540,193	8		0	85,978,185	10	SPEC	5	2006	10		10	175
162	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	72,295,000	10	7,150,000	7		0	183,132,523	10	SPEC	5		0		10	170
42	LIBRARY	NEIGHBORHOOD SVCS	PROVIDE ACCESS TO INFO, LIB. MATS. & DIGIT	24,873,344	9		0	278.98	9		0	GEN	10		0	1990	10	170
167	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	65,783,129	10	65,917,000	10		0	299,341	2	SPEC	5		0	1995	10	169
201	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	110,098,328	10	100,853,778	10		0	24,272,037	9	SPEC	5		0	2000	7	168
199	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (4	74,906,895	10	72,553,212	10		0	20,052,968	9	SPEC	5		0	2000	7	168
204	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORM SEWER OPERATING FUND (446)	21,872,119	9	22,754,264	9		0	4,679,016	6	SPEC	5		0		10	167
189	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	110,755,306	10	110,122,184	10		0	18,461,524	8	SPEC	5		0	2000	7	166
172	CITY-WIDE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	30,611,106	10	30,611,106	10		0		0	SPEC	5		0		10	165
55	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE	165,644,743	10		0	1,104.00	10		0	GEN	10		0	2000	7	165
8	REDEVELOPMENT	COMM & ECON DEVMT	INITIATE & FACILITATE PRIVATE DEVELOPME	2,981,942	5		0	17.00	3		0	REDEV	7	2002	10	1995	10	161
64	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUSTOMER SERVICE	61,112,471	10		0	270.76	9		0	SPEC	5		0		10	160
38	PARKS, RECREATION	NEIGHBORHOOD SVCS	COMMUNITY STRENGTHENING SERVICES	4,729,608	6		0	53.44	6		0	GEN	10	2006	10	2003	4	160
49	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	135,317,613	10		0	756.78	10		0	GEN	10		0	2001	6	160
91	INFO TECHNOLOGY	STRATEGIC SUPPORT	SUPPORT DEPARTMENTAL TECHNOLOGY SER	1,677,606	4		0	12.00	2		0	GEN	10	2001	10		10	160
166	CITY-WIDE	CITY-WIDE	ANTI-TOBACCO AGREE REVENUE FUND (426)	11,577,140	8	11,702,201	8		0	7,302,245	7	SPEC	5		0		10	159
176	CITY-WIDE	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	18,100,550	8	19,887,414	8		0	6,767,575	7	SPEC	5		0		10	159
184	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	12,310,441	8	11,054,340	8		0	6,682,859	7	SPEC	5		0		10	159
168	HUMAN RESOURCES	STRATEGIC SUPPORT	DENTAL INSURANCE FUND (155)	11,894,478	8	11,430,000	8		0	3,225,755	6	SPEC	5		0		10	157
196	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (15	14,089,245	8	15,182,465	8		0	3,965,888	6	SPEC	5		0		10	157
67	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	14,003,223	8		0	60.29	7		0	GEN	10		0		10	155
74	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT	23,763,683	9		0	103.14	9		0	SPEC	5		0		10	155
97	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,259,936	4		0	8.00	1		0	GEN	10	2001	10		10	155
71	POLICE	TRANSPORT & AVIATION	TRAFFIC SAFETY SERVICES	10,259,216	8		0	67.00	7		0	GEN	10		0		10	155
206	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	14,909,983	8	14,984,440	8		0	2,445,055	5	SPEC	5		0		10	155
