

Table of Contents

Agenda	2
No. 2 - Northgate Parking Rates	
Coversheet revised	5
Attachment 1 - Memo Packet Provided to Northgate Stakeholders	6
No. 3 - Briefing and update on "K2" also known as "Spice"	
Coversheet revised	13
Awareness and update memo on "K2" also known as "Spice"	14
No. 4 - Risk Assessment and Audit Plan	
Coversheet revised	17
Risk Assessment Report	18
Risk Assessment Exhibit A	39
Risk Assessment Exhibit B	43
No. 5 - EXIT Teen Center Operations Presentation	
Coversheet - EXIT Teen Center Options revised	45
1 - EXIT Teen Center Information.	47



Mayor

Nancy Berry

Mayor Pro Tem

John Crompton

City Manager

Glenn Brown

Council members

Jess Fields

Dennis Maloney

Katy-Marie Lyles

Dave Ruesink

Agenda

College Station City Council

Workshop Meeting

Thursday, August 12, 2010 3:00 p.m.

City Hall Council Chambers, 1101 Texas Avenue

College Station, Texas

1. Presentation, possible action, and discussion on items listed on the consent agenda.
2. Presentation, possible action, and discussion regarding proposed rate changes at the City's various Northgate District Parking Assets.
3. Presentation, possible action, and discussion to prohibit the use, possession, sale, ingestion, or smoking of "K2" also referred to as "Spice" as well as the possession of ingestion devices used to ingest illegal smoking products.
4. Presentation, possible action, and discussion regarding (1) results of a citywide risk assessment conducted by the City Internal Auditor, (2) selection of audit topics for the fiscal year 2011 audit plan, and (3) amending the fiscal year 2010 audit plan.
5. Presentation, possible action, and discussion regarding the EXIT Teen Center Operations as requested by the City Council on May 17, 2010.
6. Council Calendar
 - August 13-14 TML Newly Elected Officials Conference in Austin, 8:00 p.m.
 - August 13 BWSWMA Executive Director Interviews, TBA at 9:00 a.m.
 - August 16-18 Council Budget Workshop in Council Chambers at 3:00 p.m.
 - August 18 BWSWMA Inc. Board Meeting at Public Works - Room 203 Municipal Court Bldg 300 Krenk Tap, 11:00 a.m.
 - August 18 2010 Exploring History Lunch Lecture Series at Conference Center, 11:30 p.m.
 - August 19 Business After Hours - Equipment Depot, TBA at 5:30 p.m.
 - August 19 Planning & Zoning Meeting on Council Chambers at 6:00 p.m.
 - August 20 Grand Opening/Ribbon Cutting Commerce National Bank at Grand Opening/Ribbon Cutting Commerce National Bank, 11:30 a.m.
 - August 24 Town Hall Meetings with City Councilman Jess Fields in Conference Center at 7:30 p.m.
 - August 26 Council Workshop/Regular Meeting in Council Chambers at 3:00 and 7:00 p.m.

City Council Workshop Meeting

Thursday, August 12, 2010

7. Presentation, possible action, and discussion on future agenda items: A Council Member may inquire about a subject for which notice has not been given. A statement of specific factual information or the recitation of existing policy may be given. Any deliberation shall be limited to a proposal to place the subject on an agenda for a subsequent meeting.
8. Discussion, review and possible action regarding the following meetings: Arts Council of the Brazos Valley, Audit Committee, Brazos County Health Dept., Brazos Valley Council of Governments, Brazos Valley Wide Area Communications Task Force, BVSWMA, BVWACS. Cemetery Committee, Code Review Committee, Design Review Board, Historic Preservation Committee, Interfaith Dialogue Association, Intergovernmental Committee, Joint Relief Funding Review Committee, Landmark Commission, Library Board, Mayor's Council on Physical Fitness, Metropolitan Planning Organization, National League of Cities, Outside Agency Funding Review, Parks and Recreation Board, Planning and Zoning Commission, Research Valley Partnership, Regional Transportation Committee for Council of Governments, Signature Event Task Force, Sister City Association, TAMU Student Senate, Texas Municipal League, Transportation Committee, Wolf Pen Creek Oversight Committee, Zoning Board of Adjustments, (Notice of Agendas posted on City Hall bulletin board).
9. Executive Session will immediately follow the workshop meeting in the Administrative Conference Room.
Consultation with Attorney {Gov't Code Section 551.071}; possible action. The City Council may seek advice from its attorney regarding a pending or contemplated litigation subject or settlement offer or attorney-client privileged information. Litigation is an ongoing process and questions may arise as to a litigation tactic or settlement offer, which needs to be discussed with the City Council. Upon occasion the City Council may need information from its attorney as to the status of a pending or contemplated litigation subject or settlement offer or attorney-client privileged information. After executive session discussion, any final action or vote taken will be in public. The following subject(s) may be discussed:

Litigation

- a. City of Bryan's application with TCEQ for water & sewer permits in Westside/Highway 60 area, near Brushy Water Supply Corporation to decertify City of College Station and certify City of Bryan
- b. City of Bryan suit filed against College Station, Legal issues and advise on Brazos Valley Solid Waste Management Agency contract, on proposed methane gas contract
- c. Water CCN / 2002 Annexation / Wellborn Water Supply Corporation
- d. Weingarten Realty Investors v. College Station, Ron Silvia, David Ruesink, Lynn McIlhaney, and Ben White
- e. Chavers et al v. Tyrone Morrow, Michael Ikner, City of Bryan, City of College Station, et al
- f. Clancey v. College Station, Glenn Brown, and Kathy Merrill

Legal Advice

- a. Discussion of Legal Issues Regarding: Wellborn Incorporation Request
 - b. Contemplated Litigation, Legal remedies available to abate weeds, rubbish, brush and other unsanitary matter from a lot in the College Hills residential area.
 - c. Legal issues of purchase and lease back to Arts Council
10. Action on executive session, or any workshop agenda item not completed or discussed in today's workshop meeting may be discussed in tonight's Regular Meeting if necessary.

City Council Workshop Meeting
Thursday, August 12, 2010

11. Adjourn.

APPROVED:

City Manager

Notice is hereby given that a Workshop Meeting of the City Council of the City of College Station, Texas will be held on the 12th day of August, 2010 at 3:00 pm in the City Hall Council Chambers, 1101 Texas Avenue, College Station, Texas. The following subjects will be discussed, to wit: See Agenda

Posted this 6th day of August, 2010 at 2:00 pm

Tanya McNutt, Deputy City Secretary

I, the undersigned, do hereby certify that the above Notice of Meeting of the Governing Body of the City of College Station, Texas, is a true and correct copy of said Notice and that I posted a true and correct copy of said notice on the bulletin board at City Hall, 1101 Texas Avenue, in College Station, Texas, and the City's website, www.cstx.gov. The Agenda and Notice are readily accessible to the general public at all times. Said Notice and Agenda were posted on August 6, 2010 at 2:00 pm and remained so posted continuously for at least 72 hours proceeding the scheduled time of said meeting.

This public notice was removed from the official board at the College Station City Hall on the following date and time: _____ by _____.

Dated this _____ day of _____, 2010.

CITY OF COLLEGE STATION, TEXAS

By _____

Subscribed and sworn to before me on this the _____ day of _____,

Notary Public – Brazos County, Texas My commission expires: _____

This building is wheelchair accessible. Handicap parking spaces are available. Any request for sign interpretive service must be made 48 hours before the meeting. To make arrangements call (979) 764-3517 or (TDD) 1-800-735-2989. Agendas may be viewed on www.cstx.gov. Council meetings are broadcast live on Cable Access Channel 19.

August 12, 2010
Workshop Agenda Item No. 2
Northgate Parking Rates

To: Glenn Brown, City Manager

From: David Gwin, Director of Economic and Community Development

Agenda Caption: Presentation, possible action, and discussion regarding proposed rate changes at the City's various Northgate District Parking Assets.

Recommendation(s): Staff recommends that the City Council receive the presentation and provide any desired input or direction in this regard.

Summary: Staff will provide a presentation to the Council outlining various rate change options for the City's Northgate Parking Assets. Staff will also present a forecast of the net affects any changes may have on the Northgate Parking Enterprise Fund and will seek direction from the Council on any potential action.

Budget & Financial Summary: Council will receive a full briefing on the fiscal impacts of any rate change at the meeting.

Attachments: N/A



DATE: August 4, 2010
TO: Northgate Stakeholders
FROM: David Gwin, Director of Economic and Community Development
SUBJECT: Northgate Parking Rates and Potential Changes Considered

The following information is being provided in advance of the meeting with stakeholders regarding public parking rate changes currently under consideration in Northgate. We know that the challenge of Northgate parking is and will continue to be a major issue for everyone and I sincerely appreciate both your patience and participation in this important on-going process.

As this investigative process began, staff received a number of stakeholder requests and suggestions as to how we might make the parking situation better in Northgate. These items were as follows: 1) first hour free parking; 2) lower day-time rates; 3) lower "Happy Hour" rates; 4) assistance with merchant/employee parking; and 5) improving the access/exit system in the College Main Garage.

With these in mind, we have tried to find ways to substantially reduce parking rates while also seeking to mitigate any significant negative impact to the Parking Enterprise Fund. An attempt to address the first four (4) items is the purpose of this correspondence and analysis, the fifth issue regarding the College Main Garage access/exit system, will be handled separately in the very near future.

After researching many possible rate change options, we have consolidated the strongest ones into two (2) larger possible scenarios that would meet many of the needs previously identified by stakeholders. It is important to point out that while these are the scenarios currently up for discussion and input, they should be considered as a "rough draft" as they are very dynamic and will still need to be further developed and refined. We also recognize that it is impossible to make everyone happy, especially in such a tough economy, but we are sincerely working hard to bring parking rate relief as an end product of this overall review and analysis.

The Two Scenarios

The first scenario, Scenario I, is loosely based on the general desire to have first hour free parking. Currently, the College Main Garage is the only parking asset with the capability of easily integrating this element into its operations; however, it is not the most convenient parking option for many Northgate customers. Therefore, we have identified a new token system that could allow for one or more free hours of parking on the Surface Lot depending

upon how many tokens were deposited by the user. This system would allow for a parking fee reduction without affecting the currently adopted parking rate structure. Northgate merchants would receive special tokens for use in the current pay stations by the City. In turn, the merchants would then distribute these tokens to their customers for use on future visits. We recognize that this does not address the customer's initial visit but it does provide the opportunity for reduced parking on any number of subsequent visits. The specific logistics including the distribution methodology, costs and general operation for this element of Scenario I have yet to be determined.

The second scenario, Scenario II, would involve a realignment of the current Surface Lot parking fees by decreasing the rates from \$1.00 per hour to \$0.50 per hour during the day-time and "Happy Hour" period every day of the week except for special events and game days. The evening rates for Sunday through Wednesday after 7:00 p.m. and until 3:00 a.m. would remain at the \$1.00 per hour rate.

Under both of these scenarios, the City is also considering amending the current long-term contract price structure for the College Main Parking Garage. By eliminating the less used "Annual" contract options and strategically broadening the "Semester" contracts to run consecutively together across the summer months, the City would be able to provide merchant/employee parking relief by reducing the effective annual rate by \$105 for annual day-time contracts and by \$180 for annual 24/7 contracts. This action should help by providing a much more cost effective option for longer-term, more regular users of Northgate's public parking assets.

In compiling the fiscal analysis for these proposals, staff has extensively studied the previous twelve (12) months' usage and revenue data for all of the City's parking assets. While we are confident that the estimates are fairly solid, please note that they are incumbent upon a continuation of previous usage trends. A significant change in overall parking customer habits may render these estimates and scenarios obsolete and could thus require us to have to revisit the parking asset revenue stream that supports the Parking Enterprise Fund.

It is our hope that through this process, we will be able to provide a new rate structure that helps ensure the viability of Northgate as the leading entertainment district in College Station while also protecting the long-term health and sustainability of the City's parking assets and Parking Enterprise Fund. I have also attached a summary sheet that quickly identifies the long-term fiscal impacts of these two scenarios to the Parking Enterprise Fund and created a list of possible cost offsets to help manage the impact of any major revenue reductions.

At your earliest convenience, I invite and encourage your input on this information. If you are unable to attend the meeting at the Traditions Dorm at 2:00 p.m. on August 6, you may send your ideas and comments to me at dgwin@cstx.gov or call at (979) 764-3778. Thank you for your assistance and participation in this process thus far. It is sincerely appreciated.



Current Northgate Parking Rates

Surface Parking Lot

- \$1.00 per hour – 24 hours a day, 7 days a week

College Main Garage

- \$1.00 per hour 3:00 a.m. – 7:00 p.m. everyday
- \$2.00 per hour 7:00 p.m. – 3:00 a.m. everyday

Street Meters

- \$0.50 per hour 24 hours a day, 7 days a week

College Main Garage Available Contract Options

- Monthly-Day: \$50.00 / Month
- Monthly-24/7: \$75.00 / Month
- Semester-Day: \$165.00 / Semester
- Semester-24/7: \$270.00 / Semester
- Multi-Semester-Day : \$330.00 / Two Semesters
- Multi-Semester-24/7: \$540.00 / Two Semesters
- Annual-Day: \$475.00 / Year
- Annual-24/7: \$780.00 / Year



Potential Northgate Parking Rate Changes

Scenario I: Customer-Based Parking Fee Reductions

Customer Parking Relief: New Surface Lot Token System

- Provide one hour free parking program assisted by Northgate merchants
- One hour free parking made available by converting current pay stations to accept City issued tokens
- Tokens would be distributed by the City to merchants who would then provide them directly to customers – the specific methodology for this is yet to be determined
- Customers would then be able to utilize tokens for future usage of the Surface Lot
- No change in current rate structure

Merchant/Employee Parking Relief: College Main Garage Contract Restructure

- Eliminate “Annual Day” and “Annual 24/7” Contract options
- Realign “Semester” Contract options to run consecutively through the Summer: two (2) – six (6) month semester passes
- Reduces the effective annual rate by \$105 for annual day and \$180 for annual 24/7 users

PROS

- Provides merchant-selected parking relief for customers
- Provides a discount without reducing the overall parking rate structure
- Rewards customer loyalty and promotes return visits
- Provides merchant/employee parking relief

CONS

- Two month lead time to implement
- Significant start-up cost
- Token distribution logistics
- Could result in significant revenue decreases
- May invite system abuse
- Will require 24% rate increase by October 2011



Potential Northgate Parking Rate Changes

Scenario II: Surface Lot Parking Rate Reduction

Customer Parking Relief: Surface Parking Lot Token System

- Decrease rate from \$1.00 per hour to \$0.50 per hour between 3:00 a.m. and 7:00 p.m. everyday
- Maintain current rate of \$1.00 per hour between 7:00 p.m. and 3:00 a.m. everyday

Merchant/Employee Parking Relief: College Main Garage Contract Restructure

- Eliminate “Annual Day” and “Annual 24/7” Contract options
- Realign “Semester” Contract options to run consecutively through the Summer: two (2) – six (6) month semester passes
- Reduces the effective annual rate by \$105 for annual day and \$180 for annual 24/7 users

PROS

- Provides ½ off “Happy Hour” parking
- Provides ½ off day-time parking
- Can be implemented very quickly
- Provides merchant/employee parking relief

CONS

- Does not strategically align rates with existing peak usage
- Will require 19% rate increase by December 2011



Fiscal Analysis

Scenario I Cost

Hard start-up cost	\$ (15,000)
Reduced Revenue	\$ (100,000)
Garage Contract	
Restructure	\$ 10,000
Net Annual Affect	\$ (90,000)

Scenario II Cost

Hard start-up cost	\$ 0
Reduced Revenue	\$ (69,000)
Garage Contract	
Restructure	\$ 10,000
Net Annual Affect	\$ (59,000)

Long-Term Parking Enterprise Fund Impact

Scenario I: Potential Rate Increase: 24% by October 2011

Scenario II: Potential Rate Increase: 19% by December 2011

Potential Cost Offsets

1) General Fund Transfer

- Scenario I: \$198,370 in FY 2012
- Scenario II: \$136,792 in FY 2012

2) Reduction in Services

- Reinvestment in assets
- Staffing
- Sanitation and maintenance services

3) Partial Cost Offset – Surface Lot Peak Time Increase

- Increase rate to \$2.00 per hour from 7:00 p.m. – 3:00 a.m. Thursday-Saturday
- Increases revenues by \$69,000

4) Cost Sharing with Northgate Merchants

- Token cost sharing
- Parking validation system



Proposed Northgate Parking Rate Changes

New Garage Contract Options (If ultimately approved under Scenarios I or II)

- Eliminate “Annual Day” and “Annual 24/7” Contract Options
- Realign “Semester” Contract options to run consecutively from January to June and July to December (previous Semester contracts ran from January to June and Mid-August to December).

