Approved by the Rules Committee on 8/1/12

CITY OF SAN JOSE
CAPITAL OF SILICON VALLEY

Memorandum

TO: Rules & Open Government Committee

FROM: Sharon W. Erickson, City Auditor

SUBJECT: *CITY AUDITOR'S FISCAL YEAR* 2012-13 *WORK PLAN*

DATE: July 26, 2012

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2012-13 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 proposed work plan for fiscal year 2012-13.

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 2012-13 expenditures, estimated 2012-13 revenue, fund type, proposed number of staff (budgeted full time equivalents, or FTE), estimated fund balance, audit requests, and date of last audit. The results of the model are attached (see Attachment A).

PROPOSED AUDIT ASSIGNMENTS

The list of proposed assignments for fiscal year 2012-13 includes a mix of audits and special projects that address a wide range of concerns consistent with the City Auditor's areas of responsibility.

Assignments in process:

1. **Environmental Services Department** (in process) – Audit of how ratepayer funds (sewer, stormwater, refuse, and water) are used, including a review of the proposed implementation of the Water Pollution Control Plant rehabilitation program. Target date: Aug-2012.
2. **Fire Department disability rates** (in process) – Evaluation of workplace injuries and assessment of timeliness of treatment and recovery (follow-up to previous disability retirement and workers' compensation audit reports). Target date: Sep-2012.

3. **Impact of staffing reductions** (in process) – Audit of the recent history of staffing reductions in the City, including voluntary and non-voluntary separations, and the impact of civil service bumping and layoff rules. Target date: Oct-2012

4. **Fire prevention** (in process) – Causes and impacts of reported low compliance with state inspection requirements (according to the Proposed 2011-12 Operating Budget, an estimated 36 percent of dwellings received a state-mandated inspection in 2010-11 compared to a target of 100 percent). Target date: TBD.

Annual projects:

5. **Semi-annual audit recommendation follow-up 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. We also meet with department staff as needed to discuss progress towards implementing open audit recommendations. Target dates: Oct-2012 and Mar-2013.

6. **Annual review of Team San Jose performance** (as required in the City's agreement with Team San Jose) – Annual review to determine whether Team San Jose met its performance metrics and key requirements in the Management Agreement as of June 30, 2012. This will be the first review of the new performance measures established under the revised agreement. Target date: Fall-2012 (after issuance of audited financials).

7. **5th Annual Service Efforts and Accomplishments (SEA) Report** (on-going) – Annual report 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. The report incorporates existing performance measurement data, showing five-year historical trends, a variety of comparisons to other cities, and the results of resident surveys. Target date: Dec-2012.

8. **Santa Clara County Cities Association** (annual review at the request of the Association's Board) – Review of expenditures and controls for the year ending June 30, 2012. Target date: TBD.

Annual external financial audits:

9. **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 O'Connell LLP, the Finance, Airport, and Retirement Departments to coordinate this effort. This includes the annual external financial audit of the City's comprehensive annual financial statements, the Redevelopment Agency and successor agency, pension systems, Airport, Convention Center, Hayes Mansion, the Clean Water Financing Authority, Deferred Compensation, MTC compliance, and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Dec-2012.

10. **Annual audits of voter-approved bond and parcel tax measures** (contracted audit service) – Macias Gini and O'Connell LLP will conduct audits of the Branch Library Bond Projects Fund, the Parks and Recreation Bond Projects Fund, the Public Safety Bond Projects Fund, and the Library Parcel Tax Special Revenue Fund, satisfying the City's obligation for guaranteed annual audits. Target date: Dec-2012.

11. **Semi-annual compliance reviews of the City's investment program** (contracted audit service) – The City's investment policy requires semi-annual compliances 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 O'Connell LLP will conduct the audits as of June 30th and December 31st. Target dates: Oct-2012 and Apr-2013.

Carry-over projects not started yet:

12. **Housing programs** (carryover from FY 2011-12 audit work plan; ranked high in the citywide risk assessment model) – The suspension of tax increment funding has dramatically impacted the City's housing programs. This audit will focus on the housing loan portfolio that remains in the City's control. Revenue from the $769 million loan portfolio is forecasted to generate $12 million in proceeds in FY 2012-13. Target date: TBD.

13. **Consulting agreements** (carryover from FY 2011-12 audit work plan; one in a series of audits reviewing large contracts to confirm that the City is getting the service that it is paying for and/or the revenues to which it is entitled) – Audit of the procurement, monitoring, and payment for consulting agreements. Target date: TBD.

14. **Deferred compensation** (carryover from FY 2011-12 audit work plan) – The City maintains deferred compensation plans for its employees. The assets of two plans are held in trust and administered by the Deferred Compensation Advisory Committee. As of June 30, 2011, net assets totaled $668 million. This audit will focus on handling and crediting of employees' deferred compensation accounts. Target date: TBD.

15. **Overhead reimbursements** (carryover from FY 2011-12 audit work plan) – Review the calculation and allocation of overhead among various City funds. Overhead reimbursements total about $32 million per year. Target date: TBD.

Additional projects:

16. **<NEW> Water Pollution Control Plant asset management and maintenance** – Evaluate the adequacy of tracking and maintenance of critical infrastructure assets. Target date: TBD.