209	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE INVESTMENT ACT FUND (290)	10,049,675	8	10,540,193	8		0	2,049,643	5	SPEC	5		0		10	155
87	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILIT	33,215,112	10		0	271.21	9		0	CAP	3		0	1997	10	154
161	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (5	10,288,548	8	10,288,548	8		0	746,419	3	SPEC	5		0		10	151
36	GENERAL SVCS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	6,136,288	7		0	67.37	7		0	GEN	10		0		10	150
60	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	38,382,196	10		0	207.65	9		0	GEN	10		0	2002	5	150
69	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINT	10,375,654	8		0	44.25	6		0	GEN	10		0		10	150
190	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	7,093,837	7	6,600,000	7		0	4,924,472	6	SPEC	5		0		10	147
200	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TREATMENT PLANT CONNECT FEE F	4,511,871	6	13,959,975	8		0	3,613,259	6	SPEC	5		0		10	147
3	CONV FACILITIES	COMM & ECON DEVMT	CONVENTION FACILITIES	14,900,983	8		0	85.75	8		0	SPEC	5	2008	10	2007	0	145
183	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	17,200,000	8	17,200,000	8		0		0	SPEC	5		0		10	145
102	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL TRANSACTIONS	7,066,101	7		0	41.32	6		0	GEN	10		0		10	145
41	LIBRARY	NEIGHBORHOOD SVCS	PROMOTE LIFELONG LEARNING & PROVIDE ED	4,744,231	6		0	56.45	7		0	GEN	10		0	1990	10	145
30	ENVIRON SVCS	ENVIRON & UTILITY SVCS	PROTECT NATURAL & ENERGY RESOURCES	2,608,471	5		0	5.23	1		0	SPEC	5	2003	10		10	145
31	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	11,663,343	8		0	89.55	8		0	SPEC	5		0		10	145

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44	PARKS, RECREATION	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	7,663,545	7		0	60.23	7		0	GEN	10		0	1998	9	145
175	CITY-WIDE	COMM & ECON DEVMT	COMMUNITY FACILITIES REVENUE FUND (422)	9,270,214	7	9,209,055	7		0	508,321	3	SPEC	5		0		10	141
101	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL REPRESENTATION	6,721,108	7		0	38.70	5		0	GEN	10		0		10	140
29	ENVIRON SVCS	ENVIRON & UTILITY SVCS	MANAGE WASTEWATER	61,736,030	10		0	312.05	9		0	SPEC	5		0	2001	6	140
90	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	4,859,013	6		0	45.00	6		0	GEN	10		0	1996	10	140
186	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNERSHIP PROG TRUST FU	8,191,851	7	8,558,971	7		0	438,492	2	SPEC	5		0		10	139
207	GENERAL SVCS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	23,840,043	9	23,328,282	9		0	3,515,905	6	SPEC	5		0	2003	4	137
47	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATIO	8,210,346	7		0	69.30	7		0	GEN	10		0	2000	7	135
82	GENERAL SVCS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	18,326,878	8		0	108.00	9		0	GEN	10		0	2003	4	135
10	PLANNING, BUILDING	COMM & ECON DEVMT	LONG RANGE LAND USE PLANNING	3,180,393	6		0	31.25	5		0	GEN	10		0		10	135