New Garage Contract Rates (previous rates shown in parentheses)

Monthly Day:	\$50.00	(No Change)
Monthly 24/7:	\$75.00	(No Change)

Semester Day:	\$185.00	(\$165.00)
Semester 24/7:	\$300.00	(\$270.00)

Multi-Semester Day:	\$370.00	(\$330.00)
Multi-Semester 24/7:	\$600.00	(\$540.00)

Annual Day:	\$475.00	
Annual 24/7:	\$780.00	

August 12, 2010
Workshop Agenda Item No. 3
Briefing and update on "K2" also known as "Spice"

To: Glenn Brown, City Manager

From: Jeff Capps, Chief of Police

Agenda Caption: Presentation, possible action, and discussion to prohibit the use, possession, sale, ingestion, or smoking of "K2" also referred to as "Spice" as well as the possession of ingestion devices used to ingest illegal smoking products.

Relationship to Strategic Goals: Goal I.8 Evaluate public safety needs.

Recommendation(s): Seeking Council direction.

Summary: During this presentation, we will seek to provide the Council with an overview of what K2 is and the dangers involved with the use of this substance.

Over the past few months, there has been an increased awareness of K2 or Spice through media reports, law enforcement circles and community service groups. Several states have introduced legislation, which would ban the sell and possession of K2, and most recently, several municipalities have been studying the feasibility of establishing city ordinances, which would ban the substance until state laws are enacted. There is pending legislation in Texas that would make it illegal to possess or sell the substance. If passed the law would take effect in September of 2011.

Budget & Financial Summary: N/A

Attachments:

- Awareness and update memo "K2" also known as "Spice"



COLLEGE STATION POLICE DEPARTMENT INFORMATIONAL MEMORANDUM

TO: GLENN BROWN, CITY MANAGER

FROM: JEFF CAPPS, CHIEF OF POLICE

REF: UPDATE ON "K2" ALSO KNOWN AS "SPICE"

DATE: JULY 26, 2010

STATEMENT OF ISSUE:

Over the past few weeks, there has been an increase in media reports and raised awareness related to a substance called "K2" or "Spice", which is currently sold legally in the United States. This memo will provide you with an update on what K2 is and what we are seeing locally as it relates to this substance.

BACKGROUND/DISCUSSION:

K2 or Spice is an herbal smoking blend made of herbs, spices and synthetic cannabinoids (notably JWH-018), which mimic the effects of cannabis. The appearance is similar to that of marijuana or oregano. Dr. John Huffman, a Clemson University organic chemistry professor, was researching the effects of cannabinoids on the brain when his work resulted in a 1995 paper that contained the method and ingredients used to make the compound. The recipe found its way to marijuana users, who replicated Huffman's work and began spraying it onto dried flowers, herbs and tobacco.

K2 or Spice is currently legal and readily available throughout most of the United States. It is being sold as incense through online purchases, in convenience stores and some smoke shops. Locally it is being sold for about \$10 a gram. The pictures below depict what the substance looks like and how it is commonly being packaged for sale.



K2 or Spice is commonly being smoked by rolling the substance in papers, packing into a blunt, smoking it through hookah pipes or by inhaling after burning it as incense.

While there have not been any long term studies as it relates to the effects of K2 on individuals, some of the following side effects have been noted in users;

- Euphoria, sleepiness and relaxation
- Agitation, vomiting, hallucinations, delusions, paranoia, seizures
- Fast heart beat, dangerously elevated blood pressure, pale skin
- Effects suggest the substance may be affecting the cardiovascular and central nervous system of users.

CONCLUSION:

Over the past few months, there has been an increased awareness of K2 or Spice through media reports, law enforcement circles and community service groups. Several states have introduced legislation which would ban the sell and possession of K2 and most recently several municipalities have been studying the feasibility of establishing city

ordinances which would ban the substance until state laws are enacted. There is pending legislation in Texas that would make it illegal to possess or sell the substance. If passed the law would take effect in September of 2011. The most recent municipality in Texas to enact an ordinance related to this matter is the City of Marshall. Their ordinance, which is slated to go into effect August 1st, will ban the possession, purchase, sale and use of synthetic cannabinoids.

I met last week with Susan Guy, who is the Program Director and a Licensed Chemical Dependency Counselor for the “The Way to Recovery”, which is a local group here in College Station. Guy indicated that they are seeing an increase in use of this substance among their clientele. Guy indicated K2 use seems to be increasingly popular among teenagers and those currently on probation as the substance is not detected by the standard DON Urinalysis probationers are required to take. I asked Mrs. Guy specifically how many new users she has seen using K2 reguarly over the past 6 months and she said three.

From the Police Department’s perspective, we have seen approximately three to four instances over the past year in which we were called to deal with an individual under the influence of K2. In these instances, the user had smoked a large amount of the substance and had become extremely intoxicated and ill from its effects. Those from within our agency that reguarly work Narcotics advise that the drug users they have come into contact with have stated that if they have a choice they will use marijuana before K2 as they feel the “high” lasts longer. The effects of K2 or Spice have been reported to last from three to five hours.

We will continue to monitor K2 or Spice use in College Station and be prepared to bring forward a draft ordinance if warranted.

Through: Kathy Merrill – Assistant City Manager

**August 12, 2010
Workshop Agenda Item No. 4**

**Citywide Risk Assessment,
Fiscal Year 2011 Audit Selection, and
Amendment to Fiscal Year 2010 Audit Plan**

To: Mayor and Members of the City Council

From: Ty Elliott, City Internal Auditor

Agenda Caption: Presentation, possible action, and discussion regarding (1) results of a citywide risk assessment conducted by the City Internal Auditor, (2) selection of audit topics for the fiscal year 2011 audit plan, and (3) amending the fiscal year 2010 audit plan.

Recommendation(s):

1. The fiscal year 2011 audit plan should include the following topics: sanitation operations, land acquisition, payroll phase II, implementation of continuous monitoring systems, and revenue generating cost centers (which should include a review of Emergency Medical Services).
2. The fiscal year 2010 audit plan should be amended in order to expand the scope of the Parks and Recreation cash handling audit (the last project on the fiscal year 2010 audit plan) to comprise audit objectives that would be included in the revenue generating cost center audit.

Summary:

Every three years, the City Internal Auditor performs a citywide risk assessment as a tool in creating the annual audit plan. The risk assessment is the first step in determining which areas of the city have high quantifiable risk factors and are candidates for internal audit. Based on the results of the risk assessment, professional judgment, findings from previous audit work, and information provided by city staff; eleven potential audit topics were identified and described in the risk assessment report.

On July 29, 2010, the Audit Committee met to discuss the eleven audit topics presented in the risk assessment report. Based on this discussion, five topics (identified in the recommendation above) were selected to be recommended to the City Council for inclusion in the fiscal year 2011 audit plan.

Because the revenue generating cost center audit topic was selected, expansion of the scope of Parks and Recreation cash handling audit was discussed. Expanding the scope of this audit to include additional objectives would be more efficient than conducting a separate audit of the same cost centers currently under review at a later date. Therefore, the Audit Committee agreed that amending the fiscal year 2010 audit plan to expand the scope of the audit is a prudent course of action.

Attachments: Citywide Risk Assessment Report

Citywide Risk Assessment Results

June 2010

**City Internal Auditor's Office
City of College Station**

File # 10.04

Citywide Risk Assessment

Introduction	1
Methodology.....	2
Results.....	4
High Ranking Cost Centers	4
Planning & Performance	5
<i>Average Cost per Customer</i>	5
<i>Budget to Actual Expenditure Variance</i>	6
<i>Overtime Expenditures</i>	7
<i>Average Sick Hours per FTE</i>	7
<i>Overtime Hours per FTE</i>	7
Public Concern & Perception	7
<i>Media Coverage</i>	7
<i>Claims Against the City</i>	8
Organizational Change	8
<i>Turnover</i>	8
<i>Budget Trend</i>	9
<i>FTE Change</i>	9
<i>Operation Revenue Change</i>	9
Size & Complexity	9
<i>FTE</i>	9
<i>Operation Revenues</i>	9
<i>Budgeted Expenditures</i>	10
<i>Expenditure Trend</i>	10
Safety & Liability	10
<i>Average Worker's Comp Amounts</i>	10
<i>Average Training Expenditure per FTE</i>	10
Fiscal Accountability	10
<i>Purchasing Activity</i>	10
<i>Cash Handling</i>	11

<i>Professional Service Expenditures</i>	11
<i>Travel as Percentage of Training Expenditures</i>	11
Audit Coverage	13
Audit Plan.....	15
Sanitation Operations	15
Land Acquisition	15
Convention and Visitors Bureau	15
Asset Management	15
Payroll Audit Phase II	16
Fleet Utilization	16
Change Orders	16
Implementation of Continuous Monitoring Systems	16
Water/Wastewater Utility	17
Professional Services Contracts	17
Revenue Generating Cost Centers	17
Exhibit A: Risk Factor Data:	18
Exhibit B: Risk Factor Scoring:.....	22

Introduction

Every two to three years, the City Internal Auditor performs a citywide risk assessment as a tool to assist in creating the annual audit plan. The purpose of the annual audit plan is to allocate scarce audit resources to areas that will most benefit the city. The risk assessment is the first step in determining which areas of the city have high risk factors and are candidates for an internal audit.

In developing the annual audit plan, potential audit topics are identified based on several factors:

- Assessing financial and performance risks through the citywide risk assessment
- Considering requests and suggestions from the City Council, city management, and other interested parties
- Reviewing the external financial auditors' results
- Determining the feasibility of audit topics and the availability of resources

While a risk assessment provides quantitative information, not all risk factors are quantifiable – judgment and opportunities to improve outcomes are also used to recommend audit projects. Therefore, the following is also considered when making audit selection decisions:

- The impact the audit would have (the risks it would address and the likely types of findings and recommendations to result)
- The sensitivity, complexity, and difficulty of the project compared to its likely impact
- The breadth and depth of audit coverage across city government
- The availability of other resources

Methodology

Several quantitative risk factors are identified and utilized in the risk assessment model. The risk factors used in this assessment are split between six categories as shown in Table 1.

Table 1: Risk Categories

Fiscal Accountability	Planning & Performance
• Cash handling	• Overtime expenditures
• Average purchasing expenditures	• Cost per customer
• Professional service expenditures	• Average sick hours per FTE
• Purchasing trend	• Overtime hours per FTE
• Travel as a percentage of training expenditures	• Budget to actual expenditure variance
Organizational Change	Size & Complexity
• Budget trend	• Budgeted expenditures
• FTE change	• FTE
• Operation revenue change	• Operation revenues
• Turnover	• Expenditure trend
Safety & Liability	Public Concern & Perception
• Average worker's comp amounts	• Media perception
• Average training expense per FTE	• Claims against the city
Note: FTE stands for full time equivalent, which equals the number of paid hours during a work period (part-time and fulltime) by the number of working hours in the period.	

Information for each of the risk factors was gathered from a variety of sources. The city's financial information system was used to collect revenue, expenditure, purchasing, and personnel related data. The fiscal year 2009 and 2010 approved annual budgets were also a source of data. Other information was supplied by a number of city employees.

The raw data collected was then aggregated into the risk factors identified in Table 1 above. These factors were then scored on a scale of one to five, with five being the highest. A score of one was reserved for those cost centers that did not have data for that factor or scored a zero in that risk factor, meaning there would be no or low risk. The rest of the scale was distributed evenly for each factor when possible.

The scores for each risk factor within a category were then summed to get a category score, as shown in Table 2 on the next page. The total scores varied for each category score, since some categories contained

more risk factors than others. As an example, Residential Collections was chosen randomly to illustrate the scoring methodology.

Table 2: Category Score Example

Size & Complexity	Data	Score
Budgeted expenditures	3,451,918	5
FTE	24.15	5
Operation revenues	6,933,172	5
Expenditure trend	4%	2
Residential Collection Size & Complexity Score:		17

Each category was weighted based upon reliability and availability of data, number of risk measures in the category, and professional judgment of the risk measure. The category score was then multiplied by the category weight to get the overall risk score for that cost center. See Table 3 for an example of the weighted score methodology.

Table 3: Weighted Score Example

Residential Collection	Score	Weight	Weighted Score
Size & Complexity	17	16%	2.72
Organizational Change	10	18%	1.80
Fiscal Accountability	18	22%	3.96
Planning & Performance	23	22%	5.06
Public Perception	5	11%	.55
Safety & Liability	8	11%	.88
Total:	74	100%	14.97

Each cost center was then ranked by this overall score. The overall scores were ranked in groups of 19 to 20 cost centers, since there are 98 total cost centers identified in this assessment.

Risk factors were adjusted as best as possible to account for missing and incomplete data before scoring. For example, the Media Coverage category contains data for the departmental level only, not cost center. Therefore, media coverage was distributed among the cost centers of areas with available data.

In the case of Residential Collections, Table 3 shows a low public perception score; however, this is the maximum score available for this cost center. This reflects the lack of media coverage data for Residential Collections and Sanitation. The public perception score shown above is entirely weighted on the claims against the city risk factor.

Results

The risk assessment scores provide a very broad overview of the departmental cost centers and their activity in various risk factors. The findings below are not representative of any audit findings and should not be taken as such.

High Ranking Cost Centers

Table 4 lists the cost centers with the highest weighted risk factor scores. The risk factors constructed in this model have identified these 20 cost centers as having high risk functions or opportunities.

