



Memorandum

TO: Rules & Open Government Committee

FROM: Sharon W. Erickson,
City Auditor

SUBJECT: CITY AUDITOR'S FISCAL YEAR
2014-15 WORK PLAN

DATE: August 7, 2014

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve the City Auditor's Fiscal Year 2014-15 Work Plan.

BACKGROUND

The mission of the City Auditor's Office is to independently assess and report on City operations and services. To fulfill this mission, the Auditor's Office conducts performance audits that identify ways to increase the economy, efficiency, effectiveness, and accountability of City government, and provide independent, reliable, accurate, and timely information to the City Council and other stakeholders. The City Auditor submits an annual plan to the Rules and Open Government Committee for review and approval. This report presents the City Auditor's proposed work plan for fiscal year 2014-15.

As part of our annual review of potential audit subjects, we solicit audit suggestions from City Council members, members of the public, and staff. We also use information from the City's adopted operating and capital budgets and financial statements to prepare a spreadsheet model of potential audit subjects. The purpose of the model is to help prioritize audit work. It compares the following seven factors: proposed 2014-15 expenditures, estimated 2014-15 revenue, fund type, proposed number of staff (budgeted full time equivalents, or FTE), estimated fund balance, audit requests, and date of last audit. The results of the model are attached (see Attachment A).

PROPOSED AUDIT ASSIGNMENTS

The list of proposed assignments for fiscal year 2014-15 includes a mix of audits and special projects that address a wide range of concerns consistent with the City Auditor's areas of responsibility.

Assignments in process:

1. **Customer call handling** (report writing in process) – Assess the efficiency and effectiveness of customer call handling in the Customer Contact Center and other call centers. Target date: Aug-2014.
2. **Procurement card usage** (report writing in process) – Routine audit of procurement card usage for appropriateness and compliance with City policies. Target date: Sep-2014.

3. **Development Services application and permitting process** (fieldwork in process) – Assess the efficiency and effectiveness of the application and permitting processes and wait times. Target date: Sep/Oct-2014.
4. **Accounts receivable** (fieldwork in process) – Billing and collection of accounts receivable that originate in City departments. Target date: Oct-2014.
5. **Public Works facilities management** (fieldwork in process) – Assess the process for prioritizing repair and improvement projects. Target date: TBD.
6. **Fund balance/reserves** (preliminary survey in process) – Review and assess the adequacy and appropriateness of ending fund balances and reserves compared to established targets and industry standards. Review the annual accounting to budgetary basis reconciliations of the City's operating and capital funds to ensure budgetary fund balances are accounted for properly. Target date: TBD.

Recurring projects:

7. **Annual external financial audit and single audit** (contracted audit service provided by the independent certified public accounting firm of Macias Gini and O'Connell LLP) – The City Charter requires an annual audit of the City's financial transactions. This includes audits of the Comprehensive Annual Financial Reports (CAFRs) of the City, the airport, and the pension systems. It also includes the audits of the financial statements of the Successor Agency to the Redevelopment Agency, Convention Center, Hayes Mansion, the San José-Santa Clara Clean Water Financing Authority, Deferred Compensation, Pedestrian/Bicycle Facilities Grant compliance, and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Nov-2014.
8. **7th Annual Service Efforts and Accomplishments (SEA) Report** (on-going) – Annual report providing data about the cost, quality, quantity, and timeliness of City services. The report includes ten-year historical trends, a variety of comparisons to other cities, and the results of resident surveys. Target date: Dec-2014.
9. **Annual audits of voter-approved bond and parcel tax measures** (contracted audit service) – Macias Gini and O'Connell LLP will conduct audits of the Branch Library Bond Projects Fund, the Parks and Recreation Bond Projects Fund, the Public Safety Bond Projects Fund, and the Library Parcel Tax Special Revenue Fund, satisfying the City's obligation for guaranteed annual audits. Target date: Dec-2014.
10. **Semi-annual compliance reviews of the City's investment program** (contracted audit service) – The City's investment policy requires semi-annual compliance audits to determine whether the investments in the City's pooled portfolio are in compliance with the City's investment policy, internal controls, and department procedures. Macias Gini and O'Connell LLP will conduct the agreed-upon procedures as of June 30th and December 31st. Target dates: Oct-2014 and Apr-2015.
11. **Semi-annual audit recommendation follow-up reports** (on-going) – The City Auditor's Office issues reports on the implementation status of all open audit recommendations as of June 30th and December 31st. We also meet with department staff as needed to discuss progress towards implementing open audit recommendations. Target dates: Sep-2014 and Mar-2015.
12. **Annual review of Team San José performance** (as required in the City's agreement with Team San José) – Annual review to determine whether Team San José met its performance metrics and key requirements as of June 30, 2014 (after issuance of audited financials). This will be

the first review of the performance measures modified under the revised agreement. Target date: Sep/Oct-2014.

