



Memorandum

TO: Rules & Open Government Committee

FROM: Sharon W. Erickson,
City Auditor

SUBJECT: CITY AUDITOR'S FISCAL YEAR
2015-16 WORK PLAN

DATE: August 12, 2015

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2015-16 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 2015-16.

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 2015-16 expenditures, estimated 2015-16 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 audit assignments for fiscal year 2015-16 includes a mix of audits already in process, recurring audits, and additional audit projects that address a wide range of concerns consistent with the City Auditor's areas of responsibility.

Audits already in process:

1. **Golf Course Fund** (report writing in process) – Examine the causes of decline in net operating and maintenance income to the Golf Course Fund. Target date: Sep-2015 (NSE).
2. **Police Department recruiting and hiring** (report writing in process) – Identify barriers, bottlenecks, and resources needed. Target date: Sep-2015 (PSFSS).
3. **Recycled water** (fieldwork in process) – SBWR 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 (T&E).

4. **Street sweeping** (fieldwork in process) – 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 (T&E).
5. **Use and coordination of volunteers** (fieldwork in process) – 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 (NSE).
6. **Investigation structure** (to be initiated August 2015) – Review of the structure for conducting personnel investigations.

Recurring audits:

7. **Annual Service Efforts and Accomplishments (SEA) Report** (on-going) – 8th annual report providing data about the cost, quality, quantity, and timeliness of City services. The report incorporates existing performance measurement data, showing ten-year historical trends, a variety of comparisons to other cities, and the results of resident surveys. Target date: Dec-2015.
8. **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 Clean Water Financing Authority, Deferred Compensation, MTC compliance, and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Dec-2015.
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-2015.
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-2015 and Apr-2016.
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-2015 and Mar-2016.
12. **Annual review of Team San Jose performance** (as required in the City's agreement with Team San Jose) – Annual review to determine whether Team San Jose met its performance metrics and key requirements in the new Management Agreement as of June 30, 2015 (after issuance of audited

financials). This will include a review of the internal controls over the per ticket fees that Team San Jose collects to fund theatre preservation. Target date: Fall 2015.

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 and 2015. Target date: Fall 2015.
14. **Performance measurement and management** (a series of audits following up on our 2009 review of *Performance Management and Reporting in San Jose*):
 - a. Identify opportunities to improve Police Department crime reporting through graphical presentation (*carryover project from 2014-15 workplan*).
 - b. <NEW> Evaluate use of performance metrics by the Parks Maintenance Division.

Additional audit projects (in alphabetical order):

15. <NEW> **Airport operations and business development** – High risk area based on 10 year history and projections.
16. <NEW> **Business tax revenue** – Review the basis, calculation, and collection of \$11 million in annual business tax revenue. The November 2008 *General Fund Structural Deficit Elimination Plan* proposed modernizing rates by indexing to current consumer price index and restructuring the business tax formula. Target date: TBD.
17. **Cardroom tax revenue and AACI contributions** (*carryover project from 2014-15 workplan*) – Review the calculation and collection of \$16 million in City cardroom taxes, and determine whether recent AACI contributions have been in accordance with the settlement agreement.
18. <NEW> **Employee benefit funds** – Routine audit and reconciliation of contributions and expenditures in the benefit funds.
19. <NEW> **Encumbrance balances** (*ranks high on the annual citywide risk assessment*) – Routine review of the appropriateness of carryover encumbrances.
20. <NEW> **Financial condition report** – Communicating financial condition to the city council and the public through graphics and standardized measures with benchmarking to other jurisdictions.
21. <NEW> **Information technology deployment** – Assess the barriers to timely technology deployment.
22. <NEW> **Mobile devices** – Assess the cost, usage, and management accountability for the growing number of mobile devices distributed to city employees.
23. <NEW> **Pensionable earnings** (*follow-up audit*) – Audit the accuracy of pensionable earnings calculations, and the status of corrections pending from 2011 audit.
24. <NEW> **Police overtime** (*whistleblower hotline referral*) – Routine audit of the appropriate use of overtime in the Police Department.
25. <NEW> **Police response for animal-related calls for service** (*referred by Manager's Budget Addendum #14*) – Analysis of police response data for animal-related calls for service and identification of possible alternatives.
26. <NEW> **Police department civilian staffing** (*follow-up audit*) – Assess the level of civilian support in the Police Department (follow-up to prior audit of civilianization opportunities dated 2010).
27. <NEW> **Sunshine requirements** (*citizen request*) – It took several years to codify the requirements suggested by the Sunshine Reform Task Force. The purpose of this audit would be to review compliance with those requirements.