Table 4: The 20 Highest Ranked Cost Centers

Department	Cost Center	Score
Fire	Fire Suppression	15.89
BVSWMA	Landfill Operations	15.25
Sanitation	Residential Collection	14.97
Police	Uniform Patrol	14.66
Police	Special Services	14.60
Wastewater Fund Ops	Wastewater Collection	14.31
Water Fund Ops	Water Production	13.54
General Government	Economic Development	13.32
Sanitation	Commercial Collection	13.17
Fire	Emergency Med Services	13.07
Fiscal Services	Municipal Court	13.02
General Government	City Secretary	12.98
Police	Communications/Jail	12.95
Utility Customer Service	Billing Collection	12.94
Fire	Fire Prevention	12.57
Wastewater Fund Ops	Wastewater Treatment	12.55
Public Works	Traffic Signals	12.54
General Government	Human Resources	12.51
Public Works	Drainage Maintenance	12.46
Public Works	Streets Maintenance	12.37

The overall risk score measure shows which cost centers obtained higher values on the risk assessment model. While this does provide a good measure of risk, there are issues to consider when examining this table. First, the higher value each of these cost centers received could be due to the availability of data. If more data is available for the departmental cost center, there are more opportunities to be rated higher in that risk factor.

Second, the size of the department, budget, and responsibilities could also lend these departments to a higher risk score. However, the score weighting methodology accounts for some of these discrepancies, making the above table of cost centers representative overall.

Finally, cost centers that have the highest risk scores may not have significant issues that need correction. For example, the Municipal Court was recently selected for an audit based on quantitative risk factors indicating high risk in the area of cash handling. However, a cash handling audit revealed that the Municipal Court had strong internal controls and cash handling practices that significantly mitigated the inherent risk associated with their operations.

Planning & Performance

Average Cost per Customer

The average cost per customer of a cost center’s services was used as a risk factor. This measure includes the costs of services per customer for fiscal year 2009. The ten most expensive cost centers are listed in Table 5 below; however, the list should be considered carefully.

Table 5: Cost per Customer

Cost Center	Cost/Customer
Economic Development	\$128,485
City Manager	\$119,608
Capital Projects Operations	\$107,695
Community Development	\$38,920
Facilities Maintenance	\$14,384
Public Works Engineering Division	\$9,155
Communication Services	\$6,799
Management Information Services	\$2,515
E-Government	\$2,428
Warehouse	\$2,300

The table illustrates the highest cost per customer for each cost center. However, because the definition of customer changes for each cost center, this measure is slightly skewed. For example, Economic Development and Community Development “customers” were only counted as those that directly use the services of these divisions. This list was relatively small, since only a few non-profits or companies directly utilize these divisions’ services. However, the benefit to the city is greater, since these organizations help many more citizens.

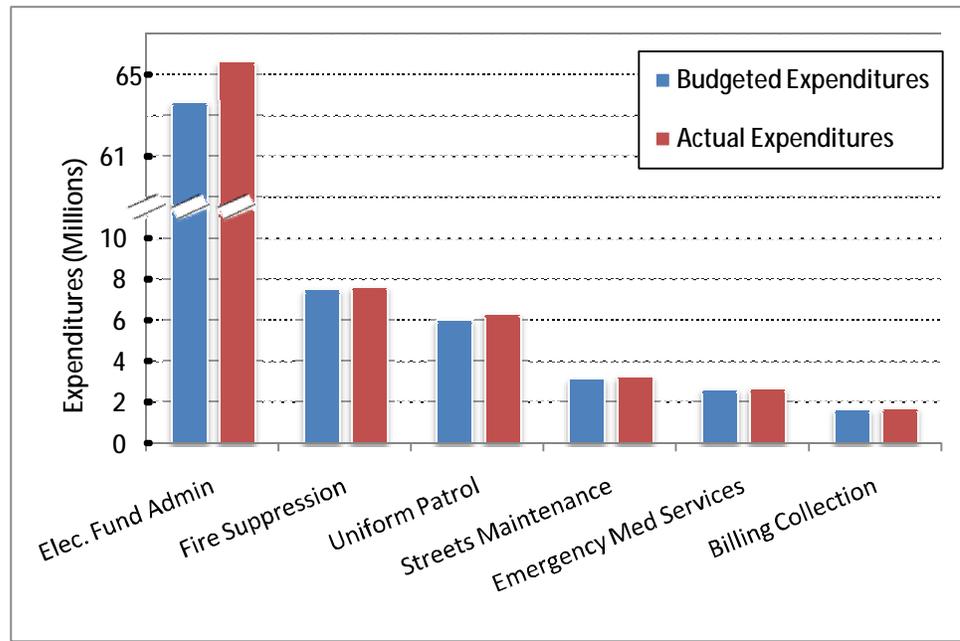
For some internal services, the number of city employees was used as total number of customers. The number of employees was gathered from the online employee directory and does not include many seasonal, temporary, or unpaid positions. Other internal services do have users within the city and those numbers were obtained when possible.

Budget to Actual Expenditure Variance

Another risk factor based on expenditures is the variance between the approved budget for each cost center and the actual amount of expenditures. When looking at this factor, it should be noted that the values for variance were taken as absolute values—the rankings do not represent positive or negative expenditure trend variances.

Figure 1 below illustrates the budgeted expenditures and actual expenditures of the six highest spending cost centers that went over budget in fiscal year 2009.

Figure 1: Budgeted to Actual Expenditures



Cost Center	Over Budget
Electric Fund Operations Administration	\$1,959,247
Fire Suppression	\$100,212
Uniform Patrol	\$ 274,089
Streets Maintenance	\$ 95,166
Emergency Medical Services	\$ 56,619
Utility Customer Service Billing Collection	\$ 81,253

Overtime Expenditures

For each cost center, overtime expenditures were gathered using expenditure data from the city's financial systems. This information was used to calculate total overtime expenditures for each cost center.

Average Sick Hours per FTE

Total sick hours for each cost center were calculated from payroll information. This data was collected from the city's information systems and the approved annual budget. The number of sick hours taken for each cost center was averaged over the three years examined. The data was not trended due to missing or incomplete numbers.

Overtime Hours per FTE

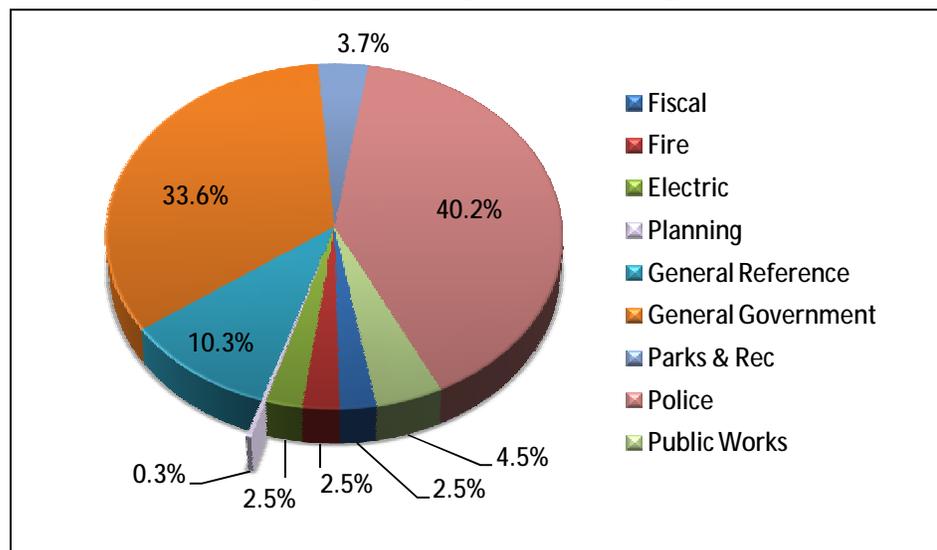
Overtime expenditure data was used in conjunction with FTE data collected from the approved annual budget to calculate an overtime hours per FTE risk factor. While this factor does provide a comparison, it should be noted that the FTE numbers used for this measure include employees exempt from FLSA overtime requirements.

Public Concern & Perception

Media Coverage

As mentioned in the methodology section of the report, media coverage data was unavailable at the cost center level. However, the data provided was still useful in examining the public perception of city departments as a whole. Figure 2 illustrates the percentage of media coverage per department from January 1, 2010 to June 3, 2010.

Figure 2: City Media Coverage



Of the news coverage for Police, roughly 80 percent was classified as reactive, while the other 20 percent was categorized as proactive responses. The vast majority of the reactive coverage was further classified as neutral, while proactive coverage was largely positive in nature. General government coverage was broken into cost centers, but no cost center experienced a large negative response from the media. Half of the media coverage was neutral for general government, with positive coverage at 43 percent. Only 7 percent of the general government coverage was negative.

Claims Against the City

The number of claims made against the city was totaled for each cost center to create this risk factor. This number includes the number of legal claims made against the city, property damages, and vehicle damages.

Organizational Change

Turnover

To calculate turnover, only fulltime employees were considered in the calculations; actual FTE data was not used. In using only fulltime employees, the results of turnover calculations are more comparable across city departments. The calculations exclude part-time and temporary/seasonal workers. The cost centers with the largest turnover are shown in Table 6.

Table 6: Turnover

Department	Cost Center	Turnover	Full-time
Information Technology	E-Government	50%	2
Community Development	Community Development	44%	4.5
Police	Special Services	33%	9
Planning & Development	P&DS Administration	33%	3
Utility Customer Service	Meter Services	30%	10
Capital Projects	Capital Project Operation	30%	10
Planning & Development	Code Enforcement	25%	8
General Government	City Secretary	20%	5
Fiscal Services	Budget & Strategic Planning	20%	5
Police	Police Administration	18%	11
Parks & Recreation	South District	18%	11
Sanitation	Commercial Collection	18%	11

Using FTE data to calculate turnover for each cost center would have resulted in skewed data towards those cost centers that utilize a seasonal workforce. Parks & Recreation cost centers would likely be affected the

most by this alternative calculation, as summer and temporary jobs (lifeguards, event staff, etc) would produce a higher turnover rate.

While these departments do demonstrate a high turnover rate in the data, consideration should be given to the number of fulltime staff per cost center. For example, E-government demonstrated a 50 percent turnover rate; however, there are only two fulltime employees within that cost center. Thus, the higher turnover rate does not necessarily indicate more employees lost compared to larger cost centers.

Budget Trend

The approved annual budget provided information on budgeted expenditures. These expenditures were trended across fiscal year 2007 through 2009 to create the budget trend risk factor.

FTE Change

The budgeted FTE numbers, from the approved annual budgets, provide the raw numbers for this calculation. The average percent change between fiscal year 2009 FTE and fiscal year 2007 FTE was used for this measure.

Operation Revenue Change

Operating revenue was trended for this risk factor. The raw data was collected from the city's financial information system. The risk factor includes operating revenues, charges for services, fines & forfeits, and licenses & permits. Other categories of revenue were eliminated that did not represent operating revenues.

Size & Complexity

FTE

The budgeted FTE numbers were taken from the approved annual budget to create this risk factor. Examining the number of FTE within a cost center allows comparison across cost centers in regards to staff size and organizational complexity. Part-time and temporary/seasonal employees were included in this calculation of FTE.

Operation Revenues

The operational revenues of various services were used to create this risk factor. The raw data was collected from city information systems. The risk factor includes accounts for operating revenues, charges for services, fines & forfeits, and licenses & permits. Other categories of revenue were eliminated that did not constitute operating revenues.

Budgeted Expenditures

The fiscal year 2009 approved budgeted expenditures were used for this risk factor. The budgeted expenditures risk factor identifies cost centers with large budgets and, when used with other factors, provides a comparison of size between cost centers.

Expenditure Trend

For each cost center, actual expenditures were trended across the three years examined. The expenditure trend risk factor reflects the results of the trend. This risk factor identifies those departments with large increases or decreases in spending over the course of fiscal year 2007 through 2009. It should be noted that departments with small expenditures one year and larger expenditures the next could have skewed trend percentages. The trend for the Internal Auditor is an example, where the expenditure of \$15,889 in 2007 skews the trend when compared with expenditures of \$114,331 in 2009.

Safety & Liability

Average Worker's Comp Amounts

Reports were generated from the risk manager's office to obtain the total number of worker's comp claims and amounts. The total claim amounts for each fiscal year were then averaged together to create this risk factor. It should be noted that not every cost center experienced claims each year; therefore, a consistent trend was not feasible.

Average Training Expenditure per FTE

The total training expenditures for each cost center were gathered from the city financial systems. To create this risk factor, the total FTE was divided into training expenditures to determine the training expenditure per FTE for each fiscal year. The totals were then averaged together to complete the risk factor.

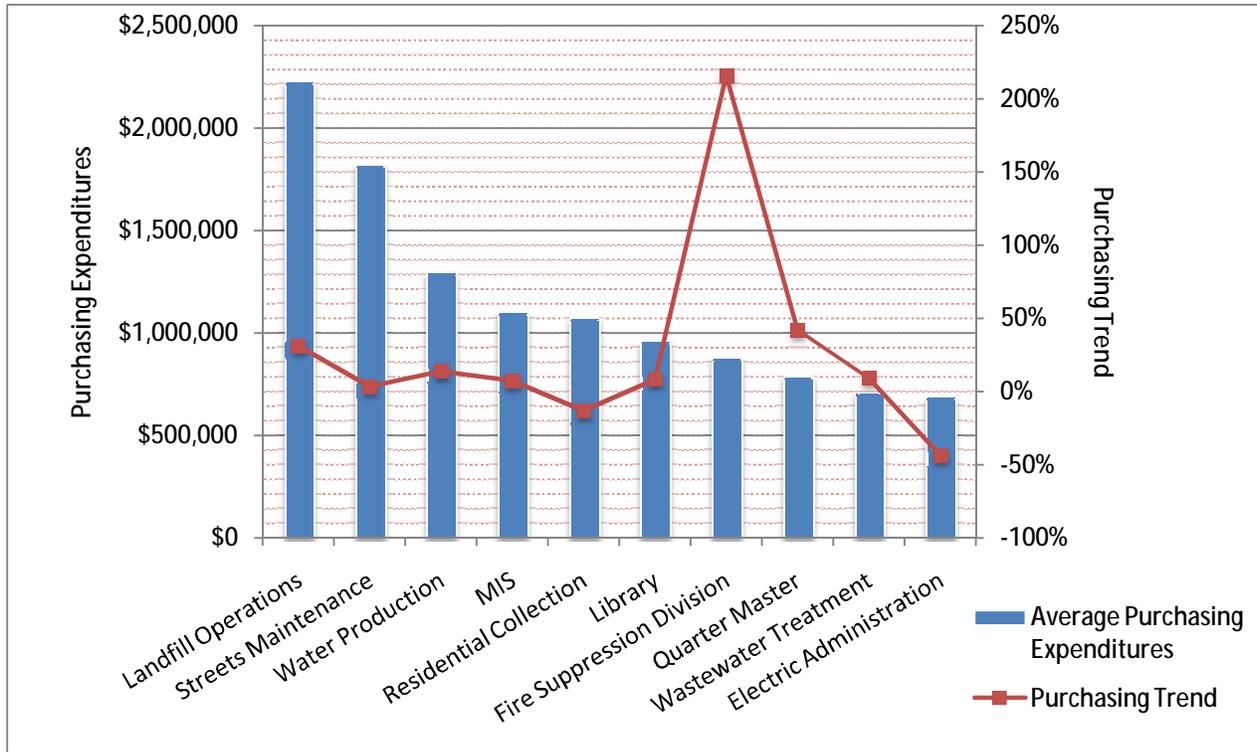
Fiscal Accountability

Purchasing Activity

The average purchasing expenditures and purchasing trend risk factors were combined to create a purchasing activity model. To calculate purchasing activity, purchasing data was compiled to create a trend of fiscal year 2007 through 2009. The average purchasing expenditures of each cost center were also calculated. Both measures include figures for the total expenditures through purchase orders and through purchasing card use.