13. **Santa Clara County Cities Association** (annual review at the request of the Association's Board) – Review of expenditures and controls for the year ending June 30, 2014. Target date: Fall 2014.
14. **Performance measurement and management** (one in a series of audits following up on our 2009 review of *Performance Management and Reporting in San José*) – Review performance measure methodology sheets for the Housing and Public Works departments, and identify opportunities to improve Police Department crime reporting through graphical presentation.

Additional projects (in alphabetical order):

15. **<NEW> Cardroom tax revenue and contributions** (requested by Councilmember Liccardo in a memo to the Rules Committee dated 5/14/14) – Audit the calculation of City cardroom taxes (approximately \$16 million annually), and determine whether recent contributions to Asian Americans for Community Involvement (AACI) have been in accordance with the 2009 settlement agreement. Target date: TBD.
16. **<NEW> Curbside recycling** (Integrated Waste Management ranked high on the annual citywide risk assessment) – Assess the effectiveness of the single-family residential single-stream curbside recycling program, including compliance with contract requirements. Target date: TBD.
17. **<NEW> Employee hiring** (personal services ranked high on the annual citywide risk assessment) – Review the timeliness of the process for prioritizing, recruiting, and hiring new City employees. Target date: TBD.
18. **<NEW> Golf Course Fund** – Examine the causes of decline in net operating and maintenance income to the Golf Course Fund. Target date: TBD.
19. **<NEW> Police Department recruiting and hiring** (Police Department ranked high on the annual citywide risk assessment) – Analyze the department's recruiting, backgrounding, and hiring processes, and determine to what extent San José is subsidizing other jurisdictions with our academy. Target date: TBD.
20. **<NEW> Police Department resources spent at VTA facilities and county-owned properties** (requested by Councilmember Herrera in a memo to the Rules Committee dated 4/24/14) – Target date: TBD.
21. **<NEW> Parks, Recreation and Neighborhood Services department cost recovery fee programs** – Review the calculation, collection, and cost recovery status of the department's \$6 million General Fund Fee Activity Program. Target date: TBD.
22. **<NEW> South Bay Water Recycling** – South Bay Water Recycling is expected to generate \$4.6 million in revenue in FY 2014-15 by delivering 5 billion gallons of recycled water from the Treatment Plant to 775 customers (more than 75% of all recycled water used in Santa Clara County). Target date: TBD.
23. **<NEW> Street pavement maintenance** – Assess the current condition and prioritization of street repair and preventative maintenance. Only 29 percent of residents rated street repair as good or excellent in the 2013 *National Citizen Survey*. Target date: TBD.
24. **<NEW> Street sweeping** (audit request from citizen) – Curb miles swept has decreased by 34 percent over the last 10 years. Only 45 percent of residents rated street cleaning as good or excellent in the 2013 *National Citizen Survey*. Target date: TBD.

25. **<NEW> Use and coordination of volunteers** – Various City departments offer volunteer opportunities. By choosing to volunteer, San José residents have the opportunity to strengthen the city, and connect with their families, their neighbors, and their communities through service. The purpose of this review is to evaluate the use and coordination of volunteers to augment City services. Target date: TBD.
26. **<NEW> Workers' Compensation Utilization Review Service Provider** (requested by Workers' Compensation) – Audit of services and billings from 2010-2012 for potential overcharges. Target date: TBD.

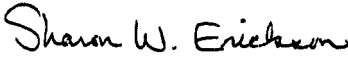
PROJECTS CONSIDERED BUT NOT RECOMMENDED AT THIS TIME:

We designed the above list of projects to address high priority areas, while limiting the scope of work to what we can realistically accomplish. Items considered but not recommended at this time include:

1. *Absenteeism – use and monitoring of sick leave and other leave time*
2. *Accounts payable – review for duplicate payments, overpayments, payments for services not rendered*
3. *Airport fiscal condition (high risk area based on 10 year history and projections)*
4. *Benefits administration – efficiency, effectiveness, and consistency of administration of employee benefits*
5. *Business tax revenue*
6. *Encumbrance balance (ranks high on the annual citywide risk assessment)*
7. *Financial condition report – communicating financial condition to council and the public through graphics and standardized measures*
8. *Hayes Mansion*
9. *Inspection programs – opportunities for coordination between departments (e.g. building, code enforcement, fire prevention, hazardous materials, stormwater, and pre-treatment)*
10. *Office of Emergency Services*
11. *Pension investment fees (retirement funds continue to rank high on the annual citywide risk assessment)*
12. *Pensionable earnings – periodic audit of the accuracy of city records of pensionable earnings, and status of corrections pending from 2011 audit*
13. *Recycle Plus fees – accuracy of billing calculations*
14. *Regional Wastewater Facility asset management and maintenance (carryover from FY 2013-14 audit workplan)*
15. *Retiree healthcare (ranks high on the annual citywide risk assessment) – consideration of retiree in-lieu payment options*
16. *Revenue benchmarking – compare San José revenues/fees to other jurisdictions*
17. *Stormwater program (carryover from FY 2013-14 audit workplan)*
18. *Wastewater pretreatment permits – review best practices and opportunities to streamline the permitting process*
19. *Workers' compensation – Follow-up to previous audit work with a focus on Police Department which continues to have high injury and disability retirement rates*