191	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING FUND (443)	179,998,539	10	185,132,048	10		0	40,605,183	10	SPEC	5		0	2007	0	135
40	PARKS, RECREATION	NEIGHBORHOOD SVCS	NEIGHBORHOOD LIVABILITY SERVICES	16,089,992	8		0	154.03	9		0	GEN	10		0	2003	4	135
33	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	7,828,561	7		0	57.82	7		0	SPEC	5		0		10	135
57	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	14,562,413	8		0	55.16	7		0	GEN	10		0	2001	6	135
43	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	4,278,895	6		0	31.08	5		0	GEN	10		0	1990	10	135
164	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)		0	138,373,251	10		0	21,367,250	9	SPEC	5		0		10	133
203	GENERAL SVCS	STRATEGIC SUPPORT	STORES FUND (551)	4,492,593	6	4,493,000	6		0	1,026,591	4	SPEC	5		0		10	133
163	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	110,664,590	10		0		0	13,691,181	8	SPEC	5		0		10	131
108	CITY MANAGER	STRATEGIC SUPPORT	ANALYZE, DEVELOP & RECOMMEND PUBLIC P	4,380,369	6		0	27.40	4		0	GEN	10		0		10	130
118	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE		0	73,955,995	10		0		0	GEN	10		0		10	130
112	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	43,350,103	10		0	0.00	0		0	GEN	10		0		10	130
130	GENERAL FUND	REVENUE	DEPARTMENTAL CHARGES		0	30,863,305	10		0		0	GEN	10		0		10	130
124	GENERAL FUND	REVENUE	LICENSES AND PERMITS		0	78,554,743	10		0		0	GEN	10		0		10	130
27	ENVIRON SVCS	ENVIRON & UTILITY SVCS	MANAGE RECYCLING & GARBAGE SVCS	93,281,311	10		0	42.26	6		0	SPEC	5		0	2000	7	130
132	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS		0	34,259,997	10		0		0	GEN	10		0		10	130
119	GENERAL FUND	REVENUE	PROPERTY TAXES		0	207,392,000	10		0		0	GEN	10		0		10	130
127	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES		0	47,900,703	10		0		0	GEN	10		0		10	130
32	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MANAGEMENT	7,707,675	7		0	47.54	6		0	SPEC	5		0		10	130
133	GENERAL FUND	REVENUE	TRANSFERS		0	50,797,001	10		0		0	GEN	10		0		10	130
192	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	2,629,597	5	2,350,694	5		0	6,989,759	7	SPEC	5		0		10	129
68	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	8,138,678	7		0	66.52	7		0	CAP	3		0		10	129
174	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	2,210,053	5	2,340,525	5		0	3,647,564	6	SPEC	5		0		10	127
187	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	3,648,605	6	1,051,026	4		0	5,623,364	6	SPEC	5		0		10	127
188	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	2,760,083	5	2,552,800	5		0	3,748,477	6	SPEC	5		0		10	127
193	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	42,028,421	10	42,215,581	10		0	4,538,041	6	SPEC	5		0	2007	0	127
11	HOUSING	COMM & ECON DEVMT	MAINTAIN AFFORDABLE HOUSING SUPPLY	4,167,015	6		0	32.15	5		0	REDEV	7		0	1997	10	126
18	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	4,348,708	6		0	34.00	5		0	REDEV	7		0		10	126