17. **<NEW> Overview of San Jose's Civil Service System** (follow-up to current audit of the impact of staffing reductions in bumping and layoffs) – Review the history and purpose of San Jose's civil service system, and identify potential opportunities to improve the efficiency and effectiveness of key elements of the system. Target date: TBD.

18. **<NEW> Library hours and staffing** (ranked high in the citywide risk assessment model) – Assess the impact of budget reductions on Library hours and staffing and identify opportunities to increase the efficiency and effectiveness of scheduling and staffing. Target date: TBD.

19. **<NEW> Office of Economic Development performance measures** (one in a series of on-going projects reviewing the accuracy and reporting of city performance measures) – Review and validation of performance measures for the year ending June 30, 2012. Target date: TBD.

20. **<NEW> Community code enforcement** (ranked high in the citywide risk assessment model) – Assess the efficiency and effectiveness of operations and consequences of reductions. Target date: TBD.

21. **<NEW> Revenue management** (ranked high in the citywide risk assessment model) – Review opportunities to modernize fees. Target date: TBD.

22. **<NEW> Graffiti abatement** – Assess the efficiency and effectiveness of outsourced graffiti abatement services. Target date: TBD.

23. **<NEW> Travel expenditures** – Routine audit of employee travel expenditures for appropriateness and compliance with City policies and procedures. Target date: TBD.

24. **<NEW> WPCP master agreements** – Periodic audits of master agreements for consulting services at the Plant. Target date: TBD.

Audit Administration and Other Responsibilities:

25. **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.
26. **State audit of San Jose finances and pension obligations** (in process) – The California State Auditor is conducting an audit to provide independently developed and verified information related to San Jose's operating budget and current and future pension obligations. The City Auditor's Office is helping to ensure the State Auditor has access to the information they need. Target date: Aug-2012.
27. **Quarterly whistleblower hotline monitoring** (on-going) – The Office of Employee Relations administers the hotline and handles all incoming calls. The Office of Employee Relations meets with the City Attorney and City Auditor quarterly to review the status of calls received.
28. **Provide training to city employees** (on-going) on how to incorporate risk analysis and internal controls into management strategies, and how to use performance measures to improve service delivery and drive decision making.

PROJECTS CONSIDERED BUT NOT RECOMMENDED AT THIS TIME

We designed the above proposed list of projects 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 given limited audit resources, and taking into account timing issues and/or areas on which the Administration is already focusing. Items considered but not recommended at this time include:

1. *Accounts payable*
2. *Accounts receivable*
3. *Airport general aviation services and net revenue (citizen request)*
4. *Benefits administration – efficiency, effectiveness, and consistency of administration of employee benefits*
5. *Cardroom oversight – assess the efficiency and effectiveness of the City's other cardroom regulatory functions (2011 audit addressed permitting and licensing of employees)*
6. *Carry-over fund balances and encumbrances (ranked high in citywide risk assessment)*
7. *City Hall funding – the 2011-12 Santa Clara County Civil Grand Jury recommended the City conduct an independent audit of the City Hall project to determine compliance with the voter-approved Measure I*
8. *Contract documentation and insurance – opportunities to streamline and improve timeliness of processing*
9. *Discipline procedures and outcomes (see review of Civil Service system above)*
10. *Economic development activities (see audit of Economic Development performance measures above)*
11. *Efficiency and effectiveness of non-public safety scheduling and staffing – maximizing hours of service*
12. *Employee absenteeism – use and monitoring of sick leave and other leave time*
13. *Financial scan of city-funded community-based organizations – Report summarizing key financial information for community-based organizations receiving more than $250,000 in annual financial assistance from the City (previous reports were issued in 2010 and 2011)*
14. *Impacts of outsourcing – costs and benefits of outsourcing (see audit of graffiti abatement above)*

15. *Integrated Waste Management – although it ranked high in the citywide risk assessment model, we recommend deferring audit work until commercial solid waste and potential billing program changes are complete*
16. *Organizational structure – compile citywide data on span of control, management layers, and other relevant measures of organizational structure*
17. *Planning Department application process*
18. *Public Works process for prioritizing infrastructure repair and improvement projects*
19. *Retiree healthcare (retirement plans continue to rank high in the citywide risk assessment model)*
20. *San Jose Downtown Association*
21. *Use and coordination of volunteers*
22. *Wastewater pretreatment permits – review best practices and opportunities to streamline the permitting process*
23. *Watershed protection division – measuring program efficiency, effectiveness, and outcomes*

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 interests 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 are heard by the Public Safety, Finance and Strategic Support Committee before being cross-referenced to the full City Council.

Sharon W. Erickson
City Auditor

Attachment A: Citywide risk assessment model

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Approved by the Rules Committee on 8/1/12

