



Memorandum

TO: Rules & Open Government Committee

FROM: Joe Rois,
City Auditor

SUBJECT: CITY AUDITOR'S FISCAL YEAR
2020-21 WORK PLAN

DATE: July 31, 2020

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve the City Auditor's Fiscal Year 2020-21 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 (FY) 2020-21.

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 eight factors: proposed FY 2020-21 expenditures, estimated FY 2020-21 revenue, fund type, proposed number of staff (budgeted full time equivalents, or FTE), whether the service is represented by a CSA dashboard performance measure, estimated fund balance, audit requests, and date of last audit. The results of the model are attached (see Attachment A).

Because of the COVID-19 pandemic and resulting emergency operations, multiple projects on our FY 2019-20 Work Plan were put on hold, and others were not begun as intended. For this reason, we are carrying over a number of projects from the prior year and are adding a limited number of new projects.

PROPOSED AUDIT ASSIGNMENTS

The list of proposed audit assignments for FY 2020-21 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. Each audit listed includes a tentative objective that may be refined during the scoping phase of the project.

Audits in process:

1. **Fleet maintenance** – Efficiency of operations and timeliness of repairs for the City's vehicles and equipment. *(request by Councilmember)*
2. **Park maintenance** – Efficiency and effectiveness of park maintenance operations. *(request by Councilmember)*

3. **Fire safety code compliance** – Timeliness, efficiency, and consistency of on-site fire code inspections during the construction phase of development projects.
4. **Development fee work in progress reserves** – Tracking of development fee work in progress reserves.
5. **Police staffing** – Review and compare Police Department staffing over time, including allocation of staff by bureau or division, vacancies, and use of overtime. (*request by Councilmember and high on Citywide risk assessment*) – per further Councilmember requests, recommend expanding to include reviews of spending within the department and calls for service over time
6. **COVID-19 expenditure documentation reviews** – Reviews of costs, documentation, or other COVID-19 risk areas to be determined.

Annual/recurring projects:

7. **Semi-annual audit recommendation status reports** (on-going) – The City Auditor's Office will maintain an online dashboard of audit recommendations, and issue a report on the implementation status of all open audit recommendations as of December 31st. Target date: Mar-2021. (Note: Because of the COVID-19 pandemic and the City's emergency operations beginning in March 2020, we recommend issuing only one recommendation status report for FY 2020-21)
8. **Annual performance review of Team San José and the Convention and Visitors Bureau** (as required in the City's agreements with Team San José) – Annual review to determine whether Team San José met their performance metrics as of June 30, 2020. Target date: Nov-2020.
9. **Santa Clara County Cities Association Expenditure Review Fiscal Years Ending June 30, 2019 and 2020** – Routine audit of expenditures provided gratis to the Association (last audit was 2018). Target date: Sep-2020.
10. **Annual services report** (on-going) – 13th 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. It also incorporates information about the financial condition of the City through graphics, standardized measures, and benchmarking to other jurisdictions. Target date: Dec-2020.
11. **Annual external financial audit and single audit** (contracted audit service) – The City Charter requires an annual audit of the City's financial transactions. The independent certified public accounting firm Macias Gini & O'Connell LLP (MGO) will conduct the annual audits of the Comprehensive Annual Financial Reports (CAFRs) of the City and the airport. MGO will also conduct audits of the financial statements of the Successor Agency to the Redevelopment Agency, Convention Center, the Clean Water Financing Authority, Deferred Compensation, Tier 3 Defined Contribution Plan, Voluntary Employee Beneficiary Association (VEBA), MTC compliance, San José Clean Energy (SJCE), and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Dec-2020.
12. **Annual audits of voter-approved bond and parcel tax measures** (contracted audit service) – MGO will conduct audits of the Branch Library Bond Projects Fund, the Parks and Recreation Bond Projects Fund, the Public Safety Bond Projects Fund, the Library Parcel Tax Fund, and the Public Safety and Infrastructure ("Measure T") Bond Fund satisfying the City's obligation for guaranteed annual audits. Target date: Dec-2020.
13. **Semi-annual compliance reviews of the City's investment program** (contracted audit service) – The City's investment policy requires semi-annual compliance audits of the City's

investment portfolio. MGO will conduct the agreed-upon procedures as of June 30th and December 31st. Target dates: Sep-2020 and Mar-2021.