142	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	23,000,000	9		0		0	GEN	10		0		10	125
116	CITY-WIDE	STRATEGIC SUPPORT	CONTINGENCY RESERVE	28,494,000	9		0	0.00	0		0	GEN	10		0		10	125
115	CITY-WIDE	STRATEGIC SUPPORT	EARMARKED RESERVES	29,322,725	9		0	0.00	0		0	GEN	10		0		10	125
117	GENERAL FUND	REVENUE	ENCUMBRANCE RESERVE		0	28,678,252	9		0		0	GEN	10		0		10	125
88	INFO TECHNOLOGY	STRATEGIC SUPPORT	PROVIDE ENTERPRISE TECH SYSTEMS & SOLU	12,037,023	8		0	83.50	8		0	GEN	10		0	2004	3	125
114	CITY-WIDE	STRATEGIC SUPPORT	TRANSFERS TO OTHER FUNDS	22,757,000	9		0	0.00	0		0	GEN	10		0		10	125
21	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE DEVELOPMENT	4,317,356	6		0	40.90	6		0	SPEC	5		0		10	125
15	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMEN	6,050,506	7		0	49.28	6		0	CAP	3		0		10	124
5	REDEVELOPMENT	COMM & ECON DEVMT	ENHANCE THE QUALITY & SUPPLY OF CITY'S H	3,881,346	6		0	23.00	4		0	REDEV	7		0		10	121
13	REDEVELOPMENT	COMM & ECON DEVMT	PROMOTE & IMPLEMENT NEIGHBORHOOD IMP	4,069,689	6		0	20.00	4		0	REDEV	7		0		10	121
37	PLANNING, BUILDING	NEIGHBORHOOD SVCS	COMMUNITY CODE ENFORCEMENT	9,551,591	7		0	92.53	8		0	GEN	10		0	2004	3	120

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
141	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX		0	12,975,000	8		0		0	GEN	10		0		10	120
125	GENERAL FUND	REVENUE	FINES AND FORFEITURES		0	15,726,000	8		0		0	GEN	10		0		10	120
131	GENERAL FUND	REVENUE	OTHER REVENUE		0	16,650,925	8		0		0	GEN	10		0		10	120
54	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	2,902,548	5			19.00	3		0	GEN	10		0	1996	10	120
134	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES		0	17,817,796	8		0		0	GEN	10		0		10	120
137	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT		0	15,957,000	8		0		0	GEN	10		0		10	120
126	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY		0	13,221,500	8		0		0	GEN	10		0		10	120
138	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT		0	14,800,000	8		0		0	GEN	10		0		10	120
136	FINANCE	CAPITAL PROGRAM	SALE OF BONDS		0	18,915,000	8		0		0	GEN	10		0		10	120
171	CITY-WIDE	COMM & ECON DEVT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	2,650,539	5	2,650,539	5		0	492,725	2	SPEC	5		0		10	119
179	POLICE	PUBLIC SAFETY	EMER COMM SYS SUPPORT FEE FUND (154)	25,071,000	9	24,000,000	9		0	3,389,887	6	SPEC	5		0	2008	0	117
208	ENVIRON SVCS	ENVIRON & UTILITY SV	WATER UTILITY FUND (515)	26,712,485	9	26,759,000	9		0	3,441,734	6	SPEC	5		0	2007	0	117
9	REDEVELOPMENT	COMM & ECON DEVT	INITIATE & FACILITATE PUBLIC FACILITIES & SP	5,546,853	6		0	16.00	3		0	REDEV	7		0		10	116
65	AIRPORT	TRANSPORT & AVIATIO	AIRPORT ENVIRONMENTAL MANAGEMENT	3,514,692	6		0	20.70	4		0	SPEC	5		0		10	115
140	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX		0	8,705,000	7		0		0	GEN	10		0		10	115
2	ECON DEVT	COMM & ECON DEVT	BUSINESS/JOB ATTRACTION, RETENTION, EXP	2,245,356	5		0	13.90	2		0	GEN	10		0		10	115
