



# Memorandum

**TO:** Rules & Open Government Committee

**FROM:** Sharon W. Erickson,  
City Auditor

**SUBJECT:** CITY AUDITOR'S FISCAL YEAR  
2016-17 WORK PLAN

**DATE:** August 11, 2016

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## RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2016-17 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 2016-17.

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 2016-17 expenditures, estimated 2016-17 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 2016-17 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. **Police Overtime** – Appropriateness of overtime usage. Target date: Sep-2016 (PSFSS).
2. **Housing Department Apartment Rent Ordinance and Related Programs** – Review the administration of the apartment rent ordinance and related programs, and assess the department's readiness to administer modified programs. Target date: Fall 2016 (NSE).
3. **Mobile Devices** – Assess the cost, usage, and management accountability for the growing number of mobile devices distributed to city employees. Target date: Fall 2016 (PSFSS).
4. **Airport Operations and Business Development** (*carryover from 2015-16 audit workplan*) –

Review the history and financial projections for airport operations and debt service. Target date: TBD (T&E).

**Annual/recurring projects:**

5. **Annual services report** (on-going) – 9<sup>th</sup> 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. In addition to the printed report, we will continue to experiment with putting more information online in a more interactive format. Target date: Dec-2016.
6. **Financial condition report** – 2<sup>nd</sup> annual report communicating financial condition to the city council and the public through graphics and standardized measures with benchmarking to other jurisdictions. Target date: TBD.
7. **Annual external financial audit and single audit** (contracted audit service provided by the independent certified public accounting firm of Grant Thornton 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-2016.
8. **Annual audits of voter-approved bond and parcel tax measures** (contracted audit service) – Grant Thornton 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-2016.
9. **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. Grant Thornton LLP will conduct the agreed-upon procedures as of June 30<sup>th</sup> and December 31<sup>st</sup>. Target dates: Oct-2016 and Apr-2017.
10. **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 30<sup>th</sup> and December 31<sup>st</sup>. We also meet with department staff as needed to discuss progress towards implementing open audit recommendations. Target dates: Sep-2016 and Mar-2017.
11. **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 as of June 30, 2016. Target date: Fall 2016.

**Carryover projects and new projects:**

12. **Employee benefit funds** (*carryover from 2015-16 audit workplan*) – Routine audit and reconciliation of contributions and expenditures in the benefit funds. Budgeted expenditures in the health, dental, life, and unemployment insurance funds total \$74 million per year.
13. **Encumbrance balances** (*carryover from 2015-16 audit workplan*) – Review the appropriateness of carryover encumbrances budgeted at \$44 million.
14. **Pensionable earnings** (*carryover from 2015-16 audit workplan*) – Follow-up audit of the accuracy of the city's pensionable earnings calculations, and the status of corrections pending from the 2011

*Audit of Pensionable Earnings.* The retirement funds and personnel costs rank high on the annual citywide risk assessment because of the large dollar amounts involved.

15. **Sunshine requirements** (*carryover from 2015-16 audit workplan*) – Assess progress towards meeting the city's open government goals as proposed by the 2006 Sunshine Reform Task Force, modified and approved by the City Council in 2009, and codified by the City Council in 2014.
16. **<NEW> Office of Equality Assurance** – Review the administration and performance of the city's wage compliance and disadvantaged business enterprise efforts.
17. **<NEW> Our City Forest** – Audit the expenditure of city funding, and compliance with the terms of grant agreements with the city.
18. **<NEW> Housing Department grant programs** – Assess the efficiency and effectiveness the allocation process and monitoring of grantees, including whether grants are achieving the intended benefits.
19. **<NEW> Residential high-rises** – Evaluate the permitting and inspection of new residential high-rise buildings.
20. **<NEW> Environmental Services consulting agreements** – Evaluate the use, monitoring, and payment for consulting services.
21. **<NEW> Employee travel** – Periodic audit of employee travel expenditures for appropriateness and compliance with city policies and procedures. Last audit conducted 2013.