14. **<NEW> Compliance review of San Jose Clean Energy's risk management practices** (contracted audit service) – MGO will conduct tests of SJCE investment and risk management practices to ensure compliance with the City's Energy Risk Management Policy and Energy Risk Management Regulations. Target date: Nov-2020.

Carryover projects and new projects:

15. **Housing Department grant programs** – Assess the allocation and monitoring of COVID-19 related grants.
16. **Real estate services** – Process for tracking City properties and revenues.
17. **Fleet (take-home vehicles)** – Assessment of current practices for take-home vehicles.
18. **<NEW> Citywide information security audit** (contracted audit service) – Conduct assessments of the City's priority information systems, controls, and susceptibilities, detailing risks, required recommendations, and recommendations for policy and organizational improvements.
19. **<NEW> Beautify SJ programming** – Assessment of the coordination and delivery of Beautify SJ services across the City.
20. **Municipal Water billing and customer service** – Accuracy of billings and customer service responses for Municipal Water services. *(Request by resident and high on Citywide risk assessment)*
21. **<NEW> Citywide grant monitoring** – Assess the tracking and monitoring of expenditures for federal awards across departments. *(Errors in reporting expenditures from federal awards has been a recurring finding in the City's Single Audit reports conducted by the City's outside financial auditors)*
22. **Timeliness of code enforcement responses** – Timeliness for community code enforcement responses to complaints and violations for select programs. *(request by Councilmembers and high on Citywide risk assessment)*
23. **<NEW> Integrated Waste Management** – Review costs of Integrated Waste Management programs. *(high on the Citywide risk assessment)*
24. **Sidewalk repair program** – Operations of the sidewalk inspection and repair program. *(request by Councilmember and high on Citywide risk assessment)*
25. **Animal services** – Follow up to 2009 audit regarding licensing and general operations. *(request by residents)*

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. *Call center operations – after hour services*
2. *CEQA review process*
3. *Citywide procurement policies (request by Councilmember)*
4. *Citywide service response times (request by Councilmember)*
5. *Cultural affairs grants (resident and Councilmember request)*
6. *Downtown off-street parking (request by Councilmember)*
7. *Emergency Bridge Housing (request by Councilmember)*
8. *Emergency medical response times – compliance with agreed-upon response time standards (ranked high on Citywide risk assessment)*

9. *Employee hiring – update analyses of hiring, vacancies, and turnover rates (personal services ranked high on Citywide risk assessment)*
10. *Employee performance evaluations Citywide*
11. *Fire Department responses to homeless-related calls (request by a Councilmember)*
12. *Housing loan portfolio management (request by resident)*
13. *Inclusionary housing fees*
14. *Marketing efforts – coordination of City marketing efforts and strategy (request by Councilmember)*
15. *Office of Economic Development (request by Councilmember)*
16. *Park in lieu fees*
17. *Park reservation system*
18. *Part-time employees – Cost, turnover, training, hiring (request by Councilmember)*
19. *Pedestrian and bicycle safety (Vision Zero) (Transportation Safety and Operations ranked high on Citywide risk assessment)*
20. *Planning and permitting processes (request by Councilmember)*
21. *Police investigative services (ranked high on the Citywide risk assessment)*
22. *Professional development/training (request by a Councilmember)*
23. *Project Hope (request by a Councilmember)*
24. *PRNS scholarship program*
25. *Public records request procedures (request by a resident)*
26. *Public Works capital projects – procurement (request by a Councilmember)*
27. *Remote work policies and resources*
28. *San Jose Family Camp (request by a resident)*
29. *Senior programs (request by Councilmember)*
30. *Wage theft enforcement (request by Councilmember)*

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 and then cross-referenced to the full City Council for acceptance.