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	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
	RELATIVE WEIGHTS OF RISK FACTORS				*5*		*5*		*5*		*2*		*3*		*5*		*5*	*300*
33	**LIBRARY**	**NEIGHBORHOOD SVCS**	**ACCESS TO INFO., LIB. MATS, & DIGITAL SOUR**	**24,780,035**	**9**		**0**	**277.63**	**9**		**0**	**GEN**	**10**	**2010**	**10**	**1990**	**10**	**220**
163	**HOUSING**	**COMM & ECON DEVMT**	**AFFORDABLE HOUSING INVESTMENT FUND (3**	**18,947,575**	**8**	**6,552,000**	**7**		**0**	**19,786,719**	**8**	**SPEC**	**6**	**2012**	**10**		**10**	**209**
72	**FINANCE**	**STRATEGIC SUPPORT**	**REVENUE MANAGEMENT**	**4,890,018**	**6**		**0**	**38.81**	**5**	**19,830,000**	**8**	**GEN**	**10**	**2012**	**10**	**1996**	**10**	**201**
189	**ENVIRON SVCS**	**ENVIRON & UTILITY SV**	**INTEGRATED WASTE MGMT FUND (423)**	**118,002,646**	**10**	**119,553,700**	**10**		**0**	**12,696,516**	**8**	**SPEC**	**6**	**2011**	**10**	**2008**	**3**	**199**
182	**RETIREMENT**	**STRATEGIC SUPPORT**	**FEDERATED RETIREMENT FUND (134)**	**198,834,217**	**10**	**191,426,019**	**10**		**0**	**2,005,300,458**	**10**	**SPEC**	**6**	**2011**	**10**	**2010**	**1**	**193**
195	**RETIREMENT**	**STRATEGIC SUPPORT**	**POLICE & FIRE RETIREMENT FUND (135)**	**207,658,227**	**10**	**246,564,000**	**10**		**0**	**2,726,808,517**	**10**	**SPEC**	**6**	**2011**	**10**	**2010**	**1**	**193**
38	**PARKS, RECREAT**	**NEIGHBORHOOD SVCS**	**STRATEGIC SUPPORT**	**6,485,212**	**7**	**14,788,525**	**8**	**44.73**	**6**		**0**	**GEN**	**10**		**0**	**1998**	**10**	**185**
39	**PLANNING, BUILDI**	**NEIGHBORHOOD SVCS**	**COMMUNITY CODE ENFORCEMENT**	**8,665,014**	**7**		**0**	**70.33**	**7**		**0**	**GEN**	**10**	**2009**	**10**	**2004**	**7**	**185**
132	**GENERAL FUND**	**CITY-WIDE**	**Personal services**	**590,964,829**	**10**		**0**	**5,469.78**	**10**		**0**	**GEN**	**10**	**2011**	**10**	**2011**	**0**	**180**
112	**GENERAL FUND**	**REVENUE**	**CARRYOVER FUND BALANCE**		**0**	**78,217,436**	**10**		**0**		**0**	**GEN**	**10**	**2011**	**10**		**10**	**180**
129	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS		0	32,331,426	10		0		0	GEN	10	2010	10		10	180
193	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	19,787,794	8	19,471,449	8		0	4,550,067	6	SPEC	6	2012	10	2007	4	180
11	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	4,282,128	6	495,780	2	28.40	4		0	SPEC	6	2012	10		10	178
109	CITY-WIDE	STRATEGIC SUPPORT	EARMARKED RESERVES	26,926,686	9		0		0		0	GEN	10	2011	10		10	175
110	CITY-WIDE	STRATEGIC SUPPORT	CONTINGENCY RESERVE	29,309,000	9		0		0		0	GEN	10	2011	10		10	175
173	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	10,351,212	8	8,793,001	7		0	5,758,638	6	SPEC	6	2009	10	2007	4	175
42	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	127,703,029	10		0	660.03	10		0	GEN	10		0	2001	9	175
111	GENERAL FUND	REVENUE	ENCUMBRANCE BALANCE		0	20,880,882	9		0		0	GEN	10	2011	10		10	175
61	TRANSPORTATION	TRANSPORT & AVIATIO	PAVEMENT MAINTENANCE	5,314,139	6		0	46.87	6		0	CAP	5	2011	10		10	175