#### **PROJECTS CONSIDERED BUT NOT RECOMMENDED AT THIS TIME:**

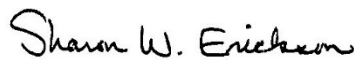
We designed the above list of projects to address high priority areas, while limiting the scope of work to what we can realistically accomplish. Items considered but not recommended at this time include:

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. *Benefit administration – efficiency, effectiveness, and consistency of administration of employee benefit funds*
4. *Bilingual pay*
5. *Business tax revenue (carryover project from 2015-16 workplan) – a business tax modernization proposal will be on the November 2016 ballot*
6. *Cardroom tax revenue and AACI contributions (carryover project from 2014-15 workplan) – an agreement was reached with the cardrooms in this matter*
7. *Economic development incentive program costs and benefits*
8. *Emergency medical response times – the city continues to fall below agreed-upon response time standards*
9. *Green Vision – status of Green Vision goals and objectives*
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. *Municipal Water System (ranked high on the citywide risk assessment)*
13. *Pension investment fees (retirement funds continue to rank high on the annual citywide risk assessment)*

14. *Performance measurement and management (series of audits following up on our 2009 review Performance Management and Reporting in San José) – Evaluate the use of performance metrics by a city department TBD, including the potential for quarterly reporting.*
15. *Police crime reporting and burglary rates (the Police department ranked high on the citywide risk assessment)*
16. *Police department civilian staffing (carryover from 2015-16 audit workplan) – Follow-up audit to assess the level of civilian support in the Police Department.*
17. *Public Safety mutual aid agreements*
18. *Public Works department overhead/cost to deliver capital projects*
19. *Regional Wastewater Facility asset management and maintenance*
20. *Retiree healthcare (ranked high on the annual citywide risk assessment)*
21. *Sidewalk repair program*
22. *Software usage and deployment – Review the efficiency of deployment of software packages across the city organization*
23. *Stormwater program*
24. *Tow company response times*
25. *Wastewater pretreatment permits – Review best practices and opportunities to streamline the permitting process*