Joe Rois
City Auditor

cc: Council Appointees and Senior Staff

Attachment A: Citywide risk assessment model

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/05/20

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF (PROPOSED BUDGET)	SCORE	DASHBOARD ITEM (1 = YES)	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		2		3		5		5	320
214	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	47,923,983	10	52,781,318	10	0	0	0	0	16,148,865	8	SPEC	5	2018	10	2007	10	231
46	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	87,880,656	10	0	0	313.50	9	0	0	0	0	GEN	10	2019	10	2010	10	225
60	TRANSPORTATION	TRANSPORT & AVIATIO	TRANSPORTATION SAFETY AND OPERATIONS	12,550,185	8	0	0	63.05	7	1	10	0	0	GEN	10	2015	10	2007	10	225
50	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT AND OTHER	59,843,332	10	6,172,569	7	214.50	9	0	0	0	0	GEN	10	2018	10	2019	1	215
94	CITY-WIDE	CITY-WIDE	PERSONAL SERVICES	1,241,995,114	10	0	0	6,544.00	10	0	0	0	0	ALL	8	2011	10	2012	8	213
37	PLANNING, BUILDING, & CODE ENFORCEMENT	NEIGHBORHOOD SVCS	CODE ENFORCEMENT	12,238,621	8	0	0	69.00	7	1	10	0	0	GEN	10	2017	10	2013	7	210
187	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	167,229,973	10	164,532,811	10	0	0	0	0	20,539,699	9	SPEC	5	2020	10	2015	5	208
80	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	30,602,107	10	13,562,943	8	57.01	7	0	0	0	0	ALL	8	2019	10	2018	2	208
40	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	228,972,638	10	0	0	740.48	10	1	10	0	0	GEN	10	2019	10	2019	1	205
48	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE AND PATRO	289,711,694	10	0	0	1,082.50	10	1	10	0	0	GEN	10	2018	10	2019	1	205
181	TRANSPORTATION	TRANSPORT & AVIATIO	GENERAL PURPOSE PARKING FUND (533)	13,626,113	8	14,273,000	8	0	0	0	0	2,671,215	5	SPEC	5	2019	10	2019	10	205
189	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING ASSET FUND	60,916,426	10	17,000,000	8	0	0	0	0	120,040,359	10	SPEC	5	2020	10	2014	6	205
35	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	37,516,848	10	0	0	318.37	9	1	10	0	0	GEN	10	2012	10	2019	1	200
57	TRANSPORTATION	TRANSPORT & AVIATIO	STREET LANDSCAPE MAINTENANCE	18,336,843	8	0	0	43.30	6	0	0	0	0	GEN	10	2017	10	2010	10	200
176	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (12	31,059,806	10	26,121,723	9	0	0	0	0	310,984,393	10	SPEC	5	2011	10	2017	3	195
42	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	20,323,210	9	11,873,920	8	34.34	5	0	0	0	0	GEN	10	2018	10	2019	1	195
33	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	56,891,876	10	0	0	339.24	9	1	10	0	0	GEN	10	2018	10	2020	0	195
38	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	8,668,310	7	0	0	75.57	8	1	10	0	0	GEN	10	2017	10	2016	4	195
90	CITY MANAGER	STRATEGIC SUPPORT	LEAD AND MANAGE THE ORGANIZATION	18,349,639	8	0	0	66.45	7	1	10	0	0	GEN	10	2016	10	2016	4	195
17	COMM ENERGY	ENVIRON & UTILITY SVCS	PROVIDING CLEAN ENERGY	276,071,821	10	0	0	11.51	2	1	10	0	0	SPEC	5	2020	10	2010	10	195
21	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	162,620,352	10	0	0	46.00	6	1	10	0	0	SPEC	5	2017	10	2015	5	190