Other administrative:

28. **Biennial peer review** (contracted audit service) – The City Charter requires a performance audit of the Office of the City Auditor to be conducted at least once every two years. To fulfill this requirement, the Office participates in the Association of Local Government Auditors' Peer Review program. Results of the audit are provided to the City Council and posted on the City Auditor's website. Target date: Fall 2015.
29. **Request for proposals for external audit services** – This is the final year of the MGO agreement. In Fall 2015, the Office will prepare a request for proposals for external audit services for the year ending June 30, 2016. Target date: Jan-2016.

PROJECTS CONSIDERED BUT NOT RECOMMENDED AT THIS TIME:

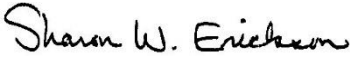
We designed the above list of projects to address high priority areas, while limiting the scope of work to what we can realistically accomplish. Items considered but not recommended at this time include:

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. *BEST program – allocation process and oversight of grantees*
4. *Benefit administration – efficiency, effectiveness, and consistency of administration of employee benefit funds*
5. *Bilingual pay*
6. *Building permit inspections – timeliness and efficiency of inspections*
7. *Economic development incentive program costs and benefits*
8. *Green Vision – status of Green Vision goals and objectives*
9. *Hayes Mansion*
10. *Homelessness programs*
11. *Inspection programs – opportunities for coordination between departments (e.g. building, code enforcement, fire prevention, hazardous materials, stormwater, and pre-treatment)*
12. *Office of Emergency Services*
13. *Pension investment fees (retirement funds continue to rank high on the annual citywide risk assessment)*
14. *Police Department resources spent at VTA facilities and county-owned properties (carryover from 2014-15 workplan; originally requested by Councilmember Herrera in memo to Rules Committee dated 4/24/14)*
15. *Police response to false alarms (issue raised by Councilmember Peralez during the budget hearings) – Assess cost and benefits of using Community Service Officers to log false alarm incidents.*
16. *Regional Wastewater Facility asset management and maintenance*
17. *Rental rights program*
18. *Retiree healthcare (ranks high on the annual citywide risk assessment) – Review of financial status and consideration of retiree in-lieu payment options.*
19. *Revenue benchmarking – compare San Jose revenues/fees to other jurisdictions*
20. *Stormwater program*

21. *Wastewater pretreatment permits – review best practices and opportunities to streamline the permitting process*
22. *Workers' compensation – Follow-up to previous audit work with a focus on Police Department which continues to have high injury and disability retirement rates*
23. *Workers' compensation utilization review service provider (carryover project from 2014-15 workplan; recommended to be dropped) – Originally requested by Human Resources, this audit of potential overcharges from 2010-2012 is no longer needed; the charges were withdrawn.*