## **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: 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>				6		5		5		2		3		4		5	300
184	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	224,384,472	10	179,368,452	10	0	0	1,883,058,925	10	SPEC	6	2014	10	2010	6	218
84	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES &	34,732,999	10		0	226.05	9		0	CAP	5	2015	10	1997	10	210
198	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	231,620,006	10	206,944,744	10	0	0	3,052,037,246	10	SPEC	6	2014	10	2012	4	208
50	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	42,163,373	10	5,727,838	6	209.50	9		0	GEN	10	2015	10	2016	0	205
113	GENERAL FUND	CITY-WIDE	PERSONAL SERVICES	747,299,261	10		0	6,099.16	10		0	GEN	10	2011	10	2012	4	200
45	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	6,543,919	7		0	61.17	7		0	GEN	10	2012	10		10	197
212	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	40,396,163	10	42,920,000	10	0	0	13,073,181	8	SPEC	6		0	2007	9	189
33	PARKS, RECREATION	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	39,365,965	10		0	326.82	9		0	GEN	10		0		10	185
12	PLANNING, BUILDING	COMM & ECON DEVT	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPEI	31,418,296	10		0	184.21	9		0	GEN	10	2016	10	2014	2	185
183	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (124)	55,000	1	51,085,358	10	0	0	157,176,707	10	SPEC	6	2011	10		10	184
48	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE	217,881,077	10		0	992.50	10		0	GEN	10	2015	10	2016	0	180
112	GENERAL FUND	REVENUE	ENCUMBRANCE BALANCE	44,394,930	10		0		0		0	GEN	10	2011	10		10	180
211	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	20,378,913	9	20,542,010	9	0	0	3,657,782	6	SPEC	6		0	2003	10	179
187	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	22,427,235	9	16,517,000	8	0	0	17,133,282	8	SPEC	6		0		10	178
169	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	12,125,173	8	382,000	2	0	0	3,785,918	6	SPEC	6	2015	10		10	178
94	HOUSING	COMM & ECON DEVT	LOW AND MOD INCOME HOUSING ASSET FUND (346)	19,068,716	8	16,050,000	8	0	0	70,047,208	10	SPEC	6	2012	10	2014	2	176
164	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT DELIV	5,738,604	6		0	37.00	5		0	GEN	10	2015	10	2007	9	176
14	PLANNING, BUILDING	COMM & ECON DEVT	STRATEGIC SUPPORT	2,654,571	5	40,835,423	10	16.99	3		0	GEN	10		0	2001	10	175
178	ECON DEVT	COMM & ECON DEVT	CONV CENTER FACILITIES DISTRICT REV FUND (79)	19,353,000	8	16,752,000	8	0	0	27,467,466	9	SPEC	6		0		10	174
199	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREE HEALTH CARE TRUST (125)	27,000	1	13,096,621	8	0	0	49,458,118	10	SPEC	6	2011	10		10	174
34	PARKS, RECREATION	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	26,345,857	9		0	269.72	9		0	GEN	10	2012	10	2016	0	169
173	FINANCE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	25,299,000	9	40,000	1		0	79,192	1	SPEC	6	2012	10		10	169
204	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (513)	96,138,158	10	36,621,400	10	0	0	36,172,069	10	SPEC	6		0	2012	4	168
55	AIRPORT	TRANSPORT & AVIATION	AIRPORT OPERATIONS	23,622,303	9		0	50.00	6		0	SPEC	6	2015	10	2011	5	167
85	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	7,854,774	7	12,073,322	8	39.49	5		0	CAP	5	2016	10	2015	1	167