24	ENVIRON SVCS	ENVIRON & UTILITY SV	STORMWATER MANAGEMENT	9,771,794	7		0	39.09	5		0	SPEC	6	2011	10	2001	9	173
36	PARKS, RECREATI	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	29,929,701	9		0	262.95	9		0	GEN	10		0		10	170
37	PARKS, RECREATI	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	17,427,113	8		0	160.51	9		0	GEN	10	2012	10	2010	1	170
12	PLANNING, BUILDI	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION IN	21,227,916	9		0	136.56	9		0	GEN	10		0	2000	10	170
10	HOUSING	COMM & ECON DEVMT	NEIGHBORHOOD DEVMT AND STABILIZATION	3,293,972	6		0	23.40	4		0	SPEC	6	2012	10	1997	10	168
155	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	72,779,000	10		0		0		0	CAP	5	2011	10		10	165
59	POLICE	TRANSPORT & AVIATIO	TRAFFIC SAFETY SERVICES	11,684,189	8		0	182.50	9		0	GEN	10		0		10	165
184	TRANSPORTATION	TRANSPORT & AVIATIO	GENERAL PURPOSE PARKING FUND (533)	13,387,292	8	10,456,000	8		0	11,793,186	8	SPEC	6		0		10	164
22	ENVIRON SVCS	ENVIRON & UTILITY SV	RECYCLED WATER MANAGEMENT	4,002,140	6		0	17.51	3		0	SPEC	6	2011	10	2000	10	163
23	ENVIRON SVCS	ENVIRON & UTILITY SV	RECYCLING & GARBAGE SERVICES	99,777,103	10		0	45.66	6		0	SPEC	6	2011	10	2008	3	163
25	ENVIRON SVCS	ENVIRON & UTILITY SV	WASTEWATER MANAGEMENT	65,162,752	10		0	311.91	9		0	SPEC	6	2011	10	2012	0	163
147	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	20,098,000	9		0		0		0	CAP	5	2008	10		10	160
57	AIRPORT	TRANSPORT & AVIATIO	AIRPORT PLANNING & DEVELOPMENT	2,456,028	5		0	15.00	3		0	SPEC	6	2008	10		10	158
21	ENVIRON SVCS	ENVIRON & UTILITY SV	POTABLE WATER DELIVERY	25,517,822	9		0	30.69	5		0	SPEC	6	2011	10	2007	4	158
207	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE INVESTMENT ACT FUND (290)	11,085,354	8	11,085,354	8		0	1,071,928	4	SPEC	6		0		10	156
3	ECON DEVMT	COMM & ECON DEVMT	REAL ESTATE SERVICES	3,313,888	6		0	8.10	1		0	GEN	10	2012	10	2002	8	155
86	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITI	26,992,364	9		0	193.10	9		0	CAP	5		0	1997	10	155
60	TRANSPORTATION	TRANSPORT & AVIATIO	PARKING SERVICES	11,520,909	8		0	61.74	7		0	GEN	10		0		10	155
177	CITY-WIDE	COMM & ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND	8,201,250	7	8,846,400	7		0	19,453,214	8	SPEC	6		0		10	154
27	TRANSPORTATION	ENVIRON & UTILITY SV	SANITARY SEWER MAINTENANCE	14,006,944	8		0	93.50	8		0	SPEC	6	2010	10	2010	1	153
186	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (4	14,005,044	8	14,005,044	8		0	497,317	2	SPEC	6		0		10	152
157	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	8,353,000	7		0		0		0	CAP	5	2011	10		10	150
35	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	3,607,654	6	1,305,500	4	24.50	4		0	GEN	10		0	1990	10	150
14	PLANNING, BUILDI	COMM & ECON DEVMT	STRATEGIC SUPPORT	1,183,347	4	30,803,854	10	6.17	1		0	GEN	10		0	2001	9	150
87	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	6,487,333	7	7,961,000	7	38.77	5		0	CAP	5		0	2002	8	150
55	AIRPORT	TRANSPORT & AVIATIO	AIRPORT FACILITIES MAINTENANCE	20,690,590	9		0	65.00	7		0	SPEC	6		0		10	148
162	AIRPORT	TRANSPORT & AVIATIO	AIRPORT FISCAL AGENT FUND (525)	90,026,069	10	398,500	2		0	103,640,741	10	SPEC	6		0		10	148