13	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION IN:	37,479,429	10	0	0	192.29	9	1	10	0	0	SPEC	5	2018	10	2019	1	185
21	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	29,445,879	9	16,116,982	8	0	0	0	0	48,676,190	10	SPEC	5	2012	10	2018	2	180
22	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	43,767,539	10	0	0	39.65	5	0	0	0	0	SPEC	5	2017	10	2012	8	180
47	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	4,688,504	6	0	0	23.00	4	0	0	0	0	GEN	10	2015	10	2010	10	180
75	INFO TECHNOLOGY	STRATEGIC SUPPORT	TECHNOLOGY INFRASTRUCTURE AND OPERAT	10,319,794	8	0	0	29.00	4	1	10	0	0	GEN	10	2016	10	2016	4	180
101	GENERAL FUND	CITY-WIDE	ENCUMBRANCE RESERVE	46,555,359	10	0	0	0	0	0	0	0	0	GEN	10	2011	10	2010	10	180
162	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	BUILDING DEVELOPEMENT FEE PROGRAM FUN	37,349,824	10	25,106,400	9	0	0	0	0	21,000,000	9	SPEC	5	2019	10	2020	0	178
66	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	20,068,370	9	46,779,171	10	25.02	4	1	10	6,600,000,000	10	ALL	8	0	2020	0	178	
15	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	STRATEGIC SUPPORT	10,243,464	8	43,061,468	10	18.41	3	0	0	0	0	ALL	8	0	2001	10	178	
163	ECON DEVMT	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	3,680,425	6	3,663,962	6	0	0	0	0	25,188	1	SPEC	5	2017	10	2010	10	177
164	FINANCE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	27,195,000	9	200,000	2	0	0	0	0	784,252	3	SPEC	5	2012	10	2010	10	176
28	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	20,193,910	9	0	0	106.70	9	1	10	0	0	SPEC	5	0	2010	10	175	
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STR	7,013,059	7	0	0	9.83	1	1	10	0	0	GEN	10	2019	10	2013	7	175
30	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO, MATERIALS, & DIGITAL RESO	35,237,333	10	0	0	283.54	9	1	10	0	0	GEN	10	0	2014	6	175	
52	AIRPORT	TRANSPORT & AVIATIO	AIRPORT FACILITIES	34,383,620	10	0	0	88.00	8	1	10	0	0	SPEC	5	0	2010	10	175	
204	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (5	144,677,447	10	45,570,000	10	0	0	0	0	36,872,070	10	SPEC	5	0	2012	8	175	
79	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIE	43,069,831	10	0	0	240.85	9	0	0	0	0	CAP	5	2019	10	2018	2	170
16	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPEMEN	16,242,916	8	0	0	95.64	8	1	10	0	0	SPEC	5	0	2010	10	165	
26	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WASTEWATER MANAGEMENT	130,257,067	10	0	0	321.99	9	1	10	0	0	SPEC	5	0	2013	7	165	
59	TRANSPORTATION	TRANSPORT & AVIATIO	TRANSPORTATION PLANNING AND PROJECT DE	7,941,977	7	0	0	41.90	6	1	10	0	0	GEN	10	0	2004	10	165	
61	TRANSPORTATION	TRANSPORT & AVIATIO	STRATEGIC SUPPORT	17,429,428	8	2,225,356	5	23.85	4	0	0	0	0	GEN	10	0	2010	10	165	
69	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	2,773,622	5	0	0	16.50	3	1	10	0	0	GEN	10	2017	10	2015	5	165
74	INFO TECHNOLOGY	STRATEGIC SUPPORT	BUSINESS SOLUTIONS	10,513,114	8	0	0	26.00	4	1	10	0	0	GEN	10	2019	10	2019	1	165