45	CITY-WIDE	NEIGHBORHOOD SVCS	CITY-WIDE EXPENSES	7,402,401	7		0	0.00	0		0	GEN	10		0		10	115
80	HUMAN RESOURC	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	2,319,363	5		0	13.62	2		0	GEN	10		0	1995	10	115
106	CITY CLERK	STRATEGIC SUPPORT	FACILITATE CITY'S LEGISLATIVE PROCESS	2,913,056	5		0	12.50	2		0	GEN	10		0		10	115
84	GENERAL SVCS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	19,255,457	8		0	85.50	8		0	SPEC	5		0	2003	4	115
100	MAYOR & CITY CO	STRATEGIC SUPPORT	MAYOR & CITY COUNCIL	8,410,321	7		0	0.00	0		0	GEN	10		0		10	115
128	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT		0	9,906,994	7		0		0	GEN	10		0		10	115
72	TRANSPORTATION	TRANSPORT & AVIATIO	TRANSPORTATION OPERATIONS	7,042,480	7		0	56.83	7		0	GEN	10		0	2004	3	115
177	CITY-WIDE	COMM & ECON DEVT	DOWNTOWN PROP & BUS IMPR DIST FUND (30	1,939,000	4	1,947,000	4		0	818,000	3	SPEC	5		0		10	111
81	HUMAN RESOURC	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	1,246,311	4		0	11.00	2		0	GEN	10		0		10	110
109	CITY MANAGER	STRATEGIC SUPPORT	LEAD & ADVANCE THE ORGANIZATION	1,508,725	4		0	10.15	2		0	GEN	10		0		10	110
110	CITY MANAGER	STRATEGIC SUPPORT	MANAGE & COORD CITYWIDE SERVICE DELIVE	5,487,159	6		0	48.45	6		0	GEN	10		0	2003	4	110
86	INFO TECHNOLOG	STRATEGIC SUPPORT	MANAGE & SUPPORT THE IT INFRASTRUCTUR	7,834,198	7		0	45.00	6		0	GEN	10		0	2004	3	110
103	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,591,742	4		0	10.60	2		0	GEN	10		0		10	110
75	TRANSPORTATION	TRANSPORT & AVIATIO	STRATEGIC SUPPORT	1,634,298	4		0	12.88	2		0	GEN	10		0		10	110
23	CITY-WIDE	COMM & ECON DEVT	TRANSFERS TO OTHER FUNDS	5,557,853	6		0	0.00	0		0	GEN	10		0		10	110
147	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	42,250,000	10		0		0		0	CAP	3		0		10	109
173	CITY-WIDE	COMM & ECON DEVT	COMM DEVT BLOCK GRANT FUND (441)	15,885,780	8	11,541,878	8		0	6,763,116	7	SPEC	5		0	2007	0	109
150	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	34,560,000	10		0		0		0	CAP	3		0		10	109
169	HUMAN RESOURC	STRATEGIC SUPPORT	LIFE INSURANCE FUND (156)	1,321,209	4	1,320,000	4		0	435,433	2	SPEC	5		0		10	109
153	CITY-WIDE	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGR	42,660,000	10		0		0		0	CAP	3		0		10	109
155	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	42,751,000	10		0		0		0	CAP	3		0		10	109
159	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGR	61,219,000	10		0		0		0	CAP	3		0		10	109
197	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (301)	1,045,353	4	1,047,353	4		0	2,000	1	SPEC	5		0		10	107
62	CITY-WIDE	PUBLIC SAFETY	CAPITAL CONTRIBUTIONS	2,350,000	5		0	0.00	0		0	GEN	10		0		10	105
76	CITY-WIDE	TRANSPORT & AVIATIO	CITY-WIDE EXPENSES	2,914,244	5		0	0.00	0		0	GEN	10		0		10	105
56	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	1,031,956	4		0	6.50	1		0	GEN	10		0		10	105
94	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,029,552	4		0	6.00	1		0	GEN	10		0	1993	10	105