Figure 3 illustrates the cost centers with the largest purchasing expenditures and their corresponding purchasing trend for fiscal years 2007 through 2009.

Figure 3: Cost Center Purchasing Activity



Cash Handling

Information regarding cash handling in each cost center was collected from the cash handling survey conducted by the City Internal Auditor in 2009. Not all cost centers handle cash; therefore, only cost centers that do handle cash are represented in the data.

Professional Service Expenditures

Data was also collected to provide a trend in the professional service expenditures for each cost center. These costs could include the costs for hiring consultants or other miscellaneous professional service related costs. Not every cost center experienced professional service expenditures.

Travel as Percentage of Training Expenditures

Travel and lodging costs for training are included in the total training expenditures. As another risk factor, the travel expenditures were extracted from total training expenditures. This permits the examination

of travel expenditures as a percentage of total training expenditures for each cost center.

Table 7: Percentage Travel Costs of Training Expenditures

Department	Cost Center	% of Training Expenses	% of Total Expenses
Parks & Recreation	Xtra Education	100%	1%
Parks & Recreation	Hotel Tax Program (Athletics)	99%	14%
Parks & Recreation	Heritage Programs	82%	2%
Parks & Recreation	Recreation	81%	1%
Fire	Emergency Management	76%	2%
Parks & Recreation	Senior Services	71%	1%
Electrical	Utility Dispatch Operations	66%	0%
Parks & Recreation	Special Facilities Admin	66%	1%
Police	Communications/Jail	65%	1%
BVSWMA	BVSWMA Administration	65%	1%

The Xtra Education in Table 7 has relatively low training costs, but 100% of those costs are in travel. Therefore, it is logical for these percentages to be taken into context of the total training expenditures of a cost center.

Audit Coverage

Many areas of city government have been directly audited or have fallen under the purview of a recent internal audit. The audits conducted have provided a broad coverage of topics within the City of College Station; however, not all cost centers have fallen under the scope of a previous audit. Table 8 lists the highest scoring departments from Table 4 that have not received audit coverage.

Table 8: Top Cost Centers without Audit Coverage

Department	Cost Center	Score
Fire	Fire Suppression	15.89
Sanitation	Residential Collection	14.97
Wastewater Fund Ops	Wastewater Collection	14.31
Water Fund Ops	Water Production	13.54
General Government	Economic Development	13.32
Sanitation	Commercial Collection	13.17
Fire	Emergency Med Services	13.07
General Government	City Secretary	12.98
Fire	Fire Prevention	12.57
Wastewater Fund Ops	Wastewater Treatment	12.55

Among previous audits, an audit of purchasing processes, policies and procedures has likely had the broadest scope. The report of findings from the purchasing audit identified areas of improvement for internal controls, purchasing practices, and check security. The Purchasing Audit's recommendations affected citywide purchasing and requisition policies, procedures, and practices by strengthening internal controls.

The 2010 Payroll Phase I audit provided an analysis of payroll practices throughout the city. The findings from this audit focused mainly on overtime and compensatory pay policies, procedures, and practices. The audit was applicable to all city cost centers and found some payroll practices were exceeding the minimum Fair Labor Standards Act guidelines. Other payroll issues will be audited at a later date in Phase II of the payroll audit.

The Ethics Hotline, established and maintained by the City Internal Auditor, provides an opportunity for city employees and individuals to anonymously report suspicious activity without fear of retaliation. Hotlines repeatedly have proven their ability to detect and deter illegal behavior. According to the ACFE's 2004 Report to the Nation on Occupational Fraud and Abuse, fraud losses are reduced by nearly 60

percent when a hotline is present. In the past year, there have been nine hotline reports submitted by city employees from various city departments. All reports submitted through the hotline have been fully investigated and resolved.

A performance audit was performed by external consultants in 2008, which examined the Police department in detail. The report provided recommendations for all cost centers within the Police department. Recommendations included alternative methods of scheduling work hours, improvements to reporting incidents, and overall organizational improvements.

The City Internal Auditor conducted an audit of fuel inventory, purchasing and use throughout the city. This audit discovered areas of improvement in fuel practices within the city. In addition, recommendations to improve internal controls included using an odometer reasonability control for all fuel cards, verifying prices and terms independently of the vendor, and restricting the quantity of fuel available for each fuel card.

Cash handling audits were performed within the Utility Customer Billing and Municipal Court cost centers. These audits examined the internal controls and security for cash and cash equivalents. The recommendations included more segregation of duties, improved receipt practices, and improved recordkeeping.

In November 2008, the City of Bryan hired a consultant to perform an audit of the Brazos Valley Solid Waste Management Agency (BVSWMA). The City Internal Auditor assisted the City of College Station's Finance Department during the duration of this review.

Audit Plan

Based on the results of the risk assessment, professional judgment, findings from previous audit work, and information provided by city staff, the following areas are potential audit topics for the next fiscal year.

Sanitation Operations

Based on risk assessment results, both residential and commercial refuse collections were identified as high risk cost centers when compared to other cost centers throughout the city. An internal audit of sanitation operations would include a review of internal controls, procedures, and practices. In addition, the audit could identify opportunities to mitigate safety and liability concerns, increase efficiencies, reduce overhead costs and other expenses, or potentially increase revenues.

Land Acquisition

At first glance, the process of acquiring land for new city developments is not uniform across departments. While the land agent does provide some services for most of the departments purchasing land in the last ten years, there may be room for improvement and uniformity. Within the last ten years the following departments/divisions have been involved in the purchasing of land: BVSMA, Capital Improvement Projects, City Manager's Office, Economic and Community Development, Fire, Planning and Development, Parks and Recreation, Public Works, and Electric and Water Utilities. Currently, Economic and Community Development and Electric Utilities land acquisition processes differ from other departments in that they do not use the city's land agent when purchasing land or property.

Convention and Visitors Bureau

During the June 18, 2010, City Council retreat, a potential audit of the Convention and Visitors Bureau was discussed. Depending on future direction from the City Council, an audit of the Convention and Visitors Bureau may be included in the fiscal year 2011 audit plan.

Asset Management

Asset management was identified as a high risk auditable area in the 2007 risk assessment. Although this area received some audit coverage during the Fleet Fuel Inventory audit, management of city assets throughout the city still remains an area of risk. The area of the largest

risk exists in College Station Utilities, which maintains a large warehouse of water, wastewater, and electric asset related inventories. In addition, the Information Technology Department inventories some computer equipment and the Fleet Services Division inventories various equipment and parts for fleet maintenance purposes.

Payroll Audit Phase II

In May 2010, a payroll audit was completed that examined the overtime and compensatory pay practices of the city. Phase two of this audit will expand the scope to include a review of all other payroll practices, policies and procedures. Audit test to detect common payroll frauds will also be performed.

Fleet Utilization

There are over 600 vehicles or equipment city staff operates on a daily basis. Most of these vehicles and equipment are utilized by the Fire, Police, Public Works, Parks and Recreation, and Utilities departments. Utilization of these vehicles and equipment constitute a significant risk to the city because (1) of the high monetary value of these assets and (2) the potential liability the city faces if these assets are not used prudently. Included in this audit would be a review of efficient and effective use, safety and training, personal or inappropriate use, and compliance with city, state, and federal laws and regulations.

Change Orders

A purchasing card audit and purchasing processes audit were conducted in 2007 and 2008 respectively. However, a review of the change order process was not included in the scope of these audits. An audit to inspect the number of contract changes after the bidding process is closed could find potential cost savings for the city. This audit would examine the number of change orders for each vendor. Cost savings could be found by switching to vendors that would not likely require a change in the contract after the bidding process is completed. This audit could also identify potential areas of risk within vendor contracts.

Implementation of Continuous Monitoring Systems

Continuous monitoring is the automated collection of indicators from the city's information systems on a frequent or continuous basis. Through the use of analytics, continuous monitoring is also an automated feedback mechanism to ensure that the systems and controls have been

operating as designed and transactions are processed appropriately. The purpose of implementing continuous monitoring systems is to (1) help ensure compliance with policies, procedures, and regulations and (2) act as an early warning system to detect control failure on a timelier basis than under traditional approaches. Using Audit Command Language (ACL) analytics and scripts, the City Internal Auditor is capable of developing robust automated monitoring systems. A continuous monitoring system of the city's purchasing card program will be the first system developed due to the risk associated with this program (i.e. the majority of city purchases across all city departments are made on city credit cards).

Water/Wastewater Utility

Based on the risk assessment results, water and wastewater were identified as a high risk area. An audit of the water/wastewater utility would include a review of compliance with state and federal regulations, meeting service demands, and cost of providing services. In addition, the audit could include an evaluation of the adequacy of planning and performance monitoring practices necessary to direct and control departmental operations in the short and long term; financial management practices necessary to protect the financial condition of the utility and to provide accounting information for cost control and decision making; management practices for facility operation to promote efficient and effective use of that major investment; and staffing policies, procedures and practices necessary to ensure efficient utilization of workforce and retention of qualified personnel.

Professional Services Contracts

The city expends over \$2.3 million in professional services each year. A citywide review of all professional services contracts and expenditures would include a review of compliance with city policies and procedures and a cost benefit analysis of the method of outsourcing versus performing the service in-house.

Revenue Generating Cost Centers

One of the strategic goals that the City Council formed during the June 2010 city council retreat was that services should pay for themselves. A citywide audit of revenue generating cost centers would review these cost centers' financial management practices, policies and procedures. In addition, the audit could include a cost utility analysis, cost minimization analysis, and a staffing analysis.

Exhibit A: Risk Factor Data

#	Department Name	Division Name	FY09 Approved Budgeted Expenditures	Score1	FY09 Budget FTE	Score2	FY09 Operation Revenue	Score3	FY07-FY09 Expenditure Trend	Score4	FY07-09 Avg Claims Against City	Score5	FY07-FY09 Budget Trend	Score6	FY07-FY09 FTE Change	Score7	FY07-FY09 Operating Revenue Change	Score8	FY09 Turnover	Score9	FY07-09 Avg Workers Comp Amounts	Score10	FY07-FY09 Avg Training Expenditures per FTE	Score11
1	General Government	Mayor/Council	85,993	1	-	1	0	1	12%	3	0.00	1	28%	5	0.00	1	0.00	1	0%	1	0	1	0	1
2	General Government	City Secretary Division	411,171	3	5.00	2	35,957	3	5%	3	0.00	1	5%	3	0.00	1	0.14	3	20%	4	0	1	4,921	5
3	General Government	Internal Auditor	115,704	1	1.00	2	0	1	346%	5	0.00	1	0%	1	0.00	1	0.00	1	0%	1	0	1	0	1
4	General Government	City Manager Division	780,002	4	5.50	2	0	1	5%	2	0.00	1	-9%	4	-0.15	4	0.00	1	0%	1	0	1	18,746	5
5	General Government	Legal Division	1,083,930	4	10.00	3	0	1	5%	3	0.00	1	12%	4	0.11	4	0.00	1	0%	1	0	1	4,766	5
6	General Government	Economic/Community Devel	594,175	3	6.50	3	0	1	34%	5	0.67	2	61%	5	-0.26	5	0.00	1	0%	1	0	1	2,510	4
7	General Government	Communication Services	561,009	3	5.50	2	0	1	36%	5	0.00	1	21%	5	1.23	5	0.00	1	0%	1	0	1	6,234	5
8	General Government	Human Resources	605,861	4	6.00	3	0	1	-8%	1	0.33	2	-13%	4	-0.20	4	0.00	1	17%	3	0	1	7,748	5
9	Fire Department	Fire Admin Division	489,932	3	5.00	2	0	1	4%	2	0.00	1	6%	3	0.00	1	0.00	1	0%	1	112	2	1,996	3
10	Fire Department	Emergency Management	261,885	2	3.00	2	0	1	11%	2	0.00	1	-7%	3	0.00	1	0.00	1	0%	1	0	1	3,611	4
11	Fire Department	Fire Suppression Division	7,499,662	5	77.00	5	0	1	16%	4	4.67	4	18%	5	0.12	4	0.00	1	3%	2	5,436	5	3,028	4
12	Fire Department	Fire Prevention Division	734,266	4	6.00	3	22,207	3	-6%	1	17.00	5	-5%	3	-0.20	4	1.10	5	0%	1	41	2	2,633	4
13	Fire Department	Emergency Med Srv Div	2,620,734	5	31.00	5	887,891	4	5%	3	1.00	2	4%	3	0.00	1	0.07	2	3%	2	559	4	2,268	3
14	Fiscal Services	Fiscal Administration	602,696	3	3.50	2	0	1	16%	4	0.00	1	7%	3	0.00	1	0.00	1	0%	1	0	1	4,539	4
15	Fiscal Services	Accounting Division	773,119	4	10.00	3	0	1	1%	2	0.00	1	3%	2	-0.09	3	-1.00	5	10%	2	0	1	4,825	5
16	Fiscal Services	Purchasing & Stores Div	330,284	2	4.00	2	0	1	1%	2	0.00	1	3%	2	0.00	1	0.00	1	0%	1	0	1	5,642	5
17	Fiscal Services	Budget & Strategic Plng	409,465	2	5.00	2	0	1	22%	4	0.00	1	8%	4	0.00	1	0.00	1	20%	4	0	1	2,825	4
18	Fiscal Services	Municipal Court Division	1,114,113	4	16.50	4	3,524,342	5	-5%	1	0.33	2	-5%	3	-0.05	3	0.00	2	13%	3	83	2	1,273	3
19	Fiscal Services	Judiciary	145,934	1	1.50	1	0	1	4%	2	0.00	1	6%	3	0.00	1	0.00	1	0%	1	0	1	5,326	5
20	Parks & Recreation Dept	Parks Admin Division	835,282	4	10.50	4	0	1	5%	3	0.00	1	9%	4	0.00	1	0.00	1	10%	2	0	1	3,284	4
21	Parks & Recreation Dept	Hotel Tax Programs (Athletics)	161,076	2	0.50	4	0	1	-16%	1	0.00	1	1%	2	0.00	1	0.00	1	0%	1	0	1	104,089	5
22	Parks & Recreation Dept	Recreation Division	594,604	3	3.50	1	0	1	29%	5	1.67	3	30%	5	0.20	4	0.00	1	0%	1	0	1	4,003	4
23	Parks & Recreation Dept	Athletics	529,787	3	6.00	1	370,537	4	4%	2	0.00	1	2%	2	0.00	1	-0.13	3	0%	1	286	3	5,719	5
24	Parks & Recreation Dept	Concessions	157,966	2	3.00	1	118,110	3	18%	4	0.00	1	-6%	3	0.00	1	0.67	5	0%	1	0	1	0	1
25	Parks & Recreation Dept	Programs & Special Events	151,127	2	2.50	1	28,942	3	3%	2	0.00	1	3%	2	0.00	1	0.35	4	0%	1	0	1	882	2
26	Parks & Recreation Dept	Senior Services	58,038	1	1.00	1	240	2	-3%	1	0.00	1	-2%	2	0.00	1	0.09	2	0%	1	0	1	1,257	3
27	Parks & Recreation Dept	Hotel Tax Programs (Prog. & Spc. Events)	287,790	2	1.00	1	0	1	10%	3	0.00	1	3%	3	0.00	1	0.00	1	0%	1	73	2	1,696	3
28	Parks & Recreation Dept	Instruction	286,783	2	6.50	5	152,111	3	4%	2	0.00	1	5%	3	0.00	1	0.16	3	0%	1	465	3	4,586	4
29	Parks & Recreation Dept	Heritage Programs	57,636	1	1.00	1	0	1	339%	5	0.00	1	269%	5	0.00	1	0.00	1	0%	1	0	1	0	1
30	Parks & Recreation Dept	Special Facilities Administration	107,508	1	1.00	1	0	1	10%	3	4.33	4	9%	4	0.00	1	0.00	1	0%	1	0	1	1,436	3
31	Parks & Recreation Dept	Aquatics	847,688	4	20.00	1	286,637	4	7%	3	0.00	1	2%	2	0.00	1	0.07	2	0%	1	1,311	4	1,558	3
32	Parks & Recreation Dept	Conference Center	326,392	2	6.50	1	0	1	0%	2	0.00	1	0%	1	0.00	1	0.00	1	0%	1	0	1	937	2
33	Parks & Recreation Dept	Lincoln Center	408,673	2	6.50	1	21,758	2	1%	2	0.00	1	8%	4	0.00	1	0.01	2	0%	1	122	2	2,070	3
34	Parks & Recreation Dept	Youth Recreation	212,603	2	4.00	1	2,410	2	1%	2	0.00	1	-24%	5	0.00	1	0.43	5	0%	1	0	1	954	2
35	Parks & Recreation Dept	Library	1,130,871	4	-	1	0	1	9%	3	0.00	1	9%	4	0.00	1	0.00	1	0%	1	0	1	0	1
36	Parks & Recreation Dept	Xtra Education	96,474	1	-	1	0	1	1%	2	0.00	1	0%	2	0.00	1	0.00	1	0%	1	0	1	0	1
37	Parks & Recreation Dept	Parks Operations Administration	667,188	4	1.00	5	0	1	-2%	1	11.33	5	9%	4	0.00	1	0.00	1	0%	1	0	1	13,822	5
38	Parks & Recreation Dept	East District	807,553	4	15.00	1	0	1	5%	3	0.00	1	2%	2	0.00	1	0.00	1	8%	2	369	3	43	2
39	Parks & Recreation Dept	South District	601,055	3	12.00	1	0	1	6%	3	0.00	1	6%	3	0.09	3	0.00	1	18%	3	1,077	4	80	2
40	Parks & Recreation Dept	West District	595,748	3	12.00	1	0	1	-3%	1	0.00	1	2%	2	0.00	1	0.00	1	0%	1	838	4	0	1
41	Parks & Recreation Dept	Cemetery	349,099	2	5.00	4	0	1	61%	5	0.00	1	92%	5	0.67	5	0.00	1	0%	1	0	1	80	2
42	Parks & Recreation Dept	Forestry	1,219,028	4	14.50	1	0	1	14%	4	2.33	3	16%	4	0.32	5	0.00	1	7%	2	2,678	5	1,340	3
43	Planning & Dev Serv Dept	P&DS Administration	423,831	3	3.00	2	0	1	-29%	1	0.67	2	-33%	5	-0.39	5	0.00	1	33%	5	33	2	3,677	4
44	Planning & Dev Serv Dept	Building	496,714	3	7.00	3	17,576	2	2%	2	1.00	2	-1%	2	-0.02	2	-0.30	4	0%	1	60	2	3,877	4
45	Planning & Dev Serv Dept	Development Coordination	486,760	3	8.00	3	0	1	0%	1	0.00	1	0%	1	0.00	1	0.00	1	0%	1	0	1	0	1
46	Planning & Dev Serv Dept	Code Enforcement	564,485	3	8.00	3	2,423	2	0%	1	0.00	1	0%	1	0.00	1	-0.46	5	25%	4	0	1	0	1
47	Planning & Dev Serv Dept	Planning	633,411	4	8.50	3	153,864	3	0%	1	0.00	1	0%	1	0.00	1	-0.25	4	0%	1	0	1	0	1
48	Planning & Dev Serv Dept	Neighborhood Services	85,588	1	5.00	2	0	1	0%	1	0.00	1	0%	1	0.00	1	0.00	1	0%	1	0	1	0	1
49	Planning & Dev Serv Dept	Transportation	94,670	1	-	2	0	1	0%	1	0.00	1	0%	1	0.00	1	0.00	1	0%	1	0	1	0	1