NEXT STEPS

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


Sharon W. Erickson
City Auditor

Attachment A: Citywide risk assessment model

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ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
			<i>RELATIVE WEIGHTS OF RISK FACTORS</i>		5		5		5		2		3		5		5	300
184	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (124)	25,390,000	9	50,477,915	10		0	44,552,244	10	SPEC	6	2011	10		10	233
193	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	124,368,941	10	126,265,511	10		0	16,103,591	8	SPEC	6	2014	10	2008	6	214
111	GENERAL FUND	REVENUE	ENCUMBRANCE BALANCE	19,650,300	8	19,650,300	8		0		0	GEN	10	2011	10		10	210
185	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	209,031,970	10	169,222,559	10		0	1,915,410,938	10	SPEC	6	2014	10	2010	4	208
43	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	17,289,919	8	11,025,000	8	61.01	7		0	GEN	10	2013	10	2012	2	205
51	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	39,134,050	10	3,421,636	6	55.00	7		0	GEN	10	2014	10	2012	2	205
49	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE	206,800,581	10		0	966.50	10		0	GEN	10	2014	10	2010	4	200
199	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREE HEALTH CARE TRUST (135)	224,869,291	10	257,501,391	10		0	2,970,468,525	10	SPEC	6	2014	10	2012	2	198
175	CITY-WIDE	COMM & ECON DEVT	COMM DEVT BLOCK GRANT FUND (441)	10,228,947	8	9,266,778	7		0	6,452,817	7	SPEC	6	2009	10	2007	7	192
132	GENERAL FUND	CITY-WIDE	Personal services	671,993,602	10		0	5,745.76	10		0	GEN	10	2011	10	2012	2	190
46	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	5,566,488	6		0	53.87	6		0	GEN	10	2012	10		10	190
63	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	12,527,765	8		0	40.60	6		0	GEN	10	2013	10	2007	7	185
109	CITY-WIDE	STRATEGIC SUPPORT	EARMARKED RESERVES	32,647,434	10		0		0		0	GEN	10	2011	10		10	180
110	CITY-WIDE	STRATEGIC SUPPORT	CONTINGENCY RESERVE	31,500,000	10		0		0		0	GEN	10	2011	10		10	180
41	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	146,750,541	10		0	687.03	10		0	GEN	10		0	2001	10	180
112	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE		0	103,714,897	10		0		0	GEN	10	2011	10		10	180
35	PARKS, RECREATION	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	33,048,610	10		0	279.11	9		0	GEN	10		0		10	175
61	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	5,641,404	6		0	46.67	6		0	CAP	5	2014	10		10	175
174	CITY-WIDE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	23,895,000	9	40,000	1		0	160,705	2	SPEC	6	2012	10		10	172
36	PARKS, RECREATION	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	20,555,869	9		0	181.96	9		0	GEN	10	2014	10	2014	0	170
10	HOUSING	COMM & ECON DEVT	NEIGHBORHOOD DEVT AND STABILIZATION	3,436,477	6		0	23.92	4		0	SPEC	6	2012	10	1997	10	168
214	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	32,843,814	10	36,894,260	10		0	9,488,522	7	SPEC	6		0	2007	7	167
200	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREE HEALTH CARE TRUST (125)	21,000	1	2,756,411	5		0	25,349,457	9	SPEC	6	2011	10		10	166
14	PLANNING, BUILDING	COMM & ECON DEVT	STRATEGIC SUPPORT	2,186,135	5	39,445,218	10	14.52	2		0	GEN	10		0	2001	10	165
59	POLICE	TRANSPORT & AVIATION	TRAFFIC SAFETY SERVICES	10,326,579	8		0	194.50	9		0	GEN	10		0		10	165
188	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	13,216,110	8	13,270,000	8		0	14,103,124	8	SPEC	6		0		10	164
179	CITY-WIDE	COMM & ECON DEVT	CONV CENTER FACILITIES DISTRICT REV FUND (79)	9,868,388	7	11,088,000	8		0	23,202,127	9	SPEC	6		0		10	161