95	GENERAL SVCS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,139,932	4		0	6.75	-1		0	GEN	10		0		10	105
63	CITY-WIDE	PUBLIC SAFETY	TRANSFERS TO OTHER FUNDS	2,381,000	5		0	0.00	0		0	GEN	10		0		10	105
154	CITY-WIDE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	23,024,000	9		0		0		0	CAP	3		0		10	104
98	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	11,181,516	8		0	54.01	6		0	CAP	3		0	2002	5	104
178	ECON DEVT	COMM & ECON DEVT	ECON DEVT ENHANCE FUND (439)	1,443,838	4	182,250	2		0	1,739,356	4	SPEC	5		0		10	103

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7	HOUSING	COMM & ECON DEVT	INCREASE AFFORDABLE HOUSING SUPPLY	1,680,805	4	0	0	10.00	2	0	0	REDEV	7	0	0	10	101	
20	REDEVELOPMENT	COMM & ECON DEVT	STRATEGIC SUPPORT	6,305,789	7	0	0	10.00	2	0	0	REDEV	7	0	0	2000	7	101
79	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	1,893,422	4	0	0	17.75	3	0	0	GEN	10	0	0	2000	7	100
51	FIRE	PUBLIC SAFETY	FIRE PREVENTION	3,938,153	6	0	0	21.70	4	0	0	GEN	10	0	0	2003	4	100
6	FIRE	COMM & ECON DEVT	FIRE SAFETY CODE COMPLIANCE	3,527,341	6	0	0	22.40	4	0	0	GEN	10	0	0	2003	4	100
52	IND POLICE AUDIT	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	696,719	3	0	0	4.50	1	0	0	GEN	10	0	0		10	100
146	TRANSPORTATION	CAPITAL PROGRAM	NORTH SAN JOSE TRAFFIC IMPACT FEES		0	1,547,000	4	0	0	0	0	GEN	10	0	0		10	100
12	ECON DEVT	COMM & ECON DEVT	OUTDOOR SPECIAL EVENTS	686,250	3	0	0	5.00	1	0	0	GEN	10	0	0		10	100
139	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES		0	1,024,000	4	0	0	0	0	GEN	10	0	0		10	100
198	ENVIRON SVCS	ENVIRON & UTILITY SV	SJ/SC TREATMENT PLANT INCOME FUND (514)	2,200,000	5	57,783	1	0	0	2,211,953	5	SPEC	5	0	0	1998	9	100
17	FIRE	COMM & ECON DEVT	STRATEGIC SUPPORT	940,271	3	0	0	9.44	1	0	0	GEN	10	0	0		10	100
96	HUMAN RESOURC	STRATEGIC SUPPORT	STRATEGIC SUPPORT	965,547	3	0	0	6.00	1	0	0	GEN	10	0	0		10	100
34	TRANSPORTATION	ENVIRON & UTILITY SV	STRATEGIC SUPPORT	962,168	3	0	0	7.59	1	0	0	GEN	10	0	0		10	100
70	TRANSPORTATION	TRANSPORT & AVIATIO	TRAFFIC MAINTENANCE	10,818,688	8	0	0	40.60	6	0	0	GEN	10	0	0	2007	0	100
46	CITY-WIDE	NEIGHBORHOOD SVCS	TRANSFERS TO OTHER FUNDS	1,350,000	4	0	0	0.00	0	0	0	GEN	10	0	0		10	100
93	HUMAN RESOURC	STRATEGIC SUPPORT	WORKFORCE RESOURCES & DIVERSITY	530,994	3	0	0	5.00	1	0	0	GEN	10	0	0		10	100
156	GENERAL SVCS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	16,667,000	8	0	0	0	0	0	0	CAP	3	0	0		10	99
170	HUMAN RESOURC	STRATEGIC SUPPORT	UNEMPLOYMENT INSURANCE FUND (157)	740,261	3	107,000	2	0	0	1,726,714	4	SPEC	5	0	0		10	98
113	CITY-WIDE	STRATEGIC SUPPORT	CAPITAL CONTRIBUTIONS	640,000	3	0	0	0.00	0	0	0	GEN	10	0	0		10	95
35	CITY-WIDE	ENVIRON & UTILITY SV	CITY-WIDE EXPENSES	613,580	3	0	0	0.00	0	0	0	GEN	10	0	0		10	95
24	CITY-WIDE	COMM & ECON DEVT	earmarked RESERVES	536,463	3	0	0	0.00	0	0	0	GEN	10	0	0		10	95
48	EMERG SVCS	PUBLIC SAFETY	EMERGENCY PREPAREDNESS & PLANNING	349,030	2	0	0	4.50	1	0	0	GEN	10	0	0		10	95