Exhibit A: Risk Factor Data

#	Department Name	Division Name	FY09 Approved Budgeted Expenditures Score1	FY09 Budget FTE Score2	FY09 Operation Revenue Score3	FY07-FY09 Expenditure Trend Score4	FY07-09 Avg Claims Against City Score5	FY07-FY09 Budget Trend Score6	FY07-FY09 FTE Change Score7	FY07-FY09 Operating Revenue Change Score8	FY09 Turnover Score9	FY07-09 Avg Workers Comp Amounts Score10	FY07-FY09 Avg Training Expenditures per FTE Score11											
50	Planning & Dev Serv Dept	Greenways	77,097	1	-	2	0	1	0%	1	0.00	1	0%	1	0	1	0	1						
51	Planning & Dev Serv Dept	Geographic Information Services (GIS)	103,606	1	-	2	0	1	0%	1	0.00	1	0%	1	0	1	0	1						
52	Police Department	Police Admin Division	860,437	4	9.00	4	0	1	7%	3	0.67	2	3%	3	0.00	1	0.00	1	18%	3	0	1	5,363	5
53	Police Department	Uniform Patrol Division	6,028,350	5	84.50	5	147,042	3	9%	3	25.33	5	9%	4	0.02	2	0.01	2	13%	3	22,208	5	1,190	3
54	Police Department	Criminal Invest Division	1,670,126	5	20.00	5	0	1	4%	2	1.33	3	7%	3	0.03	2	0.00	1	0%	1	96	2	2,288	3
55	Police Department	Recruiting and Training	455,073	3	4.00	2	0	1	4%	2	0.33	2	2%	2	0.00	1	0.00	1	0%	1	0	1	12,975	5
56	Police Department	Quarter Master	2,579,336	5	1.00	2	0	1	10%	3	0.00	1	24%	5	0.00	1	0.00	1	0%	1	0	1	67	2
57	Police Department	Communications/Jail Div	1,552,810	5	31.00	5	0	1	7%	3	0.33	2	5%	3	0.07	3	0.00	1	13%	3	202	3	993	2
58	Police Department	Special Services	766,444	4	9.00	3	7,924	2	-17%	1	3.67	4	-11%	4	-0.15	4	0.19	3	33%	5	925	4	2,227	3
59	Police Department	Information Services	394,302	2	8.00	3	12,993	2	-6%	1	0.00	1	2%	2	0.00	1	0.29	4	0%	1	0	1	799	2
60	Public Works Dept	Public Works Admin	553,202	3	5.00	2	0	1	-6%	1	0.00	1	4%	3	-0.30	5	0.00	1	0%	1	151	3	2,298	4
61	Public Works Dept	Facilities Maintenance	1,354,822	4	7.00	3	0	1	2%	2	0.00	1	1%	2	0.00	1	0.00	1	14%	3	66	2	281	2
62	Public Works Dept	Streets Maintenance	3,123,565	5	22.00	5	0	1	5%	3	10.33	5	4%	3	0.00	1	0.00	1	14%	3	492	3	397	2
63	Public Works Dept	Drainage Maintenance	1,163,069	4	12.00	4	0	1	120%	4	6.67	4	23%	5	0.05	2	0.00	1	8%	2	5,101	5	466	2
64	Public Works Dept	Traffic Signs and Markings	359,840	2	3.00	2	0	1	-14%	1	2.00	3	0%	1	0.00	1	0.00	1	0%	1	0	1	2,396	4
65	Public Works Dept	Engineering Division	712,848	4	9.00	3	0	1	-7%	1	0.67	2	-26%	5	-0.46	5	0.00	1	0%	1	0	1	2,560	4
66	Public Works Dept	Traffic Signals	731,251	4	5.00	2	0	1	8%	3	1.33	3	16%	4	0.00	1	0.00	1	0%	1	83	2	2,384	4
67	Public Works Dept	Traffic Engineering	0	1	1.00	1	0	1	0%	1	0.00	1	0%	1	0.00	1	0.00	1	0%	1	0	1	0	1
68	Utility customer Service	Billing Collection	1,617,863	5	19.00	4	2,199,879	4	7%	3	4.33	4	3%	3	0.00	1	-0.14	3	11%	3	1,731	2	536	2
69	Utility customer Service	Meter Services	592,431	3	10.50	4	0	1	2%	2	0.00	1	5%	3	0.00	1	0.00	1	30%	4	489	3	236	2
70	Northgate District Management	Northgate District Management	0	1	-	1	990,735	4	0%	1	0.00	1	0%	1	0.00	1	0.61	5	0%	1	0	1	0	1
71	Community Development	Community Development	3,908,517	5	4.50	2	0	1	29%	3	0.67	2	40%	5	0.00	1	0.00	1	44%	5	1,377	4	0	1
72	Sanitation	Residential Collection	3,451,918	5	24.15	5	6,933,172	5	4%	2	21.00	5	7%	3	-0.06	3	0.07	2	4%	2	3,310	5	1,066	3
73	Sanitation	Commercial Collection	2,389,945	5	11.10	4	0	1	-1%	1	0.00	1	3%	3	0.00	2	0.00	1	18%	3	469	3	1,855	3
74	Fleet Services	Parts	102,192	1	2.00	2	0	1	2%	1	2.00	3	1%	2	0.00	1	0.00	1	0%	1	0	1	162	2
75	Fleet Services	Administration	1,462,756	5	13.00	4	1,799,400	4	1%	2	0.00	1	1%	2	0.00	1	0.02	2	0%	1	494	4	2,079	3
76	BVSWMA	Landfill Operations	4,300,062	5	24.50	5	6,561,529	5	-7%	1	3.67	4	20%	5	0.00	1	0.06	2	4%	2	5,940	5	1,436	3
77	BVSWMA	BVSWMA Administration	305,441	2	2.75	2	0	1	-10%	1	0.00	1	-1%	2	-0.04	2	0.00	1	0%	1	0	1	8,400	5
78	Capital Projects	Capital Projects Operations	883,807	4	11.00	3	0	1	0%	5	0.00	1	0%	1	0.00	1	0.00	1	30%	4	0	1	0	1
79	Electric Fund Operations	Warehouse	229,957	2	5.00	2	0	1	1%	2	0.00	1	-2%	2	0.00	1	0.00	1	0%	1	0	1	76	2
80	Electric Fund Operations	Administration	63,664,505	5	6.50	3	82,610,204	5	3720%	5	0.00	1	3076%	5	0.09	3	0.23	4	0%	1	0	1	9,858	5
81	Electrical	Substations	100,612	1	12.00	1	0	1	36%	3	0.00	1	-17%	4	0.00	1	0.00	1	0%	1	0	1	0	1
82	Electrical	Utility Dispatch Operations	20,993	1	11.00	1	0	1	-6%	1	0.00	1	-28%	5	0.00	1	0.00	1	0%	1	0	1	0	1
83	Electrical	Engineering & Design	0	1	9.00	1	0	1	465%	5	0.00	1	0%	1	0.00	1	0.00	1	0%	1	0	1	0	1
84	Electrical	Energy Mgmt Service	176,290	2	3.00	1	0	1	60%	1	0.00	1	-15%	4	0.00	1	0.00	1	0%	1	0	1	0	1
85	Electrical	Electric Administration	5,049,390	5	23.00	1	0	1	-21%	1	29.33	5	-37%	5	0.00	1	0.00	1	17%	3	12,019	5	0	1
86	Electrical	Transmission Maintenance	29,327	1	-	1	0	1	0%	1	0.00	1	-4%	3	0.00	1	0.00	1	0%	1	0	1	0	1
87	Electrical	Distribution Maintenance	174,518	2	-	1	0	1	0%	1	0.00	1	-15%	4	0.00	1	0.00	1	0%	1	0	1	0	1
88	Water Fund Operation	Water Production	2,226,240	5	5.00	2	14,101,818	5	24%	5	29.33	5	3%	3	0.00	1	0.40	5	0%	1	2	1	3,885	4
89	Water Fund Operation	Water Distribution	2,109,779	5	24.00	5	0	1	18%	3	0.00	1	2%	2	-0.02	2	0.00	1	0%	1	13,780	5	1,680	3
90	Wastewater Fund Operation	Wastewater Collection	2,032,208	5	25.00	5	11,655,527	5	38%	5	6.33	4	11%	4	0.07	3	0.11	3	0%	1	2,676	5	857	2
91	Wastewater Fund Operation	Wastewater Treatment	2,985,236	5	24.50	5	0	1	9%	3	0.00	1	8%	4	0.01	2	0.00	1	4%	2	820	4	2,408	4
92	Information Technology	Information Technology Administration	440,114	3	5.00	2	0	1	6%	2	0.00	1	1%	2	0.00	1	0.00	1	0%	1	0	1	3,776	4
93	Information Technology	E-Government	170,514	2	2.00	2	0	1	2%	2	0.00	1	1%	2	0.00	1	0.00	1	50%	5	0	1	8,660	5
94	Information Technology	Geographic Information Services (GIS)	210,735	2	2.50	2	0	1	1%	2	0.00	1	-1%	2	0.00	1	0.00	1	0%	1	0	1	7,176	5
95	Information Technology	Mail	106,848	1	1.75	2	0	1	0%	1	0.00	1	0%	1	0.00	1	0.00	1	0%	1	727	4	0	1
96	Information Technology	Management Information Services	2,236,824	5	15.00	4	0	1	0%	2	0.00	1	0%	1	0.00	1	0.00	1	0%	1	461	3	6,334	5
97	Information Technology	Communication Services	0	1	-	1	0	1	0%	1	0.00	1	0%	1	0.00	1	0.00	1	14%	3	135	3	0	1