117	GENERAL FUND	REVENUE	FRANCHISE FEES		0	45,346,879	10		0		0	GEN	10	2009	10		6	160
86	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES &	31,180,780	10		0	215.75	9		0	CAP	5		0	1997	10	160
87	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	6,608,650	7	9,948,460	7	38.20	5		0	CAP	5		0	2004	10	160
186	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126)	11,000	1	1,321,748	4		0	11,376,000	8	SPEC	6	2011	10		10	159
56	AIRPORT	TRANSPORT & AVIATION	AIRPORT OPERATIONS	23,162,319	9		0	51.00	6		0	SPEC	6	2013	10	2011	3	158
57	AIRPORT	TRANSPORT & AVIATION	AIRPORT PLANNING & DEVELOPMENT	2,846,615	5		0	16.00	3		0	SPEC	6	2008	10		10	158
22	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	105,371,996	10		0	46.17	6		0	SPEC	6	2014	10	2012	2	158
3	ECON DEVT	COMM & ECON DEVT	REAL ESTATE SERVICES	1,375,536	4		0	7.70	1		0	GEN	10	2012	10	2004	10	155
60	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	13,006,862	8		0	63.74	7		0	GEN	10		0		10	155
150	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	8,226,000	7		0		0		0	CAP	5	2008	10		10	150
64	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION OPERATIONS	7,933,282	7		0	55.45	7		0	GEN	10		0	2004	10	150
198	PARKS, RECREATION	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	2,437,000	5	567,000	3		0	583,707	3	SPEC	6	2014	10	2007	7	149
55	AIRPORT	TRANSPORT & AVIATION	AIRPORT FACILITIES MAINTENANCE	20,908,720	9		0	64.00	7		0	SPEC	6		0		10	148
165	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	97,372,588	10	300,000	2		0	85,936,657	10	SPEC	6		0		10	148
206	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (513)	89,896,985	10	33,567,784	10		0	36,248,673	10	SPEC	6		0	2012	2	148
164	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (519)	2,359,934	5	19,857,141	8		0	7,424,469	7	SPEC	6		0		10	147
215	ECON DEVT	COMM & ECON DEVT	WORKFORCE INVESTMENT ACT FUND (290)	9,092,359	7	9,092,359	7		0	1,084,851	4	SPEC	6		0		10	146
73	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	3,781,993	6	8,450,000	7	27.63	4	6,586,000,000	10	GEN	10		0	2012	2	145
47	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	57,840,408	10		0	274.50	9		0	GEN	10		0	2010	4	145
208	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	27,971,514	9	132,467,040	10		0	53,761,657	10	SPEC	6		0	2012	2	143
177	CITY-WIDE	COMM & ECON DEVT	COMMUNITY FACILITIES REVENUE FUND (422)	9,319,726	7	4,990,759	6		0	1,903,642	4	SPEC	6		0		10	141
95	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL REPRESENTATION	6,717,420	7		0	34.30	5		0	GEN	10		0		10	140
96	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL TRANSACTIONS	6,850,026	7		0	31.35	5		0	GEN	10		0		10	140
37	PARKS, RECREATION	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	7,547,223	7	16,552,000	8	46.31	6		0	GEN	10		0	2013	1	140
48	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	2,893,739	5		0	18.00	3		0	GEN	10	2014	10	2010	4	140
62	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINT	10,095,856	8		0	23.90	4		0	GEN	10		0		10	140
210	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORM SEWER OPERATING FUND (446)	23,678,811	9	32,163,343	10		0	17,221,813	8	SPEC	6		0	2012	2	139
166	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	65,609,355	10		0		0	33,579,712	10	SPEC	6		0		10	138
167	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)		0	123,430,020	10		0	59,925,234	10	SPEC	6		0		10	138
176	CITY-WIDE	COMM & ECON DEVT	COMM FACILITIES DISTRICT FUNDS	3,421,276	6	2,864,200	5		0	8,117,993	7	SPEC	6		0		10	137