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161	AIRPORT	TRANSPORT & AVIATIO	AIRPORT CUST FACILITY & TRANS FEE FUND (5	2,684,089	5	16,089,740	8		0	5,191,848	6	SPEC	6		0		10	145
116	GENERAL FUND	REVENUE	FRANCHISE FEES		0	44,325,000	10		0		0	GEN	10	2009	10	2008	3	145
52	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	31,035,505	10	3,692,840	6	57.00	7		0	GEN	10		0	2012	0	145
84	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	17,456,887	8		0	68.75	7		0	GEN	10		0	2003	8	145
56	AIRPORT	TRANSPORT & AVIATIO	AIRPORT OPERATIONS	24,811,185	9		0	49.00	6		0	SPEC	6	2008	10	2011	0	143
20	ENVIRON SVCS	ENVIRON & UTILITY SV(	NATURAL AND ENERGY RESOURCES PROTECT	1,432,954	4		0	4.09	1		0	SPEC	6	2011	10		10	143
206	ENVIRON SVCS	ENVIRON & UTILITY SV(	WATER UTILITY FUND (515)	27,065,857	9	29,021,000	9		0	6,900,754	7	SPEC	6		0	2007	4	142
175	CITY-WIDE	COMM & ECON DEVMT	COMMUNITY FACILITIES REVENUE FUND (422)	9,745,500	7	4,641,543	6		0	1,419,722	4	SPEC	6		0		10	141
96	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL TRANSACTIONS	7,285,127	7		0	33.60	5		0	GEN	10		0		10	140
73	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	3,738,746	6	10,000,000	8	27.57	4	5,658,000,000	10	GEN	10		0	2012	0	140
44	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	15,396,669	8	9,275,000	7	61.00	7		0	GEN	10		0	2012	0	140
47	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATIOI	3,847,705	6		0	41.66	6		0	GEN	10		0		10	140
165	AIRPORT	TRANSPORT & AVIATIO	AIRPORT REVENUE FUND (521)	0	0	115,058,205	10		0	53,836,462	10	SPEC	6		0		10	138
9	HOUSING	COMM & ECON DEVMT	HOUSING DEVMT AND PRESERVATION	880,607	3		0	4.40	1		0	SPEC	6	2012	10		10	138
164	AIRPORT	TRANSPORT & AVIATIO	AIRPORT MAINT & OPERATION FUND (523)	65,214,264	10	0	0		0	25,504,590	9	SPEC	6		0		10	136
95	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL REPRESENTATION	5,931,347	6		0	30.40	5		0	GEN	10		0		10	135
74	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,168,420	4	4,497,400	6	6.35	1		0	GEN	10		0		10	135
133	GENERAL FUND	CITY-WIDE	Non-personal/equipment	84,489,557	10		0		0		0	GEN	10	2008	10	2010	1	135
80	INFO TECHNOLOGY	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	3,940,374	6		0	37.37	5		0	GEN	10		0		10	135
49	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	3,768,908	6		0	24.00	4		0	GEN	10	2009	10	2010	1	135
50	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE	185,481,159	10		0	953.50	10		0	GEN	10		0	2010	1	135
62	TRANSPORTATION	TRANSPORT & AVIATIO	STREET LANDSCAPE MAINT	8,147,526	7		0	21.25	4		0	GEN	10		0		10	135
200	ENVIRON SVCS	ENVIRON & UTILITY SV(	SEWER SERVICE & USE CHARGE FUND (541)	25,682,013	9	127,421,300	10		0	37,647,861	10	SPEC	6		0	2012	0	133
167	HUMAN RESOURCE	STRATEGIC SUPPORT	BENEFIT FUND (160)	57,339,723	10	30,000	1		0	2,334,103	5	SPEC	6		0	1995	10	133
28	TRANSPORTATION	ENVIRON & UTILITY SV(	STORM SEWER MANAGEMENT	7,316,272	7		0	46.84	6		0	SPEC	6		0		10	133
174	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	2,693,068	5	2,812,650	5		0	6,964,908	7	SPEC	6		0		10	132
198	ENVIRON SVCS	ENVIRON & UTILITY SV(	SJ/SC TREATMENT PLANT OPERATING FUND (5	81,368,197	10	27,371,000	9		0	29,939,619	9	SPEC	6		0	2012	0	131
102	CITY MANAGER	STRATEGIC SUPPORT	ANALYZE, DEVELOP & RECOMMEND PUBLIC PO	4,900,107	6		0	27.50	4		0	GEN	10		0		10	130
91	CITY-WIDE	STRATEGIC SUPPORT	GEN FUND CAPITAL, TRANSFERS & RESERVES	90,810,433	10		0		0		0	GEN	10		0		10	130
108	CITY-WIDE	STRATEGIC SUPPORT	TRANSFERS TO OTHER FUNDS	39,386,581	10		0		0		0	GEN	10		0		10	130
188	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	2,383,074	5	2,945,454	5		0	3,164,302	6	SPEC	6		0		10	130
143	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES		0	600,000	3		0		0	CAP	5	2011	10		10	130
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	3,393,738	6		0	21.85	4		0	GEN	10	2011	10	2012	0	130
113	GENERAL FUND	REVENUE	PROPERTY TAXES		0	205,375,000	10		0		0	GEN	10		0		10	130
119	GENERAL FUND	REVENUE	BUSINESS TAXES		0	40,550,000	10		0		0	GEN	10		0		10	130
120	GENERAL FUND	REVENUE	LICENSES AND PERMITS		0	37,812,739	10		0		0	GEN	10		0		10	130
127	GENERAL FUND	REVENUE	DEPARTMENTAL CHARGES		0	32,126,081	10		0		0	GEN	10		0		10	130
168	HUMAN RESOURCE	STRATEGIC SUPPORT	DENTAL INSURANCE FUND (155)	12,323,082	8	443,000	2		0	4,197,212	6	SPEC	6		0		10	130
48	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	54,494,346	10		0	282.50	9		0	GEN	10		0	2010	1	130
15	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMEN	6,609,115	7		0	48.48	6		0	CAP	5		0		10	130
202	ENVIRON SVCS	ENVIRON & UTILITY SV(	STORM SEWER OPERATING FUND (446)	22,520,597	9	32,111,500	10		0	17,981,895	8	SPEC	6		0	2012	0	129
4	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE DEVELOPMENT	4,890,331	6		0	40.60	6		0	SPEC	6		0		10	128
192	TRANSPORTATION	TRANSPORT & AVIATIO	MAINTENANCE DISTRICT FUNDS	2,490,639	5	1,916,100	4		0	7,986,818	7	SPEC	6		0		10	127
172	CITY-WIDE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	21,711,250	9	40,000	1		0	1,591,009	4	SPEC	6		0		10	126
90	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	29,044,699	9		0		0		0	GEN	10		0		10	125
106	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	29,044,699	9		0		0		0	GEN	10		0		10	125
144	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES		0	140,000	2		0		0	CAP	5	2011	10		10	125
145	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES		0	150,000	2		0		0	CAP	5	2011	10		10	125
43	FIRE	PUBLIC SAFETY	FIRE PREVENTION	4,339,774	6		0	19.10	3		0	GEN	10	2011	10	2012	0	125