185	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126)	20,000	1	8,549,414	7	0	0	26,660,421	9	SPEC	6	2011	10		10	167
46	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	60,366,034	10		0	277.50	9		0	GEN	10		0	2010	6	165
168	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	61,049,447	10	1,000	1		0	553,975	3	SPEC	6	2015	10	2009	7	164
164	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	95,721,924	10	520,000	3	0	0	80,208,444	10	SPEC	6		0		10	163
59	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	14,178,003	8		0	64.74	7		0	GEN	10		0		10	163
196	HOUSING	COMM & ECON DEVT	MULTI-SOURCE HOUSING FUND (448)	8,983,529	7	6,878,201	7	0	0	15,362,797	8	SPEC	6	2012	10	2014	2	161
160	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	95,555,000	10		0		0		0	CAP	5	2016	10	2007	9	160
119	GENERAL FUND	REVENUE	FRANCHISE FEES		0	48,916,811	10	0	0		0	GEN	10	2009	10	2008	8	160
56	AIRPORT	TRANSPORT & AVIATION	AIRPORT PLANNING & DEVELOPMENT	3,251,576	6		0	19.00	3		0	SPEC	6	2008	10		10	159
163	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (519)	2,444,054	5	22,972,261	9	0	0	12,512,259	8	SPEC	6		0		10	159
174	CITY-WIDE	COMM & ECON DEVT	COMM DEVT BLOCK GRANT FUND (441)	11,652,795	8	8,889,991	7	0	0	4,178,830	6	SPEC	6		0	2007	9	158
54	AIRPORT	TRANSPORT & AVIATION	AIRPORT FACILITIES MAINTENANCE	22,344,454	9		0	61.00	7		0	SPEC	6		0		10	157
58	POLICE	TRANSPORT & AVIATION	TRAFFIC SAFETY SERVICES	9,802,476	7		0	56.00	7		0	GEN	10		0		10	157
63	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION OPERATIONS	9,495,501	7		0	60.90	7		0	GEN	10		0	2004	10	157
47	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	3,990,804	6		0	20.00	4		0	GEN	10	2015	10	2010	6	156
215	ECON DEVT	COMM & ECON DEVT	Funding for community based organizations (CBOs)	44,734,425	10		0		0		0	GEN	10	2015	10	2011	5	155
149	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	14,949,000	8		0		0		0	CAP	5	2008	10		10	153
62	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	13,347,630	8		0	40.25	6		0	GEN	10		0	2007	9	153
42	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	11,303,793	8	11,211,000	8	57.46	7		0	GEN	10		0	2016	0	153
213	ECON DEVT	COMM & ECON DEVT	WORKFORCE INVESTMENT ACT FUND (290)	8,322,453	7	9,519,259	7	0	0	1,078,960	4	SPEC	6		0		10	153
192	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	130,595,479	10	127,286,586	10	0	0	27,694,289	9	SPEC	6		0	2015	1	151
3	ECON DEVT	COMM & ECON DEVT	REAL ESTATE SERVICES	1,440,481	4		0	7.48	1		0	GEN	10	2012	10	2004	10	149
170	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - LIFE INSURANCE FUND (156)	1,426,246	4	702,000	3	0	0	79,729	1	SPEC	6	2015	10		10	149
165	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	69,144,864	10		0		0	36,469,536	10	SPEC	6		0		10	148
61	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINT	11,197,335	8		0	28.80	4		0	GEN	10		0		10	148
15	PUBLIC WORKS	COMM & ECON DEVT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	10,585,506	8		0	70.88	7		0	CAP	5		0		10	148
175	CITY-WIDE	COMM & ECON DEVT	COMM FACILITIES DISTRICT FUNDS	3,591,005	6	3,384,489	6	0	0	8,240,079	7	SPEC	6		0		10	148