Exhibit A: Risk Factor Data

#	Department Name	Division Name	FY09 Budget to Actual Expenditure Variance	Score12	FY09 Overtime Expenditures	Score13	FY07-FY09 Avg Sick Hrs Taken Per FTE	Score14	FY09 Overtime Hours per FTE	Score15	FY09 Cost per Customer	Score16	Estimated Annual Cash Handling	Score17	FY07-FY09 Avg Purchasing Expenditures	Score18	FY07-FY09 Purchasing Trend	Score19	Professional Service Expenditures trend	Score20	FY07-09 Avg Travel/Training Expenditure	Score21
1	General Government	Mayor/Council	7,448	2	0	1	0	1	0.00	1	0	1	0	1	61,417	3	7%	2	0%	1	54%	4
2	General Government	City Secretary Division	38,735	4	6,542	4	83	5	46.05	4	520	4	34,098	3	86,689	3	33%	2	-25%	2	64%	5
3	General Government	Internal Auditor	1,373	2	0	1	0	1	0.00	1	0	1	0	1	5,022	1	0%	2	0%	1	0%	1
4	General Government	City Manager Division	57,254	4	6,951	4	29	2	35.86	4	119,608	5	0	1	120,447	4	-40%	2	-30%	2	58%	5
5	General Government	Legal Division	129,069	5	0	1	55	3	0.00	1	0	1	0	1	70,895	3	37%	2	-81%	2	50%	4
6	General Government	Economic/Community Devel	80,234	5	0	1	30	2	9.27	3	128,485	5	700	2	320,780	5	31%	3	469%	5	59%	5
7	General Government	Communication Services	91,662	5	0	1	50	3	0.00	1	6,799	5	0	1	259,864	4	119%	3	-22%	2	59%	5
8	General Government	Human Resources	82,818	5	251	2	63	3	1.56	2	638	4	111,000	4	221,347	4	19%	2	310%	5	26%	3
9	Fire Department	Fire Admin Division	798	2	259	2	74	4	1.20	2	0	1	30,000	3	29,276	2	64%	4	128%	4	36%	3
10	Fire Department	Emergency Management	16,454	3	171	2	62	3	4.83	2	3	2	0	1	134,078	4	12%	2	-100%	2	76%	5
11	Fire Department	Fire Suppression Division	100,212	5	247,718	5	112	5	90.53	5	2,171	5	500	2	881,332	5	216%	4	214%	5	30%	3
12	Fire Department	Fire Prevention Division	24,876	3	18,588	4	87	5	9.75	3	35	3	0	1	64,482	3	80%	5	0%	1	41%	4
13	Fire Department	Emergency Med Srv Div	56,619	4	93,101	5	110	5	93.10	5	32	3	0	1	193,560	4	49%	3	0%	3	9%	2
14	Fiscal Services	Fiscal Administration	13,313	3	0	1	45	2	0.00	1	712	4	0	1	468,931	5	75%	3	88%	4	25%	2
15	Fiscal Services	Accounting Division	20,718	3	3,565	3	46	2	10.20	3	909	5	0	1	236,744	4	50%	3	8%	3	29%	3
16	Fiscal Services	Purchasing & Stores Div	11,225	3	0	1	131	5	0.00	1	602	4	0	1	13,065	1	30%	5	-23%	2	49%	4
17	Fiscal Services	Budget & Strategic Plng	31,608	4	0	1	107	5	0.00	1	906	5	0	1	28,012	2	-12%	2	-13%	2	23%	2
18	Fiscal Services	Municipal Court Division	129,891	5	5,603	3	66	4	17.50	3	47	3	5,000,000	5	133,405	4	-33%	2	-85%	2	40%	4
19	Fiscal Services	Judiciary	5,132	2	0	1	0	1	0.00	1	94	4	0	1	2,150	1	-7%	2	0%	1	29%	3
20	Parks & Recreation Dept	Parks Admin Division	15,536	3	1,086	3	72	4	4.17	2	0	1	1,078,158	5	57,475	3	0%	2	21%	3	51%	4
21	Parks & Recreation Dept	Hotel Tax Programs (Athletics)	24,508	3	3,097	3	0	1	0.00	1	17	2	0	1	92,937	3	-8%	2	191%	4	99%	5
22	Parks & Recreation Dept	Recreation Division	138,372	5	1,219	3	42	2	1.43	2	0	1	40,000	3	27,634	2	366%	5	0%	1	81%	5
23	Parks & Recreation Dept	Athletics	19,383	3	5,693	3	47	2	24.21	3	51	3	0	1	174,189	4	2%	2	11%	3	9%	2
24	Parks & Recreation Dept	Concessions	3,199	2	0	1	0	1	0.00	1	2	2	0	1	34,329	2	-23%	2	459%	5	0%	1
25	Parks & Recreation Dept	Programs & Special Events	2,066	2	41	2	12	2	7.10	2	4	2	0	1	15,124	2	1%	3	-48%	2	49%	4
26	Parks & Recreation Dept	Senior Services	896	2	0	1	8	2	0.00	1	10	2	0	1	7,647	1	-7%	3	0%	1	71%	5
27	Parks & Recreation Dept	Hotel Tax Programs (Prog. & Spc. Events)	342	2	933	2	3,835	5	14,069.49	5	6	2	0	1	129,044	4	5%	2	41%	4	39%	3
28	Parks & Recreation Dept	Instruction	10,509	3	3,862	3	44	2	14.10	3	86	3	3,500	2	63,253	3	15%	3	-29%	2	8%	2
29	Parks & Recreation Dept	Heritage Programs	2,297	2	374	2	0	1	10.84	3	54	3	0	1	18,456	2	230%	4	0%	1	82%	5
30	Parks & Recreation Dept	Special Facilities Administration	3,984	2	0	1	33	2	0.00	1	0	1	326,959	4	1,670	1	47%	2	0%	1	66%	5
31	Parks & Recreation Dept	Aquatics	78,738	4	18,946	4	132	5	519.71	5	7	2	0	1	143,199	4	28%	3	9%	3	21%	2
32	Parks & Recreation Dept	Conference Center	28,495	3	249	2	23	2	3.08	2	4	2	160,300	4	17,535	2	-12%	2	3%	3	25%	2
33	Parks & Recreation Dept	Lincoln Center	46,432	4	2,119	3	10	2	15.85	3	6	2	0	1	35,972	2	-17%	3	-27%	2	59%	5
34	Parks & Recreation Dept	Youth Recreation	19,971	3	956	2	27	2	7.31	2	14	2	0	1	25,932	2	4%	4	128%	4	22%	2
35	Parks & Recreation Dept	Library	11,104	3	0	1	0	1	0.00	1	5	2	0	1	960,579	5	8%	2	5%	3	0%	1
36	Parks & Recreation Dept	Xtra Education	8,441	2	3,863	3	0	1	0.00	1	28	3	0	1	0	1	0%	1	0%	1	100%	5
37	Parks & Recreation Dept	Parks Operations Administration	75,270	4	0	1	16	2	0.00	1	0	1	0	1	73,301	3	-54%	3	-56%	2	61%	5
38	Parks & Recreation Dept	East District	15,049	3	38,228	5	62	3	81.85	4	0	1	0	1	101,077	4	-47%	3	-5%	2	0%	1
39	Parks & Recreation Dept	South District	46,774	4	14,633	4	74	4	40.46	4	0	1	0	1	55,885	3	-34%	2	106%	4	28%	3
40	Parks & Recreation Dept	West District	61,102	4	14,750	4	153	5	265.16	5	0	1	0	1	35,132	2	31%	3	468%	5	0%	1
41	Parks & Recreation Dept	Cemetery	49,507	4	94	2	34	2	0.00	1	1,338	5	0	1	104,386	4	27%	3	0%	1	0%	0
42	Parks & Recreation Dept	Forestry	25,353	3	20,280	4	72	4	59.10	4	0	1	0	1	363,887	5	17%	2	23%	3	40%	4
43	Planning & Dev Serv Dept	P&DS Administration	27,882	3	0	1	11	2	0.00	1	0	1	0	1	248,201	4	56%	3	-1%	2	43%	4
44	Planning & Dev Serv Dept	Building	6,040	2	2,947	3	58	3	5.64	2	45	3	0	1	24,298	2	51%	2	226%	5	41%	4
45	Planning & Dev Serv Dept	Development Coordination	6,001	2	701	2	0	1	2.41	2	43	3	2,460,000	5	12,801	1	0%	5	0%	1	0%	1
46	Planning & Dev Serv Dept	Code Enforcement	78,759	4	2,418	3	0	1	8.13	2	41	3	0	1	29,727	2	0%	5	0%	1	0%	1
47	Planning & Dev Serv Dept	Planning	36,439	4	0	1	0	1	0.00	1	1,913	5	0	1	15,718	2	0%	5	0%	1	0%	1
48	Planning & Dev Serv Dept	Neighborhood Services	16,871	3	0	1	0	1	0.00	1	982	5	500	2	1,705	1	0%	5	0%	1	0%	1
49	Planning & Dev Serv Dept	Transportation	5,243	2	0	1	0	1	0.00	1	0	1	0	1	1,908	1	0%	5	0%	1	0%	1

Exhibit A: Risk Factor Data

#	Department Name	Division Name	FY09 Budget to Actual Expenditure Variance	Score12	FY09 Overtime Expenditures	Score13	FY07-FY09 Avg Sick Hrs Taken Per FTE	Score14	FY09 Overtime Hours per FTE	Score15	FY09 Cost per Customer	Score16	Estimated Annual Cash Handling	Score17	FY07-FY09 Avg Purchasing Expenditures	Score18	FY07-FY09 Purchasing Trend	Score19	Professional Service Expenditures trend	Score20	FY07-09 Avg Travel/Training Expenditure	Score21
50	Planning & Dev Serv Dept	Greenways	940	2	0	1	0	1	0.00	1	0	1	0	1	484	1	0%	1	0%	1	0%	1
51	Planning & Dev Serv Dept	Geographic Information Services (GIS)	3,143	2	0	1	0	1	0.00	1	328	4	0	1	2,872	1	0%	1	0%	1	0%	1
52	Police Department	Police Admin Division	66,921	4	4,406	3	51	3	23.03	3	0	1	0	1	106,268	4	172%	2	213%	5	61%	5
53	Police Department	Uniform Patrol Division	274,089	5	326,404	5	60	3	81.02	4	111	4	0	1	119,221	4	64%	4	2%	3	42%	4
54	Police Department	Criminal Invest Division	4,874	2	101,987	5	71	4	110.11	5	88	3	15,000	3	53,781	3	7%	2	6%	3	55%	4
55	Police Department	Recruiting and Training	874	2	9,004	4	86	5	83.19	5	1,135	5	20,000	3	61,960	3	0%	2	-14%	2	17%	2
56	Police Department	Quarter Master	421,875	5	19	2	83	5	1.00	2	2,247	5	0	1	787,301	5	42%	2	0%	1	0%	1
57	Police Department	Communications/Jail Div	48,017	4	73,316	5	60	3	58.83	4	0	1	450,572	4	29,852	2	30%	2	5%	3	65%	5
58	Police Department	Special Services	95,338	5	28,474	4	51	3	105.47	5	223	4	2,500	2	76,654	3	-49%	3	195%	4	64%	5
59	Police Department	Information Services	71,585	4	4,731	3	51	3	25.38	3	20	3	88,669	3	4,681	1	164%	3	0%	1	21%	2
60	Public Works Dept	Public Works Admin	13,534	3	0	1	56	3	0.00	1	0	1	0	1	45,943	2	-52%	2	-95%	2	45%	4
61	Public Works Dept	Facilities Maintenance	146,527	5	4,925	3	82	5	27.00	4	14,384	5	0	1	480,908	5	-8%	2	0%	1	30%	3
62	Public Works Dept	Streets Maintenance	95,166	5	19,864	4	81	4	20.33	3	53	3	0	1	1,822,695	5	3%	2	83%	4	23%	2
63	Public Works Dept	Drainage Maintenance	61,277	4	10,132	4	60	3	19.13	3	35	3	0	1	182,617	4	364%	5	-35%	2	39%	3
64	Public Works Dept	Traffic Signs and Markings	109,684	5	4,295	3	73	4	39.00	4	159	4	0	1	136,389	4	-11%	2	334%	5	44%	4
65	Public Works Dept	Engineering Division	46,999	4	8,669	4	35	2	25.50	3	9,155	5	0	1	114,430	4	46%	2	0%	1	23%	2
66	Public Works Dept	Traffic Signals	88,994	5	7,278	4	109	5	58.90	4	459	4	0	1	134,074	4	170%	4	-40%	2	56%	5
67	Public Works Dept	Traffic Engineering	0	1	0	1	74	4	0.00	1	0	1	0	1	0	1	0%	1	2599%	5	0%	1
68	Utility customer Service	Billing Collection	81,253	5	784	2	87	5	1.09	2	47	3	110,500,000	5	469,873	5	62%	3	0%	1	53%	4
69	Utility customer Service	Meter Services	26,084	3	20,431	4	65	4	84.98	5	16	2	0	1	15,658	2	120%	5	194%	4	33%	3
70	Northgate District Management	Northgate District Management	0	1	0	1	0	1	0.00	1	0	1	518,856	5	0	1	0%	1	0%	1	0%	1
71	Community Development	Community Development	3,285,794	5	0	1	0	1	0.00	1	38,920	5	0	1	513,826	5	48%	2	0%	1	0%	1
72	Sanitation	Residential Collection	115,026	5	62,386	5	88	5	72.79	4	176	4	3,000	2	1,073,581	5	-13%	2	2141%	5	51%	4
73	Sanitation	Commercial Collection	103,769	5	36,240	5	83	5	124.43	5	2,241	5	0	1	374,600	5	-40%	2	99%	4	55%	4
74	Fleet Services	Parts	6,060	2	821	2	102	5	19.41	3	207	4	0	1	1,431	1	-14%	4	0%	1	0%	1
75	Fleet Services	Administration	4,209	2	9,379	4	81	4	30.67	4	0	1	0	1	378,387	5	32%	2	225%	5	42%	4
76	BVSWMA	Landfill Operations	1,860,543	5	112,420	5	82	4	134.00	5	344	4	747,122	5	2,224,941	5	31%	3	11%	3	37%	3
77	BVSWMA	BVSWMA Administration	47,510	4	0	1	49	3	0.00	1	0	1	480	2	286,816	4	261%	4	92%	4	65%	5
78	Capital Projects	Capital Projects Operations	22,247	3	90	2	0	1	0.00	1	107,695	5	0	1	19,467	2	0%	2	0%	1	57%	5
79	Electric Fund Operations	Warehouse	4,693	2	545	2	47	3	2.20	2	2,300	5	600	2	1,486	1	52%	4	348%	5	0%	1
80	Electric Fund Operations	Administration	1,959,247	5	280	2	55	3	2.00	2	0	1	4,650	2	402,865	5	72%	3	0%	1	20%	2
81	Electrical	Substations	8,316	2	0	1	0	1	0.00	1	3	2	0	1	50,433	3	39%	3	3774%	5	44%	4
82	Electrical	Utility Dispatch Operations	6,159	2	0	1	0	1	0.00	1	1	2	10,000	3	8,638	1	9%	2	0%	1	66%	5
83	Electrical	Engineering & Design	66,261	4	0	1	0	1	0.00	1	2	2	0	1	61,613	3	273%	5	0%	1	53%	4
84	Electrical	Energy Mgmt Service	55,512	4	0	1	0	1	0.00	1	303	4	0	1	23,984	2	14%	2	0%	1	38%	3
85	Electrical	Electric Administration	416,029	5	272,541	5	0	1	309.10	5	0	1	0	1	688,636	5	-43%	2	49%	4	29%	3
86	Electrical	Transmission Maintenance	2,895	2	0	1	0	1	0.00	1	1	2	0	1	37,946	2	-3%	2	0%	1	0%	1
87	Electrical	Distribution Maintenance	67,257	4	0	1	0	1	0.00	1	3	2	0	1	35,779	2	64%	2	0%	1	0%	1
88	Water Fund Operation	Water Production	19,471	3	33,452	5	62	3	251.00	5	97	4	0	1	1,292,260	5	14%	3	3613%	5	11%	2
89	Water Fund Operation	Water Distribution	109,696	5	67,393	5	73	4	90.23	5	88	3	0	1	334,951	5	6%	2	27%	3	24%	2
90	Wastewater Fund Operation	Wastewater Collection	127,924	5	55,691	5	82	5	75.88	4	84	3	2,000	2	237,967	4	-32%	2	94%	4	17%	2
91	Wastewater Fund Operation	Wastewater Treatment	41,634	4	101,174	5	66	4	141.55	5	133	4	0	1	706,803	5	9%	2	23%	3	20%	2
92	Information Technology	Information Technology Administration	23,595	3	4,671	3	76	4	33.55	4	0	1	1,200	2	69,123	3	-47%	2	67%	4	36%	3
93	Information Technology	E-Government	17,547	3	0	1	63	3	0.00	1	2,428	5	0	1	22,138	2	-7%	2	154%	4	38%	3
94	Information Technology	Geographic Information Services (GIS)	8,466	2	776	2	39	2	9.70	3	237	4	0	1	46,696	2	3%	2	175%	4	37%	3
95	Information Technology	Mail	28,366	3	0	1	0	1	1.43	2	91	4	100,000	4	132,451	4	-6%	3	0%	1	0%	1
96	Information Technology	Management Information Services	91,595	5	28,730	5	81	4	46.35	4	2,515	5	100	2	1,101,437	5	7%	2	-54%	2	39%	3
97	Information Technology	Communication Services	0	1	0	1	0	1	0.00	1	0	1	0	1	180,839	4	24%	3	0%	1	0%	1