NEXT STEPS

As audit work proceeds, I will forward to the City Council monthly reports describing the status and progress towards completing audit projects. As part of our normal audit process, we will notify you when we start each audit to determine if you have any interests or concerns that we can address during our audit. This is intended to ensure that our audits are responsive to your needs. Any subsequent additions to the work plan will be forwarded to the Rules Committee for approval. Generally, audit reports are heard by the appropriate City Council 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
111	GENERAL FUND	REVENUE	ENCUMBRANCE BALANCE	40,777,371	10	40,777,371	10		0		0	GEN	10	2011	10		10	230
185	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	211,651,824	10	298,722,330	10		0	2,055,262,372	10	SPEC	6	2014	10	2010	5	213
43	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	13,214,046	8	10,633,000	8	63.00	7		0	GEN	10	2013	10	2012	3	210
51	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	42,269,138	10	3,435,094	6	201.50	9		0	GEN	10	2015	10	2015	0	205
49	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE	210,549,495	10		0	988.50	10		0	GEN	10	2015	10	2010	5	205
199	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	218,950,458	10	400,638,778	10		0	3,228,843,797	10	SPEC	6	2014	10	2012	3	203
46	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATIO	6,105,786	7		0	61.17	7		0	GEN	10	2012	10		10	200
112	GENERAL FUND	CITY-WIDE	PERSONAL SERVICES	691,449,730	10		0	5,928.29	10		0	GEN	10	2011	10	2012	3	195
184	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (1	55,000	1	66,914,851	10		0	126,047,494	10	SPEC	6	2011	10		10	193
200	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREE HEALTH CARE TRUST	20,000	1	17,039,181	8		0	38,860,179	10	SPEC	6	2011	10		10	183
41	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	152,737,815	10		0	688.03	10		0	GEN	10		0	2001	10	180
170	HUMAN RESOURCE	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	11,738,077	8	362,000	2		0	3,983,639	6	SPEC	6	2015	10		10	180
34	PARKS, RECREATION	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	34,779,181	10		0	297.02	9		0	GEN	10		0		10	175
186	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126	20,000	1	9,879,414	7		0	18,971,913	8	SPEC	6	2011	10		10	174
214	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	37,802,041	10	42,360,835	10		0	11,428,043	8	SPEC	6		0	2007	8	174
174	FINANCE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	24,297,000	9	40,000	1		0	12,380	1	SPEC	6	2012	10		10	170
35	PARKS, RECREATION	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	23,239,182	9		0	204.88	9		0	GEN	10	2012	10	2015	0	170
14	PLANNING, BUILDING	COMM & ECON DEVMT	STRATEGIC SUPPORT	2,405,936	5	40,023,686	10	17.07	3		0	GEN	10		0	2001	10	170
195	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING ASSET FUND	10,410,982	8	6,975,000	7		0	37,736,771	10	SPEC	6	2012	10	2014	1	168
179	ECON DEVMT	COMM & ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND	12,034,000	8	13,823,000	8		0	26,666,008	9	SPEC	6		0		10	166