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92	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL TRANSACTIONS	8,350,201	7		0	35.11	5		0	GEN	10				10	147
91	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL REPRESENTATION	7,612,321	7		0	35.29	5		0	GEN	10				10	147
35	PARKS, RECREATION	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	7,399,551	7	20,694,351	9	43.98	6		0	GEN	10			2016	0	147
72	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	3,458,242	6	11,232,000	8	22.90	4	5,628,000,000	10	GEN	10			2016	0	146
40	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	176,301,148	10		0	710.57	10		0	GEN	10			2015	1	145
114	GENERAL FUND	CITY-WIDE	NON-PERSONAL/EQUIPMENT	102,035,499	10		0		0		0	GEN	10	2008		2013	3	145
30	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO., LIB. MATS, & DIGITAL SOURCES	31,936,426	10		0	314.29	9		0	GEN	10			2014	2	145
65	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	2,082,409	5	1,695,120	4	17.00	3		0	GEN	10				10	145
210	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	15,250,135	8	26,578,000	9		0	5,289,074	6	SPEC	6			2012	4	143
80	INFO TECHNOLOGY	STRATEGIC SUPPORT	INFO. TECHNOLOGY INFRASTRUCTURE	12,206,469	8		0	38.49	5		0	GEN	10	2016		2016	0	143
195	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	4,069,234	6	2,027,100	5		0	6,729,081	7	SPEC	6				10	143
206	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	29,979,338	9	147,712,800	10		0	43,934,393	10	SPEC	6			2016	0	142
155	PARKS, RECREATION	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGRAM	53,513,000	10		0		0	17,146,560	8	CAP	5	2015	10	2014	2	141
25	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	16,479,766	8		0	104.65	9		0	SPEC	6			2010	6	141
13	PLANNING, BUILDING	COMM & ECON DEVT	LONG RANGE LAND USE PLANNING	5,483,761	6		0	33.84	5		0	GEN	10				10	141
171	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - UNEMPLOYMENT INSURANCE FUND (157)	938,759	3	20,000	1		0	2,966,034	5	SPEC	6	2015	10		10	141
104	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	96,995,754	10		0		0		0	GEN	10				10	140
87	CITY-WIDE	STRATEGIC SUPPORT	GEN FUND CAPITAL, TRANSFERS & RESERVES	89,782,776	10		0		0		0	GEN	10				10	140
86	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	34,489,040	10		0		0		0	GEN	10				10	140
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	8,595,112	7	3,475,535	6	50.00	6		0	SPEC	6			2012	4	140
23	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WASTEWATER MANAGEMENT	78,637,445	10		0	345.98	9		0	SPEC	6			2013	3	138
208	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORM SEWER OPERATING FUND (446)	24,130,404	9	32,697,505	10		0	16,836,086	8	SPEC	6			2016	0	138
166	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)	0	0	145,645,620	10		0	74,889,413	10	SPEC	6				10	138
101	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	303,142	2		0	2.00	1		0	GEN	10	2015	10		10	137
98	CITY MANAGER	STRATEGIC SUPPORT	ANALYZE, DEVELOP & RECOMMEND PUBLIC POLICY	5,502,048	6		0	26.70	4		0	GEN	10				10	136
172	CITY-WIDE	COMM & ECON DEVT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	3,862,945	6	3,852,945	6		0	40,755	1	SPEC	6				10	136
177	ECON DEVT	COMM & ECON DEVT	CONV & CULTURAL AFFAIRS FUND (536)	12,825,000	8	103,000	2		0	8,575,362	7	SPEC	6	2016	10	2015	1	135
106	CITY-WIDE	STRATEGIC SUPPORT	TRANSFERS TO OTHER FUNDS	27,261,710	9		0		0		0	GEN	10				10	134
82	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	22,322,343	9		0	79.60	8		0	GEN	10			2014	2	134
214	PARKS, RECREATION	NEIGHBORHOOD SVCS	Park Trust Fund (375)	56,931,391	10	0	0		0	56,931,391	10	SPEC	6			2009	7	133
200	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (150)	15,188,971	8	25,000	1		0	3,038,796	6	SPEC	6				10	133
36	PLANNING, BUILDING	NEIGHBORHOOD SVCS	COMMUNITY CODE ENFORCEMENT	11,734,209	8		0	81.96	8		0	GEN	10			2013	3	133
193	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	10,055,656	8	8,731,236	7		0	11,790,901	8	SPEC	6			2013	3	132
83	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	17,922,819	8		0	71.68	7		0	SPEC	6			2010	6	131
100	CITY MANAGER	STRATEGIC SUPPORT	MANAGE & COORD CITYWIDE SERVICE DELIVERY	4,784,403	6		0	17.30	3		0	GEN	10				10	131
179	CITY-WIDE	COMM & ECON DEVT	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	2,862,627	5	2,236,909	5		0	1,370,377	4	SPEC	6				10	131
116	GENERAL FUND	REVENUE	PROPERTY TAX	0	0	270,625,000	10		0		0	GEN	10				10	130
122	GENERAL FUND	REVENUE	BUSINESS TAXES	0	0	48,800,000	10		0		0	GEN	10				10	130
123	GENERAL FUND	REVENUE	LICENSES AND PERMITS	0	0	51,572,553	10		0		0	GEN	10				10	130
130	GENERAL FUND	REVENUE	DEPARTMENTAL CHARGES	0	0	41,681,974	10		0		0	GEN	10				10	130
51	CITY-WIDE	PUBLIC SAFETY	CITY-WIDE EXPENSES	17,530,500	8		0		0		0	GEN	10				10	128
105	CITY-WIDE	STRATEGIC SUPPORT	CAPITAL CONTRIBUTIONS	14,350,000	8		0		0		0	GEN	10				10	128
157	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	70,879,000	10		0		0		0	CAP	5				10	125
68	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	2,772,207	5		0	14.50	2		0	GEN	10	2011	10	2013	3	125
74	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	2,426,717	5		0	12.70	2		0	GEN	10	2015	10	2013	3	125
117	GENERAL FUND	REVENUE	SALES TAX	0	0	194,695,553	10		0		0	GEN	10	2009	10	2015	1	125
126	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES	0	0	22,875,000	9		0		0	GEN	10				10	125
133	GENERAL FUND	REVENUE	TRANSFERS	0	0	21,122,689	9		0		0	GEN	10				10	125
191	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	1,920,700	4	1,922,215	4		0	5,577,378	6	SPEC	6				10	124
73	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,367,487	4	804,945	3	7.95	1		0	GEN	10				10	124
19	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	37,729,702	10		0	38.11	5		0	SPEC	6			2012	4	123
38	CITY-WIDE	NEIGHBORHOOD SVCS	CITY-WIDE EXPENSES	7,690,570	7		0		0		0	GEN	10				10	122
89	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	7,214,200	7		0		0		0	GEN	10				10	122
66	CITY-WIDE	TRANSPORT & AVIATION	CITY-WIDE EXPENSES	6,204,000	7		0		0		0	GEN	10				10	122
99	CITY MANAGER	STRATEGIC SUPPORT	LEAD & ADVANCE THE ORGANIZATION	3,600,877	6		0	19.10	3		0	GEN	10	2016	10	2016	0	121