Approved by the Rules Committee on 8/1/12

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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	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
123	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES		0	26,698,012	9		0		0	GEN	10		0		10	125
75	HUMAN RESOURCE	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	2,249,780	5		0	11.90	2		0	GEN	10	2011	10	2009	2	125
64	TRANSPORTATION	TRANSPORT & AVIATIO	TRANSPORTATION OPERATIONS	5,969,632	6		0	41.30	6		0	GEN	10		0	2004	7	125
208	PARKS, RECREATI	NEIGHBORHOOD SVCS	Park Trust Fund (375)	47,151,205	10	2,730,000	5		0	44,421,205	10	SPEC	6		0	2009	2	123
171	CITY-WIDE	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351	2,724,166	5	2,714,166	5		0	327,556	2	SPEC	6		0		10	122
176	CITY-WIDE	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	29,526,988	9	21,543,827	9		0	7,518,999	7	SPEC	6		0	2012	0	122
178	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (30	2,415,448	5	1,781,222	4		0	1,046,804	4	SPEC	6		0		10	121
196	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (15	13,215,390	8	7,000	1		0	1,635,530	4	SPEC	6		0		10	121
53	CITY-WIDE	PUBLIC SAFETY	CITY-WIDE EXPENSES	14,794,500	8		0		0		0	GEN	10		0		10	120
107	CITY-WIDE	STRATEGIC SUPPORT	CAPITAL CONTRIBUTIONS	10,800,000	8		0		0		0	GEN	10		0		10	120
69	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	1,719,927	4		0	13.50	2		0	GEN	10	2012	10	2009	2	120
124	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT		0	10,238,984	8		0		0	GEN	10		0		10	120
125	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT		0	10,239,964	8		0		0	GEN	10		0		10	120
128	GENERAL FUND	REVENUE	OTHER REVENUE		0	15,604,675	8		0		0	GEN	10		0		10	120
130	GENERAL FUND	REVENUE	TRANSFERS		0	18,928,520	8		0		0	GEN	10		0		10	120
131	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES		0	15,684,579	8		0		0	GEN	10		0		10	120
66	TRANSPORTATION	TRANSPORT & AVIATIO	STRATEGIC SUPPORT	1,277,745	4	920,578	3	6.55	1		0	GEN	10		0		10	120
199	ENVIRON SVCS	ENVIRON & UTILITY SV	SEWAGE TRMT PLANT CONNECT FEE FUND (53	235,000	2	2,338,000	5		0	6,098,855	7	SPEC	6	2011	10	2012	0	117
205	GENERAL SVCS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	21,602,816	9	7,000	1		0	1,207,468	4	SPEC	6		0	2003	8	116
103	CITY MANAGER	STRATEGIC SUPPORT	LEAD & ADVANCE THE ORGANIZATION	2,088,865	5		0	10.75	2		0	GEN	10		0		10	115
19	CITY-WIDE	COMM & ECON DEVMT	GEN FUND CAPITAL, TRANSFERS & RESERVES	7,262,646	7		0		0		0	GEN	10		0		10	115
40	CITY-WIDE	NEIGHBORHOOD SVCS	CITY-WIDE EXPENSES	7,667,909	7		0		0		0	GEN	10		0		10	115
67	CITY-WIDE	TRANSPORT & AVIATIO	CITY-WIDE EXPENSES	7,161,000	7		0		0		0	GEN	10		0		10	115
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STF	2,435,956	5		0	13.80	2		0	GEN	10		0		10	115
159	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGF	35,155,000	10		0		0		0	CAP	5	2011	10	2012	0	115
160	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	2,378,000	5		0		0		0	CAP	5	2011	10	2006	5	115
115	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX		0	8,715,000	7		0		0	GEN	10		0		10	115
63	TRANSPORTATION	TRANSPORT & AVIATIO	TRAFFIC MAINTENANCE	11,801,040	8		0	38.60	5		0	GEN	10		0	2007	4	115
26	ENVIRON SVCS	ENVIRON & UTILITY SV	STRATEGIC SUPPORT	6,748,498	7	4,720,010	6	50.00	6		0	SPEC	6		0	2012	0	113
170	HUMAN RESOURCE	STRATEGIC SUPPORT	UNEMPLOYMENT INSURANCE FUND (157)	2,754,206	5	12,000	1		0	6,635,196	7	SPEC	6		0		10	112
187	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	1,198,632	4	885,000	3		0	1,481,421	4	SPEC	6		0		10	111
100	CITY CLERK	STRATEGIC SUPPORT	FACILITATE CITY'S LEGISLATIVE PROCESS	1,758,542	4		0	12.00	2		0	GEN	10		0		10	110
185	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	3,369,965	6	0	0		0	3,371,246	6	SPEC	6		0		10	110
54	CITY-WIDE	PUBLIC SAFETY	GEN FUND CAPITAL, TRANSFERS & RESERVES	5,600,000	6		0		0		0	GEN	10		0		10	110
141	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	21,000,000	9		0		0	CAP	5		0		10	110
34	LIBRARY	NEIGHBORHOOD SVCS	FORMAL AND LIFELONG SELF-DIRECTED EDUC	1,605,882	4		0	12.50	2		0	GEN	10		0	1990	10	110
94	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	5,551,670	6		0	0.00	0		0	GEN	10		0		10	110
13	PLANNING, BUILDIN	COMM & ECON DEVMT	LONG RANGE LAND USE PLANNING	1,677,715	4		0	10.94	2		0	GEN	10		0		10	110
32	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	6,449,494	7		0	63.87	7		0	GEN	10		0	2009	2	110
183	TRANSPORTATION	TRANSPORT & AVIATIO	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	15,000,000	8		0	0	0	SPEC	6		0		10	108
169	HUMAN RESOURCE	STRATEGIC SUPPORT	LIFE INSURANCE FUND (156)	1,004,267	4	579,300	3		0	136,147	2	SPEC	6		0		10	107
166	AIRPORT	TRANSPORT & AVIATIO	AIRPORT SURPLUS REVENUE FUND (524)	2,562,947	5	0	0		0	4,104,746	6	SPEC	6		0		10	105
97	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,119,652	4		0	7.00	1		0	GEN	10		0		10	105
41	CITY-WIDE	NEIGHBORHOOD SVCS	TRANSFERS TO OTHER FUNDS	2,002,162	5		0		0		0	GEN	10		0		10	105
136	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT		0	10,413,000	8		0		0	CAP	5		0		10	105
139	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX		0	10,000,000	8		0		0	CAP	5		0		10	105
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	452,027	2	282,973	2	2.57	1		0	GEN	10		0		10	105
122	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY		0	2,850,500	5		0		0	GEN	10		0		10	105
93	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	2,472,280	5		0	0.00	0		0	GEN	10		0		10	105