197	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	12,200,660	8	7,451,521	7		0	20,633,171	9	SPEC	6	2012	10	2014	1	166
150	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	72,474,000	10		0		0		0	CAP	5	2008	10		10	165
118	GENERAL FUND	REVENUE	FRANCHISE FEES		0	47,482,232	10		0		0	GEN	10	2009	10	2008	7	165
188	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	17,691,509	8	15,439,800	8		0	18,383,285	8	SPEC	6		0		10	164
57	AIRPORT	TRANSPORT & AVIATION	AIRPORT PLANNING & DEVELOPMENT	3,231,634	6		0	19.00	3		0	SPEC	6	2008	10		10	163
56	AIRPORT	TRANSPORT & AVIATION	AIRPORT OPERATIONS	23,227,423	9		0	51.00	6		0	SPEC	6	2015	10	2011	4	163
98	CITY CLERK	STRATEGIC SUPPORT	FACILITATE CITY'S LEGISLATIVE PROCESS	1,991,510	4		0	13.00	2		0	GEN	10	2015	10		10	160
86	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES	32,079,596	10		0	255.35	9		0	CAP	5		0	1997	10	160
169	HUMAN RESOURCE	STRATEGIC SUPPORT	BENEFIT FUND (160)	58,310,687	10	5,000	1		0	851,707	3	SPEC	6	2015	10	2009	6	159
10	HOUSING	COMM & ECON DEVMT	NEIGHBORHOOD DEVMT AND STABILIZATION	2,988,828	5		0	19.65	3		0	SPEC	6	2012	10	1997	10	158
3	ECON DEVMT	COMM & ECON DEVMT	REAL ESTATE SERVICES	1,251,641	4		0	7.25	1		0	GEN	10	2012	10	2004	10	155
171	HUMAN RESOURCE	STRATEGIC SUPPORT	BENEFIT - LIFE INSURANCE FUND (156)	1,225,780	4	685,000	3		0	42,962	1	SPEC	6	2015	10		10	155
83	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,505,522	4		0	7.80	1		0	GEN	10	2015	10		10	155
59	POLICE	TRANSPORT & AVIATION	TRAFFIC SAFETY SERVICES	10,315,097	8		0	56.00	7		0	GEN	10		0		10	155
60	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	13,435,883	8		0	63.74	7		0	GEN	10		0		10	155
73	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	3,492,432	6	12,015,000	8	24.45	4	6,636,000,000	10	GEN	10		0	2012	3	155
206	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (5	92,102,868	10	37,854,705	10		0	35,087,406	10	SPEC	6		0	2012	3	153
164	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (5	2,412,154	5	21,287,361	9		0	9,578,713	7	SPEC	6		0		10	152
177	CITY-WIDE	COMM & ECON DEVMT	COMMUNITY FACILITIES REVENUE FUND (422)	10,376,257	8	5,342,691	6		0	1,921,706	4	SPEC	6	2015	10	2014	1	151
172	HUMAN RESOURCE	STRATEGIC SUPPORT	BENEFIT - UNEMPLOYMENT INSURANCE FUND	917,311	3	26,000	1		0	3,544,707	6	SPEC	6	2015	10		10	150
38	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	7,499,830	7		0	68.17	7		0	GEN	10	2015	10	2015	0	150
64	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION OPERATIONS	8,634,973	7		0	58.90	7		0	GEN	10		0	2004	10	150
71	FINANCE	STRATEGIC SUPPORT	PURCHASING AND RISK MANAGEMENT	2,725,340	5		0	20.41	4	135,000,000	10	GEN	10	2015	10	2014	1	150
47	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	59,382,300	10		0	278.50	9		0	GEN	10		0	2010	5	150
48	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	3,215,804	6		0	18.00	3		0	GEN	10	2015	10	2010	5	150
55	AIRPORT	TRANSPORT & AVIATION	AIRPORT FACILITIES MAINTENANCE	21,588,860	9		0	61.00	7		0	SPEC	6		0		10	148
165	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	95,451,786	10	300,000	2		0	80,769,480	10	SPEC	6		0		10	148