**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	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (445)	8,603,240	7	11,515,000	8		0	2,786,353	5	SPEC	6		0	2014	2	120
167	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	3,216,990	6	0	0		0	17,046,312	8	SPEC	6		0		10	120
190	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	1,660,363	4	1,120,000	4		0	1,786,042	4	SPEC	6		0		10	120
118	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX		0	17,821,000	8		0		0	GEN	10		0		10	120
127	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT		0	10,902,929	8		0		0	GEN	10		0		10	120
131	GENERAL FUND	REVENUE	OTHER REVENUE		0	15,144,509	8		0		0	GEN	10		0		10	120
134	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES		0	18,166,732	8		0		0	GEN	10		0		10	120
153	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	23,844,000	9		0		0		0	CAP	5		0	1997	10	119
158	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	21,185,000	9		0		0		0	CAP	5		0		10	119
71	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	5,857,685	6		0	39.28	5	26,018,000	9	GEN	10		0	2014	2	119
49	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	1,581,603	4		0	7.00	1		0	GEN	10	2010	10	2012	4	119
52	CITY-WIDE	PUBLIC SAFETY	GEN FUND CAPITAL, TRANSFERS & RESERVES	3,750,000	6		0		0		0	GEN	10		0		10	116
188	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	3,645,081	6	0	0		0	3,711,190	6	SPEC	6		0		10	116
88	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	3,590,294	6		0		0		0	GEN	10		0		10	116
137	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES		0	35,466,000	10		0		0	CAP	5		0		10	115
143	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	36,000,000	10		0		0	CAP	5		0		10	115
121	GENERAL FUND	REVENUE	TELEPHONE LINE TAX		0	21,614,000	9		0		0	GEN	10		0	2008	8	115
16	CITY-WIDE	COMM & ECON DEVMT	CITY-WIDE EXPENSES (includes CBO funding)	28,802,117	9		0		0		0	GEN	10		0	2010	6	114
10	HOUSING	COMM & ECON DEVMT	NEIGHBORHOOD DEVMT AND STABILIZATION	3,617,064	6		0	22.85	4		0	SPEC	6	2012	10	2016	0	114
21	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	117,272,601	10		0	47.60	6		0	SPEC	6		0	2015	1	113
159	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	18,742,000	8		0		0		0	CAP	5		0		10	113
154	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	12,347,000	8		0		0		0	CAP	5		0		10	113
57	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT	10,864,752	8		0	48.00	6		0	SPEC	6		0	2013	3	111
39	CITY-WIDE	NEIGHBORHOOD SVCS	TRANSFERS TO OTHER FUNDS	2,725,000	5		0		0		0	GEN	10		0		10	110
28	CITY-WIDE	ENVIRON & UTILITY SVCS	CITY-WIDE EXPENSES	2,279,527	5		0		0		0	GEN	10		0		10	110
96	CITY CLERK	STRATEGIC SUPPORT	FACILITATE CITY'S LEGISLATIVE PROCESS	2,146,722	5		0	13.00	2		0	GEN	10	2015	10	2016	0	110
69	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	2,023,770	5		0	13.47	2		0	GEN	10	2015	10	2016	0	110
125	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY		0	3,863,935	6		0		0	GEN	10		0		10	110
102	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	4,129,206	6		0	24.27	4		0	SPEC	6		0	2009	7	109
53	AIRPORT	TRANSPORT & AVIATION	AIRPORT BUSINESS DEVELOPMENT	3,168,121	6		0	9.00	1		0	SPEC	6		0		10	109
93	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,355,764	4		0	7.10	1		0	GEN	10		0		10	109
77	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,295,134	4		0	7.00	1		0	GEN	10		0		10	109
43	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,124,241	4		0	5.50	1		0	GEN	10		0		10	109
176	CITY-WIDE	COMM & ECON DEVMT	COMMUNITY FACILITIES REVENUE FUND (422)	9,285,729	7	5,341,877	6		0	1,238,975	4	SPEC	6		0	2014	2	108
186	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	17,500,000	8		0	0	0	SPEC	6		0		10	108
37	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	7,820,830	7		0	68.17	7		0	GEN	10		0	2016	0	107
162	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	7,090,000	7		0		0		0	CAP	5		0	2006	10	107
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	4,995,746	6		0	25.35	4		0	GEN	10		0	2012	4	106
141	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX		0	13,000,000	8		0		0	CAP	5		0		10	105
142	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX		0	17,000,000	8		0		0	CAP	5		0		10	105
129	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT		0	2,754,566	5		0		0	GEN	10		0		10	105
11	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	5,311,442	6	1,934,488	4	30.90	5		0	SPEC	6		0	2015	1	104
17	CITY-WIDE	COMM & ECON DEVMT	GEN FUND CAPITAL, TRANSFERS & RESERVES	1,850,000	4		0		0		0	GEN	10		0		10	104
67	CITY-WIDE	TRANSPORT & AVIATION	GEN FUND CAPITAL, TRANSFERS & RESERVES	1,350,113	4		0		0		0	GEN	10		0		10	104
27	TRANSPORTATION	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	1,305,228	4		0		0		0	GEN	10		0		10	104
207	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	535,000	3	105,000	2		0	623,538	3	SPEC	6		0		10	102
41	FIRE	PUBLIC SAFETY	FIRE PREVENTION	4,739,354	6		0	17.10	3		0	GEN	10		0	2012	4	101
32	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	4,603,828	6	875,300	3	26.10	4		0	GEN	10		0	2016	0	101
76	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	3,554,783	6		0	15.20	3		0	GEN	10		0	2012	4	101
136	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT		0	6,375,000	7		0		0	CAP	5		0		10	100
139	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM VALLEY TRANS. AUTHORITY		0	6,680,000	7		0		0	CAP	5		0		10	100
103	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,422,778	5		0	15.48	3		0	SPEC	6		0	2009	7	98
7	FIRE	COMM & ECON DEVMT	STRATEGIC SUPPORT	915,688	3		0		0		0	GEN	10		0		10	98
9	HOUSING	COMM & ECON DEVMT	HOUSING DEVMT AND PRESERVATION	1,189,799	4		0	5.15	1		0	SPEC	6	2012	10	2014	2	97
95	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	135,786	2		0	1.00	1		0	GEN	10		0		10	97