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151	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRA	17,918,851	8		0		0		0	CAP	5		0	1997	10	105
29	TRANSPORTATION	ENVIRON & UTILITY SVC	STRATEGIC SUPPORT	1,466,306	4		0	6.55	1		0	GEN	10		0		10	105
191	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING FUND (443)	0	0	0	0		0	19,560,248	8	SPEC	6	2012	10	2007	4	104
204	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	6,792,136	7	13,081,000	8		0	1,631,659	4	SPEC	6		0	2012	0	101
137	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES		0	9,221,000	7		0		0	CAP	5		0		10	100
138	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES		0	7,532,000	7		0		0	CAP	5		0		10	100
134	FINANCE	CAPITAL PROGRAM	SALE OF BONDS		0	9,230,000	7		0		0	CAP	5		0		10	100
79	HUMAN RESOURCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	830,975	3		0	5.00	1		0	GEN	10		0		10	100
45	IND POLICE AUDIT(	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	865,974	3		0	5.50	1		0	GEN	10		0		10	100
83	INFO TECHNOLOG'	STRATEGIC SUPPORT	STRATEGIC SUPPORT	880,774	3		0	5.00	1		0	GEN	10		0		10	100
190	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	7,636,212	7	7,517,000	7		0	5,928,418	6	SPEC	6		0	2011	0	100
92	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	1,353,533	4		0	0.00	0		0	GEN	10		0		10	100
51	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	939,607	3		0	5.00	1		0	GEN	10	2010	10	2012	0	100
65	TRANSPORTATION	TRANSPORT & AVIATIO	TRANSPORTATION PLANNING AND PROJECT D	4,189,220	6		0	26.80	4		0	GEN	10		0	2007	4	100
181	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	527,017	3	10,000	1		0	2,416,980	5	SPEC	6		0		10	98
85	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	17,697,155	8		0	69.90	7		0	SPEC	6		0	2010	1	98
104	CITY MANAGER	STRATEGIC SUPPORT	MANAGE & COORD CITYWIDE SERVICE DELIVE	4,056,413	6		0	24.00	4		0	GEN	10		0	2008	3	95
105	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	388,323	2		0	2.00	1		0	GEN	10		0		10	95
30	CITY-WIDE	ENVIRON & UTILITY SVC	CITY-WIDE EXPENSES	718,220	3		0		0		0	GEN	10		0		10	95
68	CITY-WIDE	TRANSPORT & AVIATIO	GEN FUND CAPITAL, TRANSFERS & RESERVES	747,026	3		0		0		0	GEN	10		0		10	95
146	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS		0	3,680,000	6		0		0	CAP	5		0		10	95
7	FIRE	COMM & ECON DEVMT	STRATEGIC SUPPORT	538,036	3		0	0.00	0		0	GEN	10		0		10	95
58	AIRPORT	TRANSPORT & AVIATIO	STRATEGIC SUPPORT	14,248,657	8		0	55.00	7		0	SPEC	6		0	2011	0	93
118	GENERAL FUND	REVENUE	TELEPHONE TAX		0	20,525,000	9		0		0	GEN	10		0	2008	3	90
77	HUMAN RESOURCE	STRATEGIC SUPPORT	HEALTH AND SAFETY	3,159,700	6		0	22.35	4		0	GEN	10		0	2009	2	90
152	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	2,573,000	5		0		0		0	CAP	5		0		10	90
140	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX		0	1,300,000	4		0		0	CAP	5		0		10	85
180	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	0	0	16,000	1		0	3,381,532	6	SPEC	6		0		10	85
46	IND POLICE AUDIT(	PUBLIC SAFETY	STRATEGIC SUPPORT	92,587	1		0	0.50	0		0	GEN	10		0		10	85
82	INFO TECHNOLOG'	STRATEGIC SUPPORT	INFO. TECHNOLOGY INFRASTRUCTURE	7,555,708	7		0	29.13	4		0	GEN	10		0	2012	0	85
158	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	47,630,000	10		0		0		0	CAP	5		0	2007	4	85
179	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ENHANCE FUND (439)	200,000	2	0	0		0	650,737	3	SPEC	6		0		10	84
194	PARKS, RECREATI(	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	2,272,000	5	574,500	3		0	334,731	2	SPEC	6		0	2007	4	82
201	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	0	0	6,000	1		0	1,574,749	4	SPEC	6		0		10	81
18	CITY-WIDE	COMM & ECON DEVMT	CITY-WIDE EXPENSES (includes CBO funding)	20,229,423	9		0		0		0	GEN	10		0	2010	1	80
31	CITY-WIDE	ENVIRON & UTILITY SVC	GEN FUND CAPITAL, TRANSFERS & RESERVES	0	0		0		0		0	GEN	10		0		10	80
210	ECON DEVMT	COMM & ECON DEVMT	Public Art Projects	779,000	3		0		0		0	CAP	5		0		10	80
114	GENERAL FUND	REVENUE	SALES TAXES		0	152,680,000	10		0		0	GEN	10		0	2011	0	80
117	GENERAL FUND	REVENUE	UTILITY TAX		0	91,855,000	10		0		0	GEN	10		0	2011	0	80
78	HUMAN RESOURCE	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	0	0		0	0.00	0		0	GEN	10		0		10	80
81	INFO TECHNOLOG'	STRATEGIC SUPPORT	ENTERPRISE TECH SYSTEMS & SOLUTIONS	4,785,485	6		0	20.00	4		0	GEN	10		0	2012	0	80
148	INFO TECHNOLOG'	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	964,000	3		0		0		0	CAP	5		0		10	80
8	HOUSING	COMM & ECON DEVMT	COMMUNITY DEVMT AND INVESTMENT	636,753	3		0	3.80	1		0	SPEC	6		0	2002	8	78
88	RETIREMENT	STRATEGIC SUPPORT	ADMINISTER RETIREMENT PLANS	3,044,795	6		0	22.25	4		0	SPEC	6		0	2009	2	78
142	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX		0	100,000	2		0		0	CAP	5		0		10	75
209	ECON DEVMT	COMM & ECON DEVMT	Funding for community based organizations (CBOs)	26,873,785	9		0		0		0	GEN	10		0	2011	0	75
156	GENERAL SVCS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	434,000	2		0		0		0	CAP	5		0		10	75
203	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (	0	0	0	0		0	944,609	3	SPEC	6		0		10	74
98	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	1,892,222	4		0	12.00	2		0	GEN	10		0	2009	2	70