Exhibit B: Risk Factor Scoring

#	Department Name	Division Name	Score1	Score2	Score3	Score4	Score5	Score6	Score7	Score8	Org Δ	Score9	Score10	Score11	Score12	Score13	Ethics	Score14	Score15	Score16	Score17	Score18	Planning	Media	Score19	Public	Score20	Score21	Safety	0.16	0.18	0.22	0.22	0.11	0.11	Total	Rank	
1	General Government	Mayor/Council	1	1	1	3	6	5	1	1	1	8	1	3	2	1	4	11	2	1	1	1	1	6	5	1	6	1	1	2	0.96	1.44	2.42	1.32	0.66	0.22	7.02	1
2	General Government	City Secretary Division	3	2	3	3	11	3	1	3	4	11	3	3	2	2	5	15	4	4	5	4	4	21	5	1	6	1	5	6	1.76	1.98	3.30	4.62	0.66	0.66	12.98	5
3	General Government	Internal Auditor	1	2	1	5	9	1	1	1	1	4	1	1	2	1	1	6	2	1	1	1	1	6	5	1	6	1	1	2	1.44	0.72	1.32	1.32	0.66	0.22	5.68	1
4	General Government	City Manager Division	4	2	1	2	9	4	4	1	1	10	1	4	2	2	5	14	4	4	2	4	5	19	5	1	6	1	5	6	1.44	1.80	3.08	4.18	0.66	0.66	11.82	4
5	General Government	Legal Division	4	3	1	3	11	4	4	1	1	10	1	3	2	2	4	12	5	1	3	1	11	5	1	6	1	5	6	1.76	1.80	2.64	2.42	0.66	0.66	9.94	3	
6	General Government	Economic/Community Devel	3	3	1	5	12	5	5	1	1	12	2	5	3	5	5	20	5	1	2	3	5	16	5	2	7	1	4	5	1.92	2.16	4.40	3.52	0.77	0.55	13.32	5
7	General Government	Communication Services	3	2	1	5	11	5	5	1	1	12	1	4	3	2	5	15	5	1	3	1	5	15	5	1	6	1	5	6	1.76	2.16	3.30	3.30	0.66	0.66	11.84	4
8	General Government	Human Resources	4	3	1	1	9	4	4	1	3	12	4	4	2	5	3	18	5	2	3	2	4	16	5	2	7	1	5	6	1.44	2.16	3.96	3.52	0.77	0.66	12.51	5
9	Fire Department	Fire Admin Division	3	2	1	2	8	3	1	1	1	6	3	2	4	4	3	16	2	4	2	1	11	2	1	3	2	3	5	1.28	1.08	3.52	2.42	0.33	0.55	9.18	2	
10	Fire Department	Emergency Management	2	2	1	2	7	3	1	1	1	6	1	4	2	2	5	14	3	2	3	2	2	12	2	1	3	1	4	5	1.12	1.08	3.08	2.64	0.33	0.55	8.80	2
11	Fire Department	Fire Suppression Division	5	5	1	4	15	5	4	1	2	12	2	5	4	5	3	19	5	5	5	5	5	25	2	4	6	5	4	9	2.40	2.16	4.18	5.50	0.66	0.99	15.89	5
12	Fire Department	Fire Prevention Division	4	3	3	1	11	3	4	5	1	13	1	5	1	4	14	3	4	5	3	3	18	2	5	7	2	4	6	1.76	2.34	3.08	3.96	0.77	0.66	12.57	5	
13	Fire Department	Emergency Med Srv Div	5	5	4	3	17	3	1	2	2	8	1	4	3	3	2	13	4	5	5	3	22	2	2	4	4	3	7	2.72	1.44	2.86	4.84	0.44	0.77	13.07	5	
14	Fiscal Services	Fiscal Administration	3	2	1	4	10	3	1	1	1	6	1	5	3	4	2	15	3	1	2	1	4	11	3	1	4	1	4	5	1.60	1.08	3.30	2.42	0.44	0.55	9.39	3
15	Fiscal Services	Accounting Division	4	3	1	2	10	2	3	5	2	12	1	4	3	3	14	3	3	2	3	5	16	3	1	4	1	5	6	1.60	2.16	3.08	3.52	0.44	0.66	11.46	4	
16	Fiscal Services	Purchasing & Stores Div	2	2	1	2	7	2	1	1	1	5	1	5	2	4	13	3	1	5	1	4	14	3	1	4	1	5	6	1.12	0.90	2.86	3.08	0.44	0.66	9.06	2	
17	Fiscal Services	Budget & Strategic Plng	2	2	1	4	9	4	1	1	4	10	1	2	2	2	2	9	4	1	5	1	5	16	3	1	4	1	4	5	1.44	1.80	1.98	3.52	0.44	0.55	9.73	3
18	Fiscal Services	Municipal Court Division	4	4	5	1	14	3	3	2	3	11	5	4	2	2	4	17	5	3	4	3	18	3	2	5	2	3	5	2.24	1.98	3.74	3.96	0.55	0.55	13.02	5	
19	Fiscal Services	Judiciary	1	1	1	2	5	3	1	1	1	6	1	1	2	1	3	8	2	1	1	1	4	9	3	1	4	1	5	6	0.80	1.08	1.76	1.98	0.44	0.66	6.72	1
20	Parks & Recreation Dept	Parks Admin Division	4	4	1	3	12	4	1	1	2	8	5	3	2	3	4	17	3	3	4	2	1	13	3	1	4	1	4	5	1.92	1.44	3.74	2.86	0.44	0.55	10.95	4
21	Parks & Recreation Dept	Hotel Tax Programs (Athletics)	2	4	1	1	8	2	1	1	1	5	1	3	2	4	5	15	3	3	1	1	2	10	3	1	4	1	5	6	1.28	0.90	3.30	2.20	0.44	0.66	8.78	2
22	Parks & Recreation Dept	Recreation Division	3	1	1	5	10	5	4	1	1	11	3	2	5	1	5	16	5	3	2	2	1	13	3	3	6	1	4	5	1.60	1.98	3.52	2.86	0.66	0.55	11.17	4
23	Parks & Recreation Dept	Athletics	3	1	4	2	10	2	1	3	1	7	1	4	2	3	2	12	3	3	2	3	3	14	3	1	4	3	5	8	1.60	1.26	2.64	3.08	0.44	0.88	9.90	3
24	Parks & Recreation Dept	Concessions	2	1	3	4	10	3	1	5	1	10	1	2	2	5	1	11	2	1	1	1	2	7	3	1	4	1	1	2	1.60	1.80	2.42	1.54	0.44	0.22	8.02	2
25	Parks & Recreation Dept	Programs & Special Events	2	1	3	2	8	2	1	4	1	8	1	2	3	2	4	12	2	2	2	2	2	10	3	1	4	1	2	3	1.28	1.44	2.64	2.20	0.44	0.33	8.33	2
26	Parks & Recreation Dept	Senior Services	1	1	2	1	5	2	1	2	1	6	1	1	3	1	5	11	2	1	2	1	2	8	3	1	4	1	3	4	0.80	1.08	2.42	1.76	0.44	0.44	6.94	1
27	Parks & Recreation Dept	Hotel Tax Prog. (Prog. & Spc. Events)	2	1	1	3	7	3	1	1	1	6	1	4	2	4	3	14	2	2	5	2	16	3	1	4	2	3	5	1.12	1.08	3.08	3.52	0.44	0.55	9.79	3	
28	Parks & Recreation Dept	Instruction	2	5	3	2	12	3	1	3	1	8	2	3	3	2	2	12	3	3	2	3	14	3	1	4	3	4	7	1.92	1.44	2.64	3.08	0.44	0.77	10.29	3	
29	Parks & Recreation Dept	Heritage Programs	1	1	1	5	8	5	1	1	1	8	1	2	4	1	5	13	2	2	1	3	3	11	3	1	4	1	1	2	1.28	1.44	2.86	2.42	0.44	0.22	8.66	2
30	Parks & Recreation Dept	Special Facilities Administration	1	1	1	3	6	4	1	1	1	7	4	1	2	1	5	13	2	1	2	1	1	7	3	4	7	1	3	4	0.96	1.26	2.86	1.54	0.77	0.44	7.83	2
31	Parks & Recreation Dept	Aquatics	4	1	4	3	12	2	1	2	1	6	1	4	3	3	2	13	4	4	5	5	2	20	3	1	4	4	3	7	1.92	1.08	2.86	4.40	0.44	0.77	11.47	4
32	Parks & Recreation Dept	Conference Center	2	1	1	2	6	1	1	1	1	4	4	2	2	3	2	13	3	2	2	2	2	11	3	1	4	1	2	3	0.96	0.72	2.86	2.42	0.44	0.33	7.73	2
33	Parks & Recreation Dept	Lincoln Center	2	1	2	2	7	4	1	2	1	8	1	2	3	2	5	13	4	3	2	3	2	14	3	1	4	2	3	5	1.12	1.44	2.86	3.08	0.44	0.55	9.49	3
34	Parks & Recreation Dept	Youth Recreation	2	1	2	2	7	5	1	5	1	12	1	2	4	4	2	13	3	2	2	2	2	11	3	1	4	1	2	3	1.12	2.16	2.86	2.42	0.44	0.33	9.33	2
35	Parks & Recreation Dept	Library	4	1	1	3	9	4	1	1	1	7	1	5	2	3	1	12	3	1	1	1	2	8	3	1	4	1	1	2	1.44	1.26	2.64	1.76	0.44	0.22	7.76	2
36	Parks & Recreation Dept	Xtra Education	1	1	1	2	5	2	1	1	1	5	1	1	1	1	5	9	2	3	1	1	3	10	3	1	4	1	1	2	0.80	0.90	1.98	2.20	0.44	0.22	6.54	1
37	Parks & Recreation Dept	Parks Operations Administration	4	5	1	1	11	4	1	1	1	7	1	3	3	2	5	14	4	1	2	1	1	9	3	5	8	1	5	6	1.76	1.26	3.08	1.98	0.88	0.66	9.62	3
38	Parks & Recreation Dept	East District	4	1	1	3	9	2	1	1	2	6	1	4	3	2	1	11	3	5	3	4	1	16	3	1	4	3	2	5	1.44	1.08	2.42	3.52	0.44	0.55	9.45	3
39	Parks & Recreation Dept	South District	3	1	1	3	8	3	3	1	3	10	1	3	2	4	3	13	4	4	4	4	1	17	3	1	4	4	2	6	1.28	1.80	2.86	3.74	0.44	0.66	10.78	4
40	Parks & Recreation Dept	West District	3	1	1	1	6	2	1	1	1	5	1	2	3	5	1	12	4	4	5	5	1	19	3	1	4	4	1	5	0.96	0.90	2.64	4.18	0.44	0.55	9.67	3
41	Parks & Recreation Dept	Cemetery	2	4	1	5	12	5	5	1	1	12	1	4	3	1	0	9	4	2	2	1	5	14	3	1	4	1	2	3	1.92	2.16	1.98	3.08	0.44	0.33	9.91	3
42	Parks & Recreation Dept	Forestry	4	1	1	4	10	4	5	1	2	12	1	5	2	3	4	15	3	4	4	4	1	16	3	3	6	5	3	8	1.60	2.16	3.30	3.52	0.66	0.88	12.12	4
43	Planning & Dev Serv	P&DS Administration	3	2	1	1	7	5	5	1	5	16	1	4	3	2	4	14	3	1	2	1	1	8	1	2	3	2	4	6	1.12	2.88	3.08	1.76	0.33	0.66	9.83	3
44	Planning & Dev Serv	Building	3	3	2	2	10	2	2	4	1	9	1	2	2	5	4	14	2	3	3	2	3	13	1	2	3	2	4	6	1.60	1.62	3.08	2.86	0.33	0.66	10.15	3
45	Planning & Dev Serv	Development Coordination	3	3	1	1	8	1	1	1	1	4	5	1	5	1	1	13	2	2	1	2	3	10	1													