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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
208	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	27,740,283	9	141,294,720	10		0	38,656,577	10	SPEC	6	0		2012	3	148
175	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	10,616,466	8	8,959,253	7		0	8,246,772	7	SPEC	6	0		2007	8	147
215	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE INVESTMENT ACT FUND (290)	8,676,539	7	9,855,306	7		0	1,076,575	4	SPEC	6	0			10	146
103	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	389,491	2		0	2.00	1		0	GEN	10	2015	10		10	145
218	ECON DEVMT	COMM & ECON DEVMT	Public Art Projects	3,768,000	6		0		0		0	CAP	5	2015	10		10	145
63	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	12,629,104	8		0	40.60	6		0	GEN	10		0	2007	8	140
93	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL REPRESENTATION	7,223,388	7		0	34.55	5		0	GEN	10		0		10	140
94	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL TRANSACTIONS	7,598,273	7		0	34.90	5		0	GEN	10		0		10	140
62	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINT	11,543,454	8		0	28.65	4		0	GEN	10		0		10	140
113	GENERAL FUND	CITY-WIDE	NON-PERSONAL/EQUIPMENT	99,576,939	10		0		0		0	GEN	10	2008	10	2013	2	140
116	GENERAL FUND	REVENUE	SALES TAXES		0	190,260,000	10		0		0	GEN	10	2009	10	2013	2	140
166	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	67,758,701	10		0		0	35,855,319	10	SPEC	6	0			10	138
167	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)		0	134,678,164	10		0	59,591,400	10	SPEC	6	0			10	138
176	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	3,940,626	6	2,926,400	5		0	8,257,317	7	SPEC	6	0			10	137
192	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	2,778,884	5	3,365,521	6		0	7,033,554	7	SPEC	6	0			10	137
36	PARKS, RECREATION	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	6,970,638	7	18,321,252	8	43.23	6		0	GEN	10		0	2015	0	135
13	PLANNING, BUILDING	COMM & ECON DEVMT	LONG RANGE LAND USE PLANNING	5,289,932	6		0	34.50	5		0	GEN	10		0		10	135
15	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	9,591,988	7		0	68.88	7		0	CAP	5	0.88			10	135
66	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	1,791,122	4	1,505,581	4	16.10	3		0	GEN	10		0		10	135
193	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	121,080,557	10	123,591,907	10		0	14,790,462	8	SPEC	6	0		2015	0	134
27	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MANAGEMENT	7,796,830	7		0	48.24	6		0	SPEC	6	0			10	133
173	CITY-WIDE	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	5,536,150	6	5,526,150	6		0	487,418	2	SPEC	6	0			10	132
196	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	3,828,527	6	1,952,300	4		0	7,030,017	7	SPEC	6	0			10	132
100	CITY MANAGER	STRATEGIC SUPPORT	ANALYZE, DEVELOP & RECOMMEND PUBLIC POLICY	5,423,350	6		0	28.00	4		0	GEN	10		0		10	130
89	CITY-WIDE	STRATEGIC SUPPORT	GEN FUND CAPITAL, TRANSFERS & RESERVES	102,759,632	10		0		0		0	GEN	10		0		10	130
106	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	87,568,725	10		0		0		0	GEN	10		0		10	130
74	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,260,647	4	2,457,030	5	6.75	1		0	GEN	10		0		10	130
115	GENERAL FUND	REVENUE	PROPERTY TAXES		0	253,210,000	10		0		0	GEN	10		0		10	130
121	GENERAL FUND	REVENUE	BUSINESS TAXES		0	44,425,000	10		0		0	GEN	10		0		10	130
122	GENERAL FUND	REVENUE	LICENSES AND PERMITS		0	48,721,223	10		0		0	GEN	10		0		10	130
129	GENERAL FUND	REVENUE	DEPARTMENTAL CHARGES		0	40,923,558	10		0		0	GEN	10		0		10	130
213	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	21,206,902	9	13,000	1		0	3,899,747	6	SPEC	6	0		2003	10	130
212	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	13,233,136	8	22,088,000	9		0	5,467,769	6	SPEC	6	0		2012	3	130
178	ECON DEVMT	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	12,646,000	8	68,000	1		0	5,193,549	6	SPEC	6	2015	10	2014	1	130
31	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO., LIB. MATS, & DIGITAL SOURCES	30,546,744	10		0	318.29	9		0	GEN	10		0	2014	1	130
210	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORM SEWER OPERATING FUND (446)	23,003,051	9	32,694,505	10		0	15,488,899	8	SPEC	6	0		2015	0	129
25	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	7,822,834	7	3,404,500	6	49.00	6		0	SPEC	6	0		2012	3	128
180	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (30)	2,661,552	5	2,006,248	5		0	1,239,951	4	SPEC	6	0			10	126
102	CITY MANAGER	STRATEGIC SUPPORT	MANAGE & COORD CITYWIDE SERVICE DELIVERY	4,442,021	6		0	19.70	3		0	GEN	10		0		10	125
88	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	28,338,000	9		0		0		0	GEN	10		0		10	125
108	CITY-WIDE	STRATEGIC SUPPORT	TRANSFERS TO OTHER FUNDS	27,074,606	9		0		0		0	GEN	10		0		10	125
125	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES		0	23,307,075	9		0		0	GEN	10		0		10	125
132	GENERAL FUND	REVENUE	TRANSFERS		0	20,207,955	9		0		0	GEN	10		0		10	125
96	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,206,289	5		0	14.00	2		0	GEN	10	2015	10	2013	2	125
69	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	2,084,433	5		0	14.50	2		0	GEN	10	2011	10	2013	2	125
75	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	2,762,476	5		0	14.45	2		0	GEN	10	2015	10	2013	2	125
12	PLANNING, BUILDING	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION IN	27,134,503	9		0	171.47	9		0	GEN	10		0	2014	1	125
65	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT D	5,292,291	6		0	36.00	5		0	GEN	10		0	2007	8	125
201	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (15)	14,522,027	8	16,000	1		0	2,897,238	5	SPEC	6	0			10	123
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WASTEWATER MANAGEMENT	76,296,711	10		0	349.35	9		0	SPEC	6	0		2013	2	123