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ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
173	CITY-WIDE	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	3,791,479	6	3,781,479	6		0	1,047,586	4	SPEC	6		0		10	136
192	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	2,652,514	5	3,195,717	6		0	5,454,498	6	SPEC	6		0		10	135
74	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,318,287	4	4,064,850	6	6.85	1		0	GEN	10		0		10	135
133	GENERAL FUND	CITY-WIDE	Non-personal/equipment	90,526,181	10		0		0		0	GEN	10	2008	0	2013	1	135
13	PLANNING, BUILDING	COMM & ECON DEVMT	LONG RANGE LAND USE PLANNING	3,824,315	6		0	30.90	5		0	GEN	10		0		10	135
15	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	9,066,955	7		0	66.85	7		0	CAP	5		0		10	135
66	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	1,602,051	4	1,193,550	4	15.00	3		0	GEN	10		0		10	135
27	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MANAGEMENT	8,266,088	7		0	47.89	6		0	SPEC	6		0		10	133
196	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	3,271,990	6	1,930,600	4		0	7,558,831	7	SPEC	6		0		10	132
102	CITY MANAGER	STRATEGIC SUPPORT	ANALYZE, DEVELOP & RECOMMEND PUBLIC POLICY	5,054,852	6		0	26.40	4		0	GEN	10		0		10	130
104	CITY MANAGER	STRATEGIC SUPPORT	MANAGE & COORD CITYWIDE SERVICE DELIVERY	4,520,337	6		0	22.20	4		0	GEN	10		0		10	130
91	CITY-WIDE	STRATEGIC SUPPORT	GEN FUND CAPITAL, TRANSFERS & RESERVES	87,136,448	10		0		0		0	GEN	10		0		10	130
106	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	80,169,304	10		0		0		0	GEN	10		0		10	130
108	CITY-WIDE	STRATEGIC SUPPORT	TRANSFERS TO OTHER FUNDS	35,917,380	10		0		0		0	GEN	10		0		10	130
178	CITY-WIDE	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	9,266,000	7	8,000	1		0	4,563,483	6	SPEC	6	2014	10	2012	2	130
113	GENERAL FUND	REVENUE	PROPERTY TAXES		0	228,573,240	10		0		0	GEN	10		0		10	130
119	GENERAL FUND	REVENUE	BUSINESS TAXES		0	43,700,000	10		0		0	GEN	10		0		10	130
120	GENERAL FUND	REVENUE	LICENSES AND PERMITS		0	46,375,293	10		0		0	GEN	10		0		10	130
127	GENERAL FUND	REVENUE	DEPARTMENTAL CHARGES		0	30,337,335	10		0		0	GEN	10		0		10	130
76	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	2,195,506	5		0	16.00	3		0	GEN	10	2014	10	2012	2	130
170	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	11,614,486	8	385,000	2		0	4,365,937	6	SPEC	6		0		10	130
213	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	22,227,807	9	3,500	1		0	1,424,622	4	SPEC	6		0	2003	10	126
90	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	26,019,000	9		0		0		0	GEN	10		0		10	125
70	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	2,090,811	5		0	15.02	3		0	GEN	10	2013	10	2013	1	125
123	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES		0	22,314,803	9		0		0	GEN	10		0		10	125
31	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	7,313,507	7		0	67.17	7		0	GEN	10		0	2009	5	125
25	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	7,071,994	7	3,700,390	6	47.00	6		0	SPEC	6		0	2012	2	123
180	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	2,635,000	5	1,871,081	4		0	1,081,557	4	SPEC	6		0		10	121
201	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (150)	14,972,201	8	10,000	1		0	1,977,067	4	SPEC	6		0		10	121
52	CITY-WIDE	PUBLIC SAFETY	CITY-WIDE EXPENSES	16,541,000	8		0		0		0	GEN	10		0		10	120
107	CITY-WIDE	STRATEGIC SUPPORT	CAPITAL CONTRIBUTIONS	11,570,000	8		0		0		0	GEN	10		0		10	120
116	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX		0	11,750,000	8		0		0	GEN	10		0		10	120
124	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT		0	10,734,000	8		0		0	GEN	10		0		10	120
128	GENERAL FUND	REVENUE	OTHER REVENUE		0	14,136,673	8		0		0	GEN	10		0		10	120
130	GENERAL FUND	REVENUE	TRANSFERS		0	19,138,313	8		0		0	GEN	10		0		10	120
131	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES		0	15,775,406	8		0		0	GEN	10		0		10	120
75	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	2,369,191	5		0	11.65	2		0	GEN	10	2011	10	2013	1	120
32	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO., LIB. MATS. & DIGITAL SOURCES	26,980,288	9		0	279.96	9		0	GEN	10		0	2014	0	120
12	PLANNING, BUILDING	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPE	26,100,134	9		0	161.95	9		0	GEN	10		0	2014	0	120
65	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT DELIV	5,324,971	6		0	34.45	5		0	GEN	10		0	2007	7	120
195	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING ASSET FUND (346)	22,009,805	9	16,701,620	8		0	15,860,042	8	SPEC	6		0	2014	0	119
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WASTEWATER MANAGEMENT	72,415,204	10		0	327.15	9		0	SPEC	6		0	2013	1	118
191	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	1,777,227	4	1,117,000	4		0	2,055,756	5	SPEC	6		0		10	118
26	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	15,929,115	8		0	98.30	8		0	SPEC	6		0	2010	4	118
21	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLED WATER MANAGEMENT	4,408,867	6		0	14.05	2		0	SPEC	6	2014	10	2012	2	118
103	CITY MANAGER	STRATEGIC SUPPORT	LEAD & ADVANCE THE ORGANIZATION	2,210,589	5		0	12.90	2		0	GEN	10		0		10	115
18	CITY-WIDE	COMM & ECON DEVMT	GEN FUND CAPITAL, TRANSFERS & RESERVES	7,005,000	7		0		0		0	GEN	10		0		10	115
39	CITY-WIDE	NEIGHBORHOOD SVCS	CITY-WIDE EXPENSES	7,339,700	7		0		0		0	GEN	10		0		10	115
40	CITY-WIDE	NEIGHBORHOOD SVCS	TRANSFERS TO OTHER FUNDS	6,579,845	7		0		0		0	GEN	10		0		10	115
144	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	39,000,000	10		0		0	CAP	5		0		10	115
158	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	79,491,000	10		0		0		0	CAP	5		0		10	115
69	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	1,968,863	4		0	14.50	2		0	GEN	10	2011	10	2013	1	115
93	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	7,016,340	7		0		0		0	GEN	10		0		10	115
38	PLANNING, BUILDING	NEIGHBORHOOD SVCS	COMMUNITY CODE ENFORCEMENT	10,802,674	8		0	81.13	8		0	GEN	10		0	2013	1	115
50	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	1,470,072	4		0	7.00	1		0	GEN	10	2010	10	2012	2	115
168	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	3,179,968	6		0		0	12,684,513	8	SPEC	6		0		10	114
197	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	18,400,064	8	11,959,292	8		0	10,110,968	8	SPEC	6		0	2014	0	114
212	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	9,753,135	7	17,658,000	8		0	2,925,105	5	SPEC	6		0	2012	2	113
85	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	18,859,880	8		0	71.40	7		0	SPEC	6		0	2010	4	113
100	CITY CLERK	STRATEGIC SUPPORT	FACILITATE CITY'S LEGISLATIVE PROCESS	1,937,013	4		0	13.00	2		0	GEN	10		0		10	110