85	HUMAN RESOURC	STRATEGIC SUPPORT	HEALTH & SAFETY	4,624,185	6	0	0	39.00	5	0	0	GEN	10	0	0	2005	2	95
26	ENVIRON SVCS	ENVIRON & UTILITY SV	MANAGE RECYCLED WATER	4,331,343	6	0	0	16.70	3	0	0	SPEC	5	0	0	2000	7	95
28	ENVIRON SVCS	ENVIRON & UTILITY SV	MANAGE URBAN RUNOFF QUALITY	5,879,266	6	0	0	27.25	4	0	0	SPEC	5	0	0	2001	6	95
143	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES		0	907,000	3	0	0	0	0	GEN	10	0	0		10	95
105	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	106,695	2	0	0	1.00	1	0	0	GEN	10	0	0		10	95
107	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	211,217	2	0	0	2.00	1	0	0	GEN	10	0	0		10	95
16	ECON DEVT	COMM & ECON DEVT	STRATEGIC SUPPORT	468,066	2	0	0	3.20	1	0	0	GEN	10	0	0		10	95
77	CITY-WIDE	TRANSPORT & AVIATIO	TRANSFERS TO OTHER FUNDS	741,906	3	0	0	0.00	0	0	0	GEN	10	0	0		10	95
145	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES		0	810,000	3	0	0	0	0	GEN	10	0	0		10	95
185	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	1,863,432	4	0	0	0	0	1,887,618	4	SPEC	5	0	0		10	93
78	RETIREMENT SERV	STRATEGIC SUPPORT	ADMINISTER RETIREMENT PLANS	3,132,375	6	0	0	26.85	4	0	0	SPEC	5	0	0	2002	5	90
61	CITY-WIDE	PUBLIC SAFETY	CITY-WIDE EXPENSES	465,000	2	0	0	0.00	0	0	0	GEN	10	0	0		10	90
129	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT		0	262,229	2	0	0	0	0	GEN	10	0	0		10	90
144	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES		0	309,000	2	0	0	0	0	GEN	10	0	0		10	90
58	EMERG SVCS	PUBLIC SAFETY	STRATEGIC SUPPORT	91,744	1	0	0	1.00	1	0	0	GEN	10	0	0		10	90
19	PLANNING, BUILDIN	COMM & ECON DEVT	STRATEGIC SUPPORT	1,622,884	4	0	0	11.57	2	0	0	GEN	10	0	0	2001	6	90
73	TRANSPORTATION	TRANSPORT & AVIATIO	TRANSPORTATION PLANNING AND PROJECT D	5,946,580	6	0	0	44.45	6	0	0	GEN	10	0	0	2007	0	90
157	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPIAL PROGRAM	3,712,000	6	0	0	0	0	0	0	CAP	3	0	0		10	89
181	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	214,900	2	50,000	1	0	0	1,505,489	4	SPEC	5	0	0		10	88
202	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	296,499	2	40,000	1	0	0	1,148,753	4	SPEC	5	0	0		10	88
50	EMERG SVCS	PUBLIC SAFETY	EMERGENCY RESPONSE & RECOVERY	99,733	1	0	0	0.50	0	0	0	GEN	10	0	0		10	85
25	ENVIRON SVCS	ENVIRON & UTILITY SV	MANAGE POTABLE WATER	22,551,863	9	0	0	32.19	5	0	0	SPEC	5	0	0	2007	0	85
59	IND POLICE AUDIT	PUBLIC SAFETY	STRATEGIC SUPPORT	93,559	1	0	0	0.50	0	0	0	GEN	10	0	0		10	85
92	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	3,342,241	6	0	0	30.39	5	0	0	GEN	10	0	0	2007	0	85
151	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRA	2,040,000	5	0	0	0	0	0	0	CAP	3	0	0	1997	10	84
152	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	2,219,000	5	0	0	0	0	0	0	CAP	3	0	0		10	84

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122	GENERAL FUND	REVENUE	FRANCHISE FEES	0	0	41,621,000	10	0	0	0	0	GEN	10	0	0	2008	0	80