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
26	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	15,141,538	8		0	99.80	8		0	SPEC	6		0	2010	5	123
52	CITY-WIDE	PUBLIC SAFETY	CITY-WIDE EXPENSES	17,866,588	8		0		0		0	GEN	10		0		10	120
53	CITY-WIDE	PUBLIC SAFETY	GEN FUND CAPITAL, TRANSFERS & RESERVES	10,032,200	8		0		0		0	GEN	10		0		10	120
107	CITY-WIDE	STRATEGIC SUPPORT	CAPITAL CONTRIBUTIONS	14,139,000	8		0		0		0	GEN	10		0		10	120
117	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX		0	14,700,000	8		0		0	GEN	10		0		10	120
126	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT		0	10,576,365	8		0		0	GEN	10		0		10	120
130	GENERAL FUND	REVENUE	OTHER REVENUE		0	14,433,483	8		0		0	GEN	10		0		10	120
133	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES		0	17,657,341	8		0		0	GEN	10		0		10	120
37	PLANNING, BUILDING	NEIGHBORHOOD SVCS	COMMUNITY CODE ENFORCEMENT	10,993,186	8		0	81.96	8		0	GEN	10		0	2013	2	120
50	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	1,495,002	4		0	7.00	1		0	GEN	10	2010	10	2012	3	120
84	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	21,273,220	9		0	79.40	8		0	GEN	10		0	2014	1	120
191	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	1,618,094	4	1,009,000	4		0	2,004,965	5	SPEC	6		0		10	118
216	PARKS, RECREATION	NEIGHBORHOOD SVCS	Park Trust Fund (375)	66,603,135	10		0		0	66,603,135	10	SPEC	6		0	2009	6	118
85	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	17,775,248	8		0	71.68	7		0	SPEC	6		0	2010	5	118
101	CITY MANAGER	STRATEGIC SUPPORT	LEAD & ADVANCE THE ORGANIZATION	2,284,139	5		0	13.40	2		0	GEN	10		0		10	115
39	CITY-WIDE	NEIGHBORHOOD SVCS	CITY-WIDE EXPENSES	8,444,200	7		0		0		0	GEN	10		0		10	115
158	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	181,767,000	10		0		0		0	CAP	5		0		10	115
160	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	36,769,000	10		0		0		0	CAP	5		0		10	115
91	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	6,642,070	7		0		0		0	GEN	10		0		10	115
87	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	6,699,180	7	12,241,283	8	38.39	5		0	CAP	5		0	2015	0	115
168	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	3,216,990	6	0	0		0	16,013,461	8	SPEC	6		0		10	114
194	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	9,245,879	7	8,323,000	7		0	9,772,226	7	SPEC	6		0	2013	2	112
189	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	3,773,915	6	0	0		0	3,786,979	6	SPEC	6		0		10	110
40	CITY-WIDE	NEIGHBORHOOD SVCS	TRANSFERS TO OTHER FUNDS	3,800,000	6		0		0		0	GEN	10		0		10	110
67	CITY-WIDE	TRANSPORT & AVIATION	CITY-WIDE EXPENSES	5,441,000	6		0		0		0	GEN	10		0		10	110
70	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	1,968,712	4		0	13.82	2		0	GEN	10	2013	10	2015	0	110
124	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY		0	3,414,999	6		0		0	GEN	10		0		10	110
128	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT		0	4,504,610	6		0		0	GEN	10		0		10	110
90	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	3,350,338	6		0		0		0	GEN	10		0		10	110
120	GENERAL FUND	REVENUE	TELEPHONE LINE TAX		0	21,000,000	9		0		0	GEN	10		0	2008	7	110
187	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	16,900,000	8		0	0	0	SPEC	6		0		10	108
20	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	36,081,745	10		0	36.25	5		0	SPEC	6		0	2012	3	108
72	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	5,087,378	6		0	37.07	5	27,461,400	9	GEN	10		0	2014	1	108
95	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,263,636	4		0	7.05	1		0	GEN	10		0		10	105
136	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT		0	12,048,000	8		0		0	CAP	5		0		10	105
137	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES		0	14,724,000	8		0		0	CAP	5		0		10	105
79	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,021,606	4		0	6.00	1		0	GEN	10		0		10	105
44	IND POLICE AUDIT	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,125,627	4		0	5.50	1		0	GEN	10		0		10	105
154	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	18,504,000	8		0		0		0	CAP	5		0	1997	10	105
155	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	14,858,000	8		0		0		0	CAP	5		0		10	105
82	INFO TECHNOLOGY	STRATEGIC SUPPORT	INFO. TECHNOLOGY INFRASTRUCTURE	9,978,500	7		0	37.09	5		0	GEN	10		0	2012	3	105
161	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	182,224,000	10		0		0		0	CAP	5		0	2007	8	105
54	AIRPORT	TRANSPORT & AVIATION	AIRPORT BUSINESS DEVELOPMENT	3,431,656	6		0	9.00	1		0	SPEC	6		0		10	103
18	CITY-WIDE	COMM & ECON DEVMT	GEN FUND CAPITAL, TRANSFERS & RESERVES	1,034,289	4		0		0		0	GEN	10		0		10	100
68	CITY-WIDE	TRANSPORT & AVIATION	GEN FUND CAPITAL, TRANSFERS & RESERVES	1,228,433	4		0		0		0	GEN	10		0		10	100
134	FINANCE	CAPITAL PROGRAM	SALE OF BONDS		0	9,230,000	7		0		0	CAP	5		0		10	100
33	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	4,302,822	6	1,311,000	4	25.00	4		0	GEN	10		0	2015	0	100
28	TRANSPORTATION	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	1,177,632	4		0		0		0	GEN	10		0		10	100
17	CITY-WIDE	COMM & ECON DEVMT	CITY-WIDE EXPENSES (includes CBO funding)	26,656,462	9		0		0		0	GEN	10		0	2010	5	100
217	ECON DEVMT	COMM & ECON DEVMT	Funding for community based organizations (CBOs)	37,734,187	10		0		0		0	GEN	10		0	2011	4	100