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
189	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	3,902,131	6	0	0	0	0	3,937,786	6	SPEC	6	0	0	10	110	
30	CITY-WIDE	ENVIRON & UTILITY SVCS	GEN FUND CAPITAL, TRANSFERS & RESERVES	5,095,000	6	0	0	0	0	0	0	GEN	10	0	0	10	110	
53	CITY-WIDE	PUBLIC SAFETY	GEN FUND CAPITAL, TRANSFERS & RESERVES	4,000,000	6	0	0	0	0	0	0	GEN	10	0	0	10	110	
67	CITY-WIDE	TRANSPORT & AVIATION	CITY-WIDE EXPENSES	4,571,000	6	0	0	0	0	0	0	GEN	10	0	0	10	110	
137	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES	0	0	23,242,000	9	0	0	0	0	CAP	5	0	0	10	110	
143	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX	0	0	21,000,000	9	0	0	0	0	CAP	5	0	0	10	110	
92	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	3,332,659	6	0	0	0	0	0	0	GEN	10	0	0	10	110	
84	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	19,548,643	8	0	0	78.50	8	0	0	GEN	10	0	0	2014	0	110
190	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (445)	11,529,017	8	12,234,017	8	0	0	2,288,435	5	SPEC	6	0	0	2014	0	108
216	PARKS, RECREATION	NEIGHBORHOOD SVCS	Park Trust Fund (375)	22,047,000	9	0	0	0	0	57,732,646	10	SPEC	6	0	0	2009	5	108
187	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	15,000,000	8	0	0	0	0	SPEC	6	0	0	10	108	
171	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - LIFE INSURANCE FUND (156)	1,020,270	4	596,400	3	0	0	114,934	2	SPEC	6	0	0	10	107	
194	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	7,941,138	7	8,125,000	7	0	0	8,537,297	7	SPEC	6	0	0	2013	1	107
97	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,195,541	4	0	0	6.85	1	0	0	GEN	10	0	0	10	105	
136	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT	0	0	13,467,000	8	0	0	0	0	CAP	5	0	0	10	105	
142	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX	0	0	17,000,000	8	0	0	0	0	CAP	5	0	0	10	105	
160	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	14,712,000	8	0	0	0	0	0	0	CAP	5	0	0	10	105	
115	GENERAL FUND	REVENUE	TELEPHONE LINE TAX	0	0	20,700,000	9	0	0	0	0	GEN	10	0	0	2008	6	105
122	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY	0	0	2,799,000	5	0	0	0	0	GEN	10	0	0	10	105	
125	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT	0	0	2,073,380	5	0	0	0	0	GEN	10	0	0	10	105	
172	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - UNEMPLOYMENT INSURANCE FUND (157)	1,191,237	4	14,000	1	0	0	3,902,454	6	SPEC	6	0	0	10	105	
44	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,030,772	4	0	0	5.50	1	0	0	GEN	10	0	0	10	105	
83	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,034,447	4	0	0	5.00	1	0	0	GEN	10	0	0	10	105	
169	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	59,097,962	10	39,000	1	0	0	969,861	3	SPEC	6	0	0	2009	5	104
20	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	60,963,053	10	0	0	34.68	5	0	0	SPEC	6	0	0	2012	2	103
72	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	4,852,283	6	0	0	35.59	5	24,589,713	9	GEN	10	0	0	2014	0	103
68	CITY-WIDE	TRANSPORT & AVIATION	GEN FUND CAPITAL, TRANSFERS & RESERVES	1,818,521	4	0	0	0	0	0	0	GEN	10	0	0	10	100	
71	FINANCE	STRATEGIC SUPPORT	PURCHASING AND RISK MANAGEMENT	2,524,401	5	0	0	18.41	3	122,200,000	10	GEN	10	0	0	2012	2	100
134	FINANCE	CAPITAL PROGRAM	SALE OF BONDS	0	0	9,230,000	7	0	0	0	0	CAP	5	0	0	10	100	
79	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	963,057	3	0	0	6.00	1	0	0	GEN	10	0	0	10	100	