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ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	S C O R E	PROPOSED REVENUES	S C O R E	NUMBER OF STAFF	S C O R E	BEG. FUND BALANCE	S C O R E	FUND TYPE	S C O R E	PENDING AUDIT REQUEST	S C O R E	DATE OF LAST AUDIT	S C O R E	TOTAL SCORE
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STRATE	3,832,737	6		0	18.32	3		0	GEN	10	0		2013	3	96
108	CITY-WIDE	STRATEGIC SUPPORT	CONTINGENCY RESERVE	35,500,000	10		0		0		0	GEN	10	0		2015	1	95
70	FINANCE	STRATEGIC SUPPORT	PURCHASING AND RISK MANAGEMENT	2,794,503	5		0	18.90	3	127,600,000	10	GEN	10	0		2016	0	95
201	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (459)	0	0	770,000	3		0	4,089,214	6	SPEC	6	0			10	95
124	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES		0	14,910,600	8		0		0	GEN	10	0		2011	5	95
132	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS		0	40,012,977	10		0		0	GEN	10	0		2013	3	95
109	CITYWIDE	STRATEGIC SUPPORT	General liability claims	9,000,000	7		0		0		0	GEN	10	0		2012	4	92
44	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	136,165	2		0	0.50	0		0	GEN	10	0			10	92
22	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	10,107,952	8		0	38.42	5		0	SPEC	6	0		2016	0	91
205	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (539)	291,600	2	2,134,000	5		0	12,876,072	8	SPEC	6	0		2012	4	91
161	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGRAM	112,921,000	10		0		0		0	CAP	5	0		2013	3	90
26	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MANAGEMENT	8,224,548	7		0	48.19	6		0	SPEC	6	0		2016	0	90
140	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES		0	2,054,000	5		0		0	CAP	5	0			10	90
107	CITY-WIDE	STRATEGIC SUPPORT	EARMARKED RESERVES	22,346,179	9		0		0		0	GEN	10	0		2015	1	89
150	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	1,851,000	4		0		0		0	CAP	5	0			10	89
182	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	220,000	2		0	2,189,279	5	SPEC	6	0			10	88
60	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	5,995,186	6		0	45.47	6		0	CAP	5	0		2015	1	86
79	INFO TECHNOLOGY	STRATEGIC SUPPORT	ENTERPRISE TECH SYSTEMS & SOLUTIONS	5,727,769	6		0	21.03	4		0	GEN	10	0		2016	0	86
110	CITYWIDE	STRATEGIC SUPPORT	Sick leave payments upon retirement	5,000,000	6		0		0		0	GEN	10	0		2012	4	86
90	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	65,000	1		0		0		0	GEN	10	0			10	86
151	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PROGR	2,959,000	5		0		0		0	CAP	5	0		2008	8	85
31	LIBRARY	NEIGHBORHOOD SVCS	FORMAL AND LIFELONG SELF-DIRECTED EDUCATIO	2,194,038	5		0	19.48	3		0	GEN	10	0		2014	2	85
8	HOUSING	COMM & ECON DEVMT	COMMUNITY DEVMT AND INVESTMENT	157,305	2		0	3.10	1		0	SPEC	6	0		2002	10	85
135	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT		0	29,148,000	9		0		0	CAP	5	0		2011	5	85
115	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE		0	104,558,075	10		0		0	GEN	10	0		2015	1	85
120	GENERAL FUND	REVENUE	UTILITY TAX		0	96,749,500	10		0		0	GEN	10	0		2015	1	85
152	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	10,418,000	8		0		0	1,304,538	4	CAP	5	0		2014	2	81
203	CITY-WIDE	CITY-WIDE	SAN JOSE MUNI STADIUM CAPITAL FUND (476)	35,190	1	32,000	1		0	3,190	1	SPEC	6	0			10	81
75	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	2,821,237	5		0	19.00	3		0	GEN	10	0		2015	1	80
29	CITY-WIDE	ENVIRON & UTILITY SVCS	GEN FUND CAPITAL, TRANSFERS & RESERVES	0	0		0		0		0	GEN	10	0			10	80