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163	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	17,537,000	8		0		0		0	CAP	5	0		2006	9	100
22	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	107,065,899	10		0	44.19	6		0	SPEC	6	0		2015	0	98
58	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT	10,299,459	8		0	47.00	6		0	SPEC	6			2013	2	98
9	HOUSING	COMM & ECON DEVMT	HOUSING DEVMT AND PRESERVATION	1,092,477	4		0	5.20	1		0	SPEC	6	2012	10	2014	1	98
104	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	3,811,022	6		0	24.00	4		0	SPEC	6		0	2009	6	98
97	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	142,646	2		0	1.00	1		0	GEN	10		0		10	95
29	CITY-WIDE	ENVIRON & UTILITY SVCS	CITY-WIDE EXPENSES	822,475	3		0		0		0	GEN	10		0		10	95
144	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	3,500,000	6		0		0	CAP	5		0		10	95
7	FIRE	COMM & ECON DEVMT	STRATEGIC SUPPORT	555,268	3		0		0		0	GEN	10		0		10	95
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	4,377,501	6		0	25.35	4		0	GEN	10		0	2012	3	95
81	INFO TECHNOLOGY	STRATEGIC SUPPORT	ENTERPRISE TECH SYSTEMS & SOLUTIONS	5,627,810	6		0	24.43	4		0	GEN	10		0	2012	3	95
190	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (4	5,423,418	6	5,715,875	6		0	2,487,177	5	SPEC	6		0	2014	1	93
139	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM COUNTY OF SANTA CLARA		0	2,400,000	5		0		0	CAP	5		0		10	90
45	IND POLICE AUDIT	PUBLIC SAFETY	STRATEGIC SUPPORT	123,596	2		0	0.50	0		0	GEN	10		0		10	90
159	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	2,345,000	5		0		0		0	CAP	5		0		10	90
42	FIRE	PUBLIC SAFETY	FIRE PREVENTION	4,204,734	6		0	17.10	3		0	GEN	10		0	2012	3	90
119	GENERAL FUND	REVENUE	UTILITY TAX		0	93,825,000	10		0		0	GEN	10		0	2013	2	90
123	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES		0	15,131,042	8		0		0	GEN	10		0	2011	4	90
131	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS		0	37,798,583	10		0		0	GEN	10		0	2013	2	90
207	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (5)	294,840	2	3,903,119	6		0	14,081,119	8	SPEC	6		0	2012	3	89
11	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	5,246,207	6	1,994,996	4	29.65	4		0	SPEC	6		0	2015	0	88
105	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,297,206	5		0	15.75	3		0	SPEC	6		0	2009	6	88
209	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	0	0	205,000	2		0	1,098,470	4	SPEC	6		0		10	86
156	PARKS, RECREATION	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROG	48,346,000	10		0		0	17,169,106	8	CAP	5		0	2014	1	86
141	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES		0	1,604,000	4		0		0	CAP	5		0		10	85
142	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX		0	1,400,000	4		0		0	CAP	5		0		10	85
143	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX		0	1,900,000	4		0		0	CAP	5		0		10	85
202	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (45		0	555,000	3		0	8,921	1	SPEC	6		0		10	85
92	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	65,000	1		0		0		0	GEN	10		0		10	85
183	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	33,000	1		0	3,320,188	6	SPEC	6		0		10	85
135	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT		0	34,889,000	10		0		0	CAP	5		0	2011	4	85
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC ST	3,479,535	6		0	16.55	3		0	GEN	10		0	2013	2	85
77	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	3,050,235	6		0	12.55	2		0	GEN	10		0	2012	3	85
23	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	10,003,143	8		0	38.92	5		0	SPEC	6		0	2015	0	83
8	HOUSING	COMM & ECON DEVMT	COMMUNITY DEVMT AND INVESTMENT	330,837	2		0	3.50	1		0	SPEC	6		0	2002	10	83
30	CITY-WIDE	ENVIRON & UTILITY SVCS	GEN FUND CAPITAL, TRANSFERS & RESERVES		0		0		0		0	GEN	10		0		10	80
109	CITY-WIDE	STRATEGIC SUPPORT	EARMARKED RESERVES	40,840,948	10		0		0		0	GEN	10		0	2015	0	80
110	CITY-WIDE	STRATEGIC SUPPORT	CONTINGENCY RESERVE	33,100,000	10		0		0		0	GEN	10		0	2015	0	80
140	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM VALLEY TRANS. AUTHORITY		0	700,000	3		0		0	CAP	5		0		10	80
149	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS		0	900,000	3		0		0	CAP	5		0		10	80
181	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ADMINISTRATION LOAN FUND (4	1,000	1	6,975	1		0	6,793	1	SPEC	6		0		10	80
146	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES		0	800,000	3		0		0	CAP	5		0		10	80
114	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE		0	92,171,482	10		0		0	GEN	10		0	2015	0	80
78	HUMAN RESOURCES	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT		0		0	0.00	0		0	GEN	10		0		10	80
151	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	500,000	3		0		0		0	CAP	5		0		10	80
152	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PR	3,550,000	6		0		0		0	CAP	5		0	2008	7	80
205	CITY-WIDE	CITY-WIDE	SAN JOSE MUNI STADIUM CAPITAL FUND (476)	32,000	1	32,000	1		0	0	0	SPEC	6		0		10	78
138	CITY-WIDE	CAPITAL PROGRAM	SANITARY SEWER JOINT PARTICIPATION		0	160,000	2		0		0	CAP	5		0		10	75
145	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX		0	250,000	2		0		0	CAP	5		0		10	75
147	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES		0	150,000	2		0		0	CAP	5		0		10	75