34	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	3,964,507	6	1,050,000	4	24.00	4	0	0	GEN	10	0	0	10	100	
154	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	7,570,000	7	0	0	0	0	0	0	CAP	5	0	0	1997	10	100
28	TRANSPORTATION	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	1,116,139	4	0	0	0	0	0	0	GEN	10	0	0	10	100	
161	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	129,476,000	10	0	0	0	0	0	0	CAP	5	0	0	2007	7	100
54	AIRPORT	TRANSPORT & AVIATION	AIRPORT BUSINESS DEVELOPMENT	2,801,303	5	0	0	7.00	1	0	0	SPEC	6	0	0	10	98	
99	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	135,166	2	0	0	1.00	1	0	0	GEN	10	0	0	10	95	
105	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	393,333	2	0	0	2.00	1	0	0	GEN	10	0	0	10	95	
17	CITY-WIDE	COMM & ECON DEVMT	CITY-WIDE EXPENSES (includes CBO funding)	25,441,604	9	0	0	0	0	0	0	GEN	10	0	0	2010	4	95
139	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM COUNTY OF SANTA CLARA	0	0	5,650,000	6	0	0	0	0	CAP	5	0	0	10	95	
217	ECON DEVMT	COMM & ECON DEVMT	Funding for community based organizations (CBOs)	34,138,331	10	0	0	0	0	0	0	GEN	10	0	0	2011	3	95
82	INFO TECHNOLOGY	STRATEGIC SUPPORT	INFO. TECHNOLOGY INFRASTRUCTURE	7,928,147	7	0	0	28.13	4	0	0	GEN	10	0	0	2012	2	95
159	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	4,255,000	6	0	0	0	0	0	0	CAP	5	0	0	10	95	
58	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT	10,452,575	8	0	0	49.00	6	0	0	SPEC	6	0	0	2013	1	93
23	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	10,165,083	8	0	0	39.93	5	0	0	SPEC	6	0	0	2012	2	93
88	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	3,711,148	6	0	0	23.50	4	0	0	SPEC	6	0	0	2009	5	93
209	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	139,067	2	205,000	2	0	0	473,357	2	SPEC	6	0	0	10	92	
29	CITY-WIDE	ENVIRON & UTILITY SVCS	CITY-WIDE EXPENSES	257,000	2	0	0	0	0	0	0	GEN	10	0	0	10	90	
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	4,406,268	6	0	0	26.84	4	0	0	GEN	10	0	0	2012	2	90
7	FIRE	COMM & ECON DEVMT	STRATEGIC SUPPORT	424,130	2	0	0	0	0	0	0	GEN	10	0	0	10	90	
45	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	113,449	2	0	0	0.50	0	0	0	GEN	10	0	0	10	90	
81	INFO TECHNOLOGY	STRATEGIC SUPPORT	ENTERPRISE TECH SYSTEMS & SOLUTIONS	5,434,466	6	0	0	22.00	4	0	0	GEN	10	0	0	2012	2	90
202	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA RESERVE FUND (459)	0	0	555,000	3	0	0	530,687	3	SPEC	6	0	0	10	89	
183	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	265,000	2	0	0	2,573,245	5	SPEC	6	0	0	10	88	
156	PARKS, RECREATION	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGRAM	56,981,000	10	0	0	0	0	18,021,256	8	CAP	5	0	0	2013	1	86
140	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM VALLEY TRANS. AUTHORITY	0	0	1,200,000	4	0	0	0	0	CAP	5	0	0	10	85	
149	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS	0	0	1,000,000	4	0	0	0	0	CAP	5	0	0	10	85	
182	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	0	0	13,500	1	0	0	3,381,532	6	SPEC	6	0	0	10	85	
146	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES	0	0	1,000,000	4	0	0	0	0	CAP	5	0	0	10	85	
163	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	3,877,000	6	0	0	0	0	0	0	CAP	5	0	0	2006	8	85
42	FIRE	PUBLIC SAFETY	FIRE PREVENTION	4,158,831	6	0	0	17.10	3	0	0	GEN	10	0	0	2012	2	85