89	FINANCE	STRATEGIC SUPPORT	PURCHASING AND MATERIALS MANAGEMENT	2,867,292	5	0	0	26.00	4	0	0	GEN	10	0	0	2006	1	80
120	GENERAL FUND	REVENUE	SALES TAXES	0	0	152,536,000	10	0	0	0	0	GEN	10	0	0	2008	0	80
99	RETIREMENT SERV	STRATEGIC SUPPORT	STRATEGIC SUPPORT	247,368	2	0	0	2.40	1	0	0	SPEC	5	0	0		10	80
123	GENERAL FUND	REVENUE	UTILITY TAX	0	0	83,690,000	10	0	0	0	0	GEN	10	0	0	2008	0	80
148	INFO TECHNOLOG	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	1,140,000	4	0	0	0	0	0	0	CAP	3	0	0		10	79
165	AIRPORT	TRANSPORT & AVIATIO	AIRPORT SURPLUS REVENUE FUND (524)	0	0	0	0	0	0	4,656,978	6	SPEC	5	0	0		10	77
180	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	0	0	0	0	0	0	4,590,663	6	SPEC	5	0	0		10	77
205	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND	0	0	50,000	1	0	0	678,512	3	SPEC	5	0	0		10	76
22	CITY-WIDE	COMM & ECON DEVMT	CITY-WIDE EXPENSES	25,194,811	9	0	0	0.00	0	0	0	GEN	10	0	0	2007	0	75
194	PARKS, RECREATI	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSES FUND (518)	2,164,138	5	2,123,000	5	0	0	802,263	3	SPEC	5	0	0	2007	0	71
104	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,470,194	5	0	0	17.00	3	0	0	GEN	10	0	0	2007	0	70
14	HOUSING	COMM & ECON DEVMT	PROVIDE SVCS TO HOMELESS & AT-RISK POP	814,820	3	0	0	6.85	1	0	0	REDEV	7	0	0	2002	5	66
111	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	892,515	3	0	0	3.00	1	0	0	GEN	10	0	0	2004	3	65
121	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX	0	0	9,972,000	7	0	0	0	0	GEN	10	0	0	2008	0	65
66	AIRPORT	TRANSPORT & AVIATIO	COMMUNITY AIR SERVICE	1,925,291	4	0	0	5.40	1	0	0	SPEC	5	0	0	2003	4	60
83	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	1,907,105	4	0	0	14.86	2	0	0	GEN	10	0	0	2007	0	60
158	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	40,425,000	10	0	0	0	0	0	0	CAP	3	0	0	2007	0	59
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	2,174,402	5	0	0	14.00	2	0	0	SPEC	5	0	0	2006	1	55
160	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	4,051,000	6	0	0	0	0	0	0	CAP	3	0	0	2006	1	44
149	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PF	2,863,000	5	0	0	0	0	0	0	CAP	3	0	0	2008	0	34
	SCORING TABLES			PROPOSED EXPENDITURES		PROPOSED REVENUES		NUMBER OF STAFF		BEG. FUND BALANCE		FUND TYPE		AUDIT REQUEST		DATE OF LAST AUDIT		
				0	0	0	0	0	0	0	0					<1998	10	
				0	1	0	1	1	1	0	1	CAP	3	NO	0	1998	9	
				100,000	2	100,000	2	5	1	100,000	2			YES	10	1999	8	
				500,000	3	500,000	3	10	2	500,000	3	SPEC	5			2000	7	
				1,000,000	4	1,000,000	4	15	3	1,000,000	4					2001	6	
				2,000,000	5	2,000,000	5	20	4	2,000,000	5	REDEV	7			2002	5	
				3,000,000	6	3,000,000	6	30	5	3,000,000	6					2003	4	
				6,000,000	7	6,000,000	7	40	6	6,000,000	7					2004	3	
				10,000,000	8	10,000,000	8	55	7	10,000,000	8	GEN	10			2005	2	
				20,000,000	9	20,000,000	9	75	8	20,000,000	9					2006	1	
				30,000,000	10	30,000,000	10	100	9	30,000,000	10					2007	0	
				MORE	10	MORE	10	500	10	MORE	10							
								MORE	10									