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148	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES		0	100,000	2		0		0	CAP	5		0		10	75
61	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	5,763,065	6		0	45.97	6		0	CAP	5		0	2015	0	75
162	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROG	679,107,000	10		0		0		0	CAP	5		0	2013	2	75
211	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (0	0	0	0		0	288,032	2	SPEC	6		0		10	72
153	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	10,008,000	8		0		0	3,747,406	6	CAP	5		0	2014	1	72
76	HUMAN RESOURCE	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	2,621,028	5		0	18.00	3		0	GEN	10		0	2015	0	70
99	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	236,867	2	52,923	1	2.00	1		0	GEN	10		0	2011	4	70
204	CITY-WIDE	CITY-WIDE	SAN JOSE DIRIDON DEVMT AUTHORITY FUND (0	0	0	0		0	0	0	SPEC	6		0		10	68
4	ECON DEVMT	COMM & ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	2,603,529	5		0	16.00	3		0	SPEC	6		0	2013	2	68
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	591,342	3	26,535	1	3.05	1		0	GEN	10		0	2013	2	65
80	INFO TECHNOLOGY	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	1,787,454	4		0	13.18	2		0	GEN	10		0	2014	1	65
32	LIBRARY	NEIGHBORHOOD SVCS	FORMAL AND LIFELONG SELF-DIRECTED EDUC	1,378,023	4		0	11.00	2		0	GEN	10		0	2014	1	65
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	2,368,639	5		0	13.15	2		0	SPEC	6		0	2013	2	63
21	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLED WATER MANAGEMENT	4,448,384	6		0	14.00	2		0	SPEC	6		0	2015	0	58
198	PARKS, RECREATION	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	2,935,000	5	468,500	2		0	393,942	2	SPEC	6		0	2015	0	57
203	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (301)	0	0	0	0		0	92,587	1	SPEC	6		0	2008	7	55
157	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	5,300,000	6		0		0	285,104	2	CAP	5		0	2014	1	54
19	ENVIRON SVCS	ENVIRON & UTILITY SVCS	NATURAL AND ENERGY RESOURCES PROTECT	708,845	3		0	4.29	1		0	SPEC	6		0	2012	3	53
127	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL - RECOVERY ACT	0	0	0	0		0		0	GEN	10		0	2011	4	50
16	REDEVELOPMENT	COMM & ECON DEVMT	Successor Agency to the Redevelopment Agency	0	0		0		0		0	GEN	10		0	2012	3	45
182	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	0	0	13,500	1		0	3,381,532	6	SPEC	6		0	2015	0	35
	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					<2005	10	
				0	1	0	1	1	1	0	1	CAP	5	NO	0	2006	9	
				100,000	2	100,000	2	5	1	100,000	2			YES	10	2007	8	
				500,000	3	500,000	3	10	2	500,000	3	SPEC	6			2008	7	
				1,000,000	4	1,000,000	4	15	3	1,000,000	4					2009	6	
				2,000,000	5	2,000,000	5	20	4	2,000,000	5					2010	5	
				3,000,000	6	3,000,000	6	30	5	3,000,000	6					2011	4	
				6,000,000	7	6,000,000	7	40	6	6,000,000	7					2012	3	
				10,000,000	8	10,000,000	8	55	7	10,000,000	8	GEN	10			2013	2	
				20,000,000	9	20,000,000	9	75	8	20,000,000	9					2014	1	
				30,000,000	10	30,000,000	10	100	9	30,000,000	10					2015	0	
				MORE	10	MORE	10	500	10	MORE	10							
								MORE	10									