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
114	GENERAL FUND	REVENUE	SALES TAXES	0	0	180,024,000	10		0		0	GEN	10		0	2013	1	85
118	GENERAL FUND	REVENUE	UTILITY TAX	0	0	94,825,000	10		0		0	GEN	10		0	2013	1	85
121	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES	0	0	14,205,334	8		0		0	GEN	10		0	2011	3	85
129	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS	0	0	39,000,348	10		0		0	GEN	10		0	2013	1	85
77	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	3,242,915	6		0	15.35	3		0	GEN	10		0	2012	2	85
80	INFO TECHNOLOGY	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	4,072,605	6		0	32.37	5		0	GEN	10		0	2014	0	85
151	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	1,823,000	4		0		0		0	CAP	5		0		10	85
155	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	1,203,000	4		0		0		0	CAP	5		0		10	85
207	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (539)	273,000	2	4,347,310	6		0	10,396,932	8	SPEC	6		0	2012	2	84
8	HOUSING	COMM & ECON DEVMT	COMMUNITY DEVMT AND INVESTMENT	294,884	2		0	3.10	1		0	SPEC	6		0	2002	10	83
11	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	4,487,479	6	774,895	3	27.58	4		0	SPEC	6		0	2014	0	83
89	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,146,981	5		0	15.25	3		0	SPEC	6		0	2009	5	83
135	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT	0	0	39,897,000	10		0		0	CAP	5		0	2011	3	80
141	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES	0	0	919,000	3		0		0	CAP	5		0		10	80
181	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ADMINISTRATIO LOAN FUND (444)	60,000	1	6,100	1		0	73,064	1	SPEC	6		0		10	80
218	ECON DEVMT	COMM & ECON DEVMT	Public Art Projects	962,000	3		0		0		0	CAP	5		0		10	80
78	HUMAN RESOURCES	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	0	0		0	0.00	0		0	GEN	10		0		10	80
94	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	0	0		0		0		0	GEN	10		0		10	80
205	CITY-WIDE	CITY-WIDE	SAN JOSE MUNI STADIUM CAPITAL FUND (476)	35,000	1	35,000	1		0	0	0	SPEC	6		0		10	78
138	CITY-WIDE	CAPITAL PROGRAM	SANITARY SEWER JOINT PARTICIPATION	0	0	160,000	2		0		0	CAP	5		0		10	75
145	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX	0	0	225,000	2		0		0	CAP	5		0		10	75
203	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (301)	1,027,000	4	2,200	1		0	24,800	1	SPEC	6		0	2008	6	75
147	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES	0	0	150,000	2		0		0	CAP	5		0		10	75
148	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES	0	0	150,000	2		0		0	CAP	5		0		10	75
211	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (414)	0	0		0		0	458,343	2	SPEC	6		0		10	72
98	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,213,907	5		0	14.00	2		0	GEN	10		0	2013	1	70
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STRATE	2,885,221	5		0	14.50	2		0	GEN	10		0	2013	1	70
162	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGRAM	76,706,000	10		0		0		0	CAP	5		0	2013	1	70
152	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PROGR	2,331,000	5		0		0		0	CAP	5		0	2008	6	70
204	CITY-WIDE	CITY-WIDE	SAN JOSE DIRIDON DEVMT AUTHORITY FUND (482)	0	0	0	0		0	0	0	SPEC	6		0		10	68
101	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	214,989	2	35,397	1	2.00	1		0	GEN	10		0	2011	3	65
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	613,071	3	161,543	2	3.17	1		0	GEN	10		0	2013	1	65
4	ECON DEVMT	COMM & ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	2,553,312	5		0	16.60	3		0	SPEC	6		0	2013	1	63
153	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	13,694,000	8		0		0	87,684	1	CAP	5		0	2013	1	62
157	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	9,566,000	7		0		0	802,730	3	CAP	5		0	2013	1	61
33	LIBRARY	NEIGHBORHOOD SVCS	FORMAL AND LIFELONG SELF-DIRECTED EDUCATIC	1,640,257	4		0	13.50	2		0	GEN	10		0	2014	0	60
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	2,039,774	5		0	11.03	2		0	SPEC	6		0	2013	1	58
19	ENVIRON SVCS	ENVIRON & UTILITY SVCS	NATURAL AND ENERGY RESOURCES PROTECTION	1,169,169	4		0	4.97	1		0	SPEC	6		0	2012	2	53
126	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL - RECOVERY ACT	0	0	0	0		0		0	GEN	10		0	2011	3	45
16	REDEVELOPMENT	COMM & ECON DEVMT	Successor Agency to the Redevelopment Agency	0	0		0		0		0	GEN	10		0	2012	2	40
9	HOUSING	COMM & ECON DEVMT	HOUSING DEVMT AND PRESERVATION	840,688	3		0	3.40	1		0	SPEC	6		0	2014	0	38
	SCORING TABLES			PROPOSED EXPENDITURES		PROPOSED REVENUES		NUMBER OF STAFF		BEG. FUND BALANCE		FUND TYPE		AUDIT REQUEST		DATE OF LAST AUDIT		
				0	0	0	0	0	0	0	0					<2003	10	
				0	1	0	1	1	1	0	1	CAP	5	NO	0	2005	9	
				100,000	2	100,000	2	5	1	100,000	2			YES	10	2006	8	
				500,000	3	500,000	3	10	2	500,000	3	SPEC	6			2007	7	
				1,000,000	4	1,000,000	4	15	3	1,000,000	4					2008	6	
				2,000,000	5	2,000,000	5	20	4	2,000,000	5					2009	5	
				3,000,000	6	3,000,000	6	30	5	3,000,000	6					2010	4	
				6,000,000	7	6,000,000	7	40	6	6,000,000	7					2011	3	
				10,000,000	8	10,000,000	8	55	7	10,000,000	8	GEN	10			2012	2	
				20,000,000	9	20,000,000	9	75	8	20,000,000	9					2013	1	
				30,000,000	10	30,000,000	10	100	9	30,000,000	10					2014	0	
				MORE	10	MORE	10	500	10	MORE	10							
								MORE	10									