148	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS		0	950,000	3		0		0	CAP	5	0			10	80
145	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES		0	650,000	3		0		0	CAP	5	0			10	80
4	ECON DEVMT	COMM & ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	2,773,134	5		0	16.00	3		0	SPEC	6	0		2013	3	78
94	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,337,550	5		0	14.00	2		0	GEN	10	0		2015	1	75
180	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ADMINISTRATION LOAN FUND (444)	0	0	1,550	1		0	7,292	1	SPEC	6	0			10	75
144	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX		0	175,000	2		0		0	CAP	5	0			10	75
146	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES		0	175,000	2		0		0	CAP	5	0			10	75
147	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES		0	100,000	2		0		0	CAP	5	0			10	75
78	INFO TECHNOLOGY	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	1,965,110	4		0	14.18	2		0	GEN	10	0		2014	2	74
209	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (414)	0	0	0	0		0	943,490	3	SPEC	6	0			10	74
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	2,464,121	5		0	12.15	2		0	SPEC	6	0		2013	3	73
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	699,720	3	21,200	1	3.05	1		0	GEN	10	0		2013	3	73
156	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	12,188,000	8		0		0	1,165,505	4	CAP	5	0		2016	0	71
138	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM COUNTY OF SANTA CLARA		0	46,000	1		0		0	CAP	5	0			10	70
111	CITYWIDE	STRATEGIC SUPPORT	Successor Agency subsidy	975,000	3		0		0		0	GEN	10	0		2012	4	68
20	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLED WATER MANAGEMENT	4,590,890	6		0	13.95	2		0	SPEC	6	0		2016	0	64
197	PARKS, RECREATION	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	2,953,000	5	475,000	2		0	587,474	3	SPEC	6	0		2016	0	64
18	ENVIRON SVCS	ENVIRON & UTILITY SVCS	NATURAL AND ENERGY RESOURCES PROTECTION	719,559	3		0	5.94	1		0	SPEC	6	0		2012	4	61
81	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,765,759	4		0	8.80	1		0	GEN	10	0		2016	0	59
202	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (301)	0	0	0	0		0	0	0	SPEC	6	0		2008	8	58
128	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL - RECOVERY ACT		0	0	0		0		0	GEN	10	0		2011	5	55
216	ECON DEVMT	COMM & ECON DEVMT	Public Art Projects	968,000	3		0		0		0	CAP	5	0		2012	4	53
97	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	263,565	2	55,593	1	2.00	1		0	GEN	10	0		2016	0	52
181	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	0	0	17,500	1		0	3,381,532	6	SPEC	6	0		2015	1	40



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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
	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					<2006	10	
				0	1	0	1	1	1	0	1	CAP	5	NO	0	2007	9	
				100,000	2	100,000	2	5	1	100,000	2			YES	10	2008	8	
				500,000	3	500,000	3	10	2	500,000	3	SPEC	6			2009	7	
				1,000,000	4	1,000,000	4	15	3	1,000,000	4					2010	6	
				2,000,000	5	2,000,000	5	20	4	2,000,000	5					2011	5	
				3,000,000	6	3,000,000	6	30	5	3,000,000	6					2012	4	
				6,000,000	7	6,000,000	7	40	6	6,000,000	7					2013	3	
				10,000,000	8	10,000,000	8	55	7	10,000,000	8	GEN	10			2014	2	
				20,000,000	9	20,000,000	9	75	8	20,000,000	9					2015	1	
				30,000,000	10	30,000,000	10	100	9	30,000,000	10					2016	0	
				MORE	10	MORE	10	500	10	MORE	10							
								MORE	10									