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71	FINANCE	STRATEGIC SUPPORT	PURCHASING AND MATERIALS MANAGEMENT	2,041,002	5		0	16.19	3		0	GEN	10		0	2012	0	70
121	GENERAL FUND	REVENUE	FINES AND FORFEITURES		0	16,708,500	8		0		0	GEN	10		0	2011	0	70
153	PARKS, RECREATI(	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGF	8,846,000	7		0		0	33,193,765	10	CAP	5		0	2011	0	70
197	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (301)	2,597,255	5	91,781	1		0	2,828	1	SPEC	6		0	2008	3	65
76	HUMAN RESOURCE	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	1,944,437	4		0	15.00	3		0	GEN	10		0	2012	0	65
135	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT		0	22,502,000	9		0		0	CAP	5		0	2011	0	60
70	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	1,655,558	4		0	12.08	2		0	GEN	10		0	2011	0	60
150	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	5,324,000	6		0		0	7,912,674	7	CAP	5		0	2011	0	59
154	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	5,891,000	6		0		0	9,941,184	7	CAP	5		0	2011	0	59
89	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,908,899	4		0	13.25	2		0	SPEC	6		0	2009	2	58
149	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PR	1,450,000	4		0		0		0	CAP	5		0	2008	3	50
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	1,846,901	4		0	10.93	2		0	SPEC	6		0	2011	0	48
99	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	118,457	2		0	1.00	1		0	GEN	10		0	2011	0	45
101	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	84,668	1	40,000	1	1.00	1		0	GEN	10		0	2011	0	45
17	REDEVELOPMENT	COMM & ECON DEVMT	Successor Agency Operating Expenditures	0	0		0	10.00	2		0	GEN	10		0	2012	0	40
126	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL - RECOVERY ACT		0	25,988	1		0		0	GEN	10		0	2011	0	35
16	REDEVELOPMENT	COMM & ECON DEVMT	Successor Agency Financing and Other Costs	0	0		0		0		0	GEN	10		0	2012	0	30

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*					<2001	*10*
	0	*1*	*0*	*1*	*1*	*1*	*0*	*1*	*CAP*	*5*	*NO*	*0*	2001	*9*
	100,000	*2*	*100,000*	*2*	*5*	*1*	*100,000*	*2*			*YES*	*10*	2002	*8*
	500,000	*3*	*500,000*	*3*	*10*	*2*	*500,000*	*3*	*SPEC*	*6*			2004	*7*
	1,000,000	*4*	*1,000,000*	*4*	*15*	*3*	*1,000,000*	*4*					2005	*6*
	2,000,000	*5*	*2,000,000*	*5*	*20*	*4*	*2,000,000*	*5*					2006	*5*
	3,000,000	*6*	*3,000,000*	*6*	*30*	*5*	*3,000,000*	*6*					2007	*4*
	6,000,000	*7*	*6,000,000*	*7*	*40*	*6*	*6,000,000*	*7*					2008	*3*
	10,000,000	*8*	*10,000,000*	*8*	*55*	*7*	*10,000,000*	*8*	*GEN*	*10*			2009	*2*
	20,000,000	*9*	*20,000,000*	*9*	*75*	*8*	*20,000,000*	*9*					2010	*1*
	30,000,000	*10*	*30,000,000*	*10*	*100*	*9*	*30,000,000*	*10*					2011	*0*
	MORE	*10*	*MORE*	*10*	*500*	*10*	*MORE*	*10*						
					MORE	*10*								