Exhibit B: Risk Factor Scoring

#	Department Name	Division Name	Score1	Score2	Score3	Score4	Size	Score5	Score6	Score7	Score8	Org Δ	Score9	Score10	Score11	Score12	Score13	Ethics	Score14	Score15	Score16	Score17	Score18	Planning	Media	Score19	Public	Score20	Score21	Safety	0.16	0.18	0.22	0.22	0.11	0.11	Total	Rank
50	Planning & Dev Serv	Greenways	1	2	1	1	5	1	1	1	1	4	1	1	1	1	1	5	2	1	1	1	1	6	1	1	2	1	1	2	0.80	0.72	1.10	1.32	0.22	0.22	4.38	1
51	Planning & Dev Serv	Geographic Information Services (GIS)	1	2	1	1	5	1	1	1	1	4	1	1	1	1	1	5	2	1	1	1	4	9	1	1	2	1	1	2	0.80	0.72	1.10	1.98	0.22	0.22	5.04	1
52	Police Department	Police Admin Division	4	4	1	3	12	3	1	1	3	8	1	4	2	5	5	17	4	3	3	3	14	5	2	7	1	5	6	1.92	1.44	3.74	3.08	0.77	0.66	11.61	4	
53	Police Department	Uniform Patrol Division	5	5	3	3	16	4	2	2	3	11	1	4	4	3	4	16	5	5	3	4	4	21	5	5	10	5	3	8	2.56	1.98	3.52	4.62	1.10	0.88	14.66	5
54	Police Department	Criminal Invest Division	5	5	1	2	13	3	2	1	1	7	3	3	2	3	4	15	2	5	4	5	3	19	5	3	8	2	3	5	2.08	1.26	3.30	4.18	0.88	0.55	12.25	4
55	Police Department	Recruiting and Training	3	2	1	2	8	2	1	1	1	5	3	3	2	2	2	12	2	4	5	5	5	21	5	2	7	1	5	6	1.28	0.90	2.64	4.62	0.77	0.66	10.87	4
56	Police Department	Quarter Master	5	2	1	3	11	5	1	1	1	8	1	5	2	1	1	10	5	2	5	2	5	19	5	1	6	1	2	3	1.76	1.44	2.20	4.18	0.66	0.33	10.57	3
57	Police Department	Communications/Jail Div	5	5	1	3	14	3	3	1	3	10	4	2	2	3	5	16	4	5	3	4	3	19	5	2	7	3	2	5	2.24	1.80	3.52	4.07	0.77	0.55	12.95	5
58	Police Department	Special Services	4	3	2	1	10	4	4	3	5	16	2	3	3	4	5	17	5	4	3	5	4	21	5	4	9	4	3	7	1.60	2.88	3.74	4.62	0.99	0.77	14.60	5
59	Police Department	Information Services	2	3	2	1	8	2	1	4	1	8	3	1	3	1	2	10	4	3	3	3	16	5	1	6	1	2	3	1.28	1.44	2.20	3.52	0.66	0.33	9.43	3	
60	Public Works Dept	Public Works Admin	3	2	1	1	7	3	5	1	1	10	1	2	2	2	4	11	3	1	3	1	1	9	3	1	4	3	4	7	1.12	1.80	2.42	1.98	0.44	0.77	8.53	2
61	Public Works Dept	Facilities Maintenance	4	3	1	2	10	2	1	1	3	7	1	5	2	1	3	12	5	3	5	4	5	22	3	1	4	2	2	4	1.60	1.26	2.64	4.84	0.44	0.44	11.22	4
62	Public Works Dept	Streets Maintenance	5	5	1	3	14	3	1	1	3	8	1	5	2	4	2	14	5	4	4	3	3	19	3	5	8	3	2	5	2.24	1.44	3.08	4.18	0.88	0.55	12.37	5
63	Public Works Dept	Drainage Maintenance	4	4	1	4	13	5	2	1	2	10	1	4	5	2	3	15	4	4	3	3	17	3	4	7	5	2	7	2.08	1.80	3.30	3.74	0.77	0.77	12.46	5	
64	Public Works Dept	Traffic Signs and Markings	2	2	1	1	6	1	1	1	1	4	1	4	2	5	4	16	5	3	4	4	4	20	3	3	6	1	4	5	0.96	0.72	3.52	4.40	0.66	0.55	10.81	4
65	Public Works Dept	Engineering Division	4	3	1	1	9	5	5	1	1	12	1	4	2	1	2	10	4	4	2	3	5	18	3	2	5	1	4	5	1.44	2.16	2.20	3.96	0.55	0.55	10.86	4
66	Public Works Dept	Traffic Signals	4	2	1	3	10	4	1	1	1	7	1	4	4	2	5	16	5	4	5	4	4	22	3	3	6	2	4	6	1.60	1.26	3.52	4.84	0.66	0.66	12.54	5
67	Public Works Dept	Traffic Engineering	1	1	1	1	4	1	1	1	0	3	1	1	1	5	1	9	1	1	4	1	1	8	3	1	4	1	1	2	0.64	0.54	1.98	1.76	0.44	0.22	5.58	1
68	Utility Customer Service	Billing Collection	5	4	4	3	16	3	1	3	3	10	5	5	3	1	4	18	5	2	5	2	3	17	0	4	4	2	2	4	2.56	1.80	3.96	3.74	0.44	0.44	12.94	5
69	Utility Customer Service	Meter Services	3	4	1	2	10	3	1	1	4	9	1	2	5	4	3	15	3	4	5	2	18	0	1	1	3	2	5	1.60	1.62	3.30	3.96	0.11	0.55	11.14	4	
70	Northgate District Mgt	Northgate District Management	1	1	4	1	7	1	1	5	1	8	5	1	1	1	1	9	1	1	1	1	1	5	0	1	1	1	1	2	1.12	1.44	1.98	1.10	0.11	0.22	5.97	1
71	Community Development	Community Development	5	2	1	3	11	5	1	1	5	12	1	5	2	1	1	10	5	1	1	1	5	13	0	2	2	4	1	5	1.76	2.16	2.20	2.86	0.22	0.55	9.75	3
72	Sanitation	Residential Collection	5	5	5	2	17	3	3	2	2	10	2	5	2	5	4	18	5	5	5	4	4	23	0	5	5	5	3	8	2.72	1.80	3.96	5.06	0.55	0.88	14.97	5
73	Sanitation	Commercial Collection	5	4	1	1	11	3	2	1	3	9	1	5	2	4	4	16	5	5	5	5	25	0	1	1	3	3	6	1.76	1.62	3.52	5.50	0.11	0.66	13.17	5	
74	Fleet Services	Parts	1	2	1	1	5	2	1	1	1	5	1	1	4	1	0	7	2	2	5	3	4	16	0	3	1	2	3	0.80	0.90	1.54	3.52	0.33	0.33	7.42	1	
75	Fleet Services	Administration	5	4	4	2	15	2	1	2	1	6	1	5	2	5	4	17	2	4	4	4	1	15	0	1	1	4	3	7	2.40	1.08	3.74	3.30	0.11	0.77	11.40	4
76	BVSWMA	Landfill Operations	5	5	5	1	16	5	1	2	2	10	5	5	3	3	3	19	5	5	4	5	4	23	3	4	7	5	3	8	2.56	1.80	4.18	5.06	0.77	0.88	15.25	5
77	BVSWMA	BVSWMA Administration	2	2	1	1	6	2	2	1	1	6	2	4	4	5	19	4	1	3	1	1	10	3	1	4	1	5	6	0.96	1.08	4.18	2.20	0.44	0.66	9.52	3	
78	Capital Projects	Capital Projects Operations	4	3	1	5	13	1	1	1	4	7	1	2	2	1	5	11	3	2	1	1	5	12	0	1	1	1	1	2	2.08	1.26	2.42	2.64	0.11	0.22	8.73	3
79	Electric Fund Operations	Warehouse	2	2	1	2	7	2	1	1	1	5	2	1	4	5	1	13	2	2	3	2	5	14	2	1	3	1	2	3	1.12	0.90	2.86	3.08	0.33	0.33	8.62	2
80	Electric Fund Operations	Administration	5	3	5	5	18	5	3	4	1	13	2	5	3	1	2	13	5	2	3	2	1	13	2	1	3	1	5	6	2.88	2.34	2.86	2.86	0.33	0.66	11.93	4
81	Electrical	Substations	1	1	1	3	6	4	1	1	1	7	1	3	3	5	4	16	2	1	1	1	2	7	2	1	3	1	1	2	0.96	1.26	3.52	1.54	0.33	0.22	7.83	2
82	Electrical	Utility Dispatch Operations	1	1	1	1	4	5	1	1	1	8	3	1	2	1	5	12	2	1	1	1	2	7	2	1	3	1	1	2	0.64	1.44	2.64	1.54	0.33	0.22	6.81	1
83	Electrical	Engineering & Design	1	1	1	5	8	1	1	1	1	4	1	3	5	1	4	14	4	1	1	1	2	9	2	1	3	1	1	2	1.28	0.72	3.08	1.98	0.33	0.22	7.61	2
84	Electrical	Energy Mgmt Service	2	1	1	1	5	4	1	1	1	7	1	2	2	1	3	9	4	1	1	1	4	11	2	1	3	1	1	2	0.80	1.26	1.98	2.42	0.33	0.22	7.01	1
85	Electrical	Electric Administration	5	1	1	1	8	5	1	1	3	10	1	5	2	4	3	15	5	5	1	5	1	17	2	5	7	5	1	6	1.28	1.80	3.30	3.74	0.77	0.66	11.55	4
86	Electrical	Transmission Maintenance	1	1	1	1	4	3	1	1	1	6	1	2	2	1	1	7	2	1	1	1	2	7	2	1	3	1	1	2	0.64	1.08	1.54	1.54	0.33	0.22	5.35	1
87	Electrical	Distribution Maintenance	2	1	1	1	5	4	1	1	1	7	1	2	2	1	1	7	4	1	1	1	2	9	2	1	3	1	1	2	0.80	1.26	1.54	1.98	0.33	0.22	6.13	1
88	Water Fund Operation	Water Production	5	2	5	5	17	3	1	5	1	10	1	5	3	5	2	16	3	5	3	5	4	20	0	5	5	1	4	5	2.72	1.80	3.52	4.40	0.55	0.55	13.54	5
89	Water Fund Operation	Water Distribution	5	5	1	3	14	2	2	1	1	6	1	5	2	3	2	13	5	5	4	5	3	22	0	1	1	5	3	8	2.24	1.08	2.86	4.84	0.11	0.88	12.01	4
90	Wastewater Fund Operation	Wastewater Collection	5	5	5	5	20	4	3	3	1	11	2	4	2	4	2	14	5	5	5	4	3	22	0	4	4	5	2	7	3.20	1.98	3.08	4.84	0.44	0.77	14.31	5
91	Wastewater Fund Operation	Wastewater Treatment	5	5	1	3	14	4	2	1	2	9	1	5	2	3	2	13	4	5	4	5	4	22	0	1	1	4	4	8	2.24	1.62	2.86	4.84	0.11	0.88	12.55	5
92	Information Technology	Information Technology Administration	3	2	1	2	8	2	1	1	1	5	2	3	2	4	3	14	3	3	4	4	1	15	0	1	1	1	4	5	1.28	0.90	3.08	3.30	0.11	0.55	9.22	2
93	Information Technology	E-Government	2	2	1	2	7	2	1	1	5	9	1	2	2	4	3	12	3	1	3	1	1	13	0	1	1	1	5	6	1.12	1.62	2.64	2.86	0.11	0.66	9.01	2
94	Information Technology	Geographic Information Services (GIS)	2	2	1	2	7	2	1	1	1	5	1	2	2	4	3	12	2	2	2	3	4	13	0	1	1	1	5	6	1.12	0.90						

August 12, 2010
Workshop Agenda Item No. 5
EXIT Teen Center Operations Presentation

To: Glenn Brown, City Manager

From: David Schmitz, Assistant Director, Parks and Recreation

Agenda Caption: Presentation, possible action, and discussion regarding the EXIT Teen Center Operations as requested by the City Council on May 17, 2010.

Relationship to Strategic Goals: Goal I.2 Those who benefit from services should pay, Goal III.5 Senior-friendly and Goal III. 7 Reduce the cost of doing business provided it doesn't increase costs for taxpayers

Recommendation(s): Staff recommends that the current level of services being provided at the EXIT Teen Center remain as is at the EXIT with the exception of the dedication of the Monday through Friday 8 a.m. to 3 p.m. center schedule specifically for senior programs and activities subject to available funding.

Summary: At the May 17, 2010 City Council meeting, staff was directed by the City Council to investigate the possibility of the EXIT Teen Center teen programs (6th - 8th grades) being turned over to the College Station Independent School District to serve as a part of their after school programs with creative programming in mind. The Council's intent was to follow the Kids Klub Program model that is already offered in the elementary schools (K - 4th grades) and the intermediate schools (5th - 6th grades). The Council's thoughts were that with those teen programs possibly no longer being offered at the EXIT, the center could be used for other purposes such as a dedicated site for senior programs and activities.

PARD staff has visited and discussed this possibility with CSISD staff. The CSISD staff is very satisfied with the City's operation of the Teen Center and its corresponding teen programs component. They feel that it serves a very good purpose in the community. PARD staff discussed two scenarios with the District staff. The first scenario was related to the City no longer offering any teen programs at the EXIT or any other City facility, and the District taking over teen programming. The second scenario was also related to the City no longer offering any teen programs at the EXIT or any other City facility, but with the City providing the staffing for teen programming at District facilities during the school year or the summer months. In response to both scenarios, the District stated that it would not be in a position to offer or support any similar after school teen programs. Their after school activities for those middle school (7th - 8th grade) age groups are either extracurricular (athletics, drama, band, etc.) or dedicated after school programs (Spanish Club, Student Council, Math Club, etc.). Many of the teens that are involved in the Teen Center activities are not interested in participating in the District's after school activities. As such the types of facilities that the Kids Klub Program typically uses at the other schools are already in use by the District for their extracurricular and dedicated after school programs. Therefore, available space to host those other proposed teen programs would be difficult for the District to provide even if it was the City that was operating the teen programs.

With respect to the proposed change in schedule of operations that staff is recommending for the EXIT, it must be understood that an impact of dedicating the EXIT for senior programs and activities from 8 a.m. to 3 p.m. during the week will be the loss of the EXIT as a city training facility. Those training programs would need to be relocated to other city facilities.

Attached is information related to the EXIT Teen Center operations and programs with more specific information related to the day to day activities at the center.

Budget & Financial Summary: The FY 2009-10 Adjusted Operating Budget for the EXIT Teen Center operations is \$205,747 with \$3,000 in anticipated revenues.

Attachments:

1. EXIT Teen Center Information

College Station EXIT Teen Center Information

City Objective – Utilizing City-owned and operated teen centers, park facilities and resources, as well as school and privately owned facilities and resources, to provide and make easily accessible programs and activities for College Station’s youth population that will create positive mental, physical and social youth development.

Background – In 1996 the City established the Teen Advisory Board to aid in the City’s implementation of a Teen Center. Several sites for the Teen Center operations were used before the EXIT Teen Center (ETC) was built in 1999 at 1600 Rock Prairie Road at the Southwood Athletic Park in central College Station. The Teen Advisory Board was disbanded soon after that since the ETC had been built. The ETC Program has had over 170,000 youth visits since its inception. It has also served many more clients besides teens since 2002 when the ETC was open for use by all age groups on a fee and non-fee basis six days a week (closed on Sundays).

Programs Offered – The ETC serves as the site for a wide variety of uses from 8 a.m. to 10 p.m. as needed Monday through Friday with some Saturday usage throughout the year. During the normal school days, it is the site of senior activities (computer skills, Senior Advisory Committee meetings, Genealogy, Bridge, travel events, etc.) and Xtra Education programs (Spanish, Hunters’ Education, First Aid, etc.), City meetings and functions (public hearings, staff development, First Aid, CPR, etc.) and private rentals. In the afternoon, the teen programming begins. In the evenings, the facilities are also used for youth sport groups meetings, community meetings and private rentals.

The ETC youth programming is designed to provide responsible supervision, constructive activities, mentorship and insulation from harmful peer pressure during high-risk hours for College Station teens. These teen programs include tutoring, computer skills, social skills, outdoor group activities, mentoring, school work help, character building, role modeling, leadership, free play and other life skills. Field trips are earned privileges for the teen participants. The teen special events are typically teen socials that are scheduled for some Saturday nights during the school year.

Budget Information – The ETC operates out of the General Fund as a part of the Parks and Recreation Department.

- FY 10 Adjusted Operating Budget - \$205,747
- FY 10 Revenues Budget - \$3,000 (Park Bucks Program, youth sports fee waivers and City use of facilities offset revenues)
- FY 10 Staff – One Fulltime staff with 12 seasonal staff as needed
- FY 09 Attendance – Teen programs - 17,212 visits (incl. 302 Special Events visits)
Senior programs - 1,871 visits

City use -	785 visits
Other uses -	<u>3,505</u> visits
Total	23,373 visits

- FY 09 EXIT membership – 325 members with an average of 37 Monday-Thursday visits, average of 108 Friday visits and average of 101 Special Events visits
- FY 09 EXIT membership fee – \$20 per year (Park Bucks Program payment option)
- FY 09 Individual participation – Teen Programs - 525 individuals (325 EXIT members plus an average 200 Lincoln Recreation Center and Drop In youth per year)
 - Senior programs - 148 individuals
 - Xtra Education - 71 individuals
 - City training - 495 individuals
 - Daily average - 90 individuals

Contact Information – Telephone – 979.764.6351
 Address – 1600 Rock Prairie Road
 College Station, Texas 77845

EXIT Teen Center Supervisor – Ms. Kelly Kelby

6/14/10