77	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	29,499,434	9	0	0	84.65	8	1	10	0	0	GEN	10	0	2014	6	165	
78	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	25,540,202	9	0	0	70.55	7	1	10	0	0	SPEC	5	2018	10	2020	0	165
84	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL SERVICES	20,062,206	9	0	0	77.70	8	0	0	0	0	GEN	10	0	2010	10	165	
149	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	197,687,216	10	0	0	0	0	0	0	0	0	CAP	5	2016	10	2007	10	165
216	PARKS, RECREATION, & NEIGHBORHOOD SVCS	CAPITAL PROGRAM	PARK TRUST FUND (375)	55,573,187	10	0	0	0	0	0	0	0	0	CAP	5	2018	10	2009	10	165
170	ECON DEVMT	COMM & ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND	13,959,000	8	13,600,000	8	0	0	0	0	24,953,130	9	SPEC	5	0	2010	10	163	
213	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	24,829,622	9	25,290,570	9	0	0	0	0	1,334,597	4	SPEC	5	0	2003	10	163	
183	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (4	2,300,296	5	5,382,393	6	0	0	0	0	4,419,683	6	SPEC	5	2020	10	2014	6	162
3	ECON DEVMT	COMM & ECON DEVMT	REAL ESTATE SERVICES	2,651,958	5	0	0	4.00	1	0	0	0	0	GEN	10	2012	10	2004	10	160
70	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	6,443,037	7	0	0	7.00	1	0	0	0	0	GEN	10	2017	10	2012	8	160
95	CITY-WIDE	CITY-WIDE	NON-PERSONAL/EQUIPMENT	448,429,328	10	0	0	0	0	0	0	0	0	ALL	8	2020	10	2013	7	158
196	PUBLIC WORKS	COMM & ECON DEVMT	PUBLIC WORKS DEVELOPMENT FEE PROGRAM	13,548,241	8	10,925,200	8	0	0	0	0	3,500,000	6	SPEC	5	2019	10	2020	0	157
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	29,220,772	9	0	0	12.00	2	0	0	0	0	SPEC	5	2018	10	2013	7	155
36	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	9,537,165	7	26,575,004	9	38.57	5	0	0	0	0	GEN	10	0	2016	4	155	
39	CITY MANAGER	PUBLIC SAFETY	CITY-WIDE EMERGENCY MANAGEMENT	2,713,205	5	0	0	11.00	2	1	10	0	0	GEN	10	2018	10	2016	4	155
153	AIRPORT	TRANSPORT & AVIATIO	AIRPORT FISCAL AGENT FUND (525)	93,606,680	10	1,252,000	4	0	0	0	0	83,825,582	10	SPEC	5	0	2010	10	155	
206	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	35,698,546	10	172,372,000	10	0	0	0	0									

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/05/20

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 (PROPOSED BUDGET)	S C O R E	DASHBOARD ITEM (1 = YES)	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
8	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PRODUCTION AND PRE	53,155,514	10			17.00	3	1	10	0	0	SPEC	5			2002	10	150
45	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	7,053,256	7			69.67	7		0	0	0	GEN	10				10	150
58	TRANSPORTATION	TRANSPORT & AVIATIO	TRAFFIC MAINTENANCE	14,982,266	8			44.65	6		0	0	0	GEN	10			2007	10	150
201	COMM ENERGY	ENVIRON & UTILITY SV	SAN JOSE CLEAN ENERGY OPERATING FUND (4	305,280,709	10	302,750,000	10		0		0	42,890,396	10	SPEC	5			2017	3	150
207	ENVIRON SVCS	ENVIRON & UTILITY SV	SOUTH BAY WATER RECYCLING OPERATING (5	9,756,283	7	14,235,691	8		0		0	1,965,073	4	SPEC	5				10	148
178	FIRE	COMM & ECON DEVMT	FIRE DEVELOPMENT FEE PROGRAM FUND (240	9,241,711	7	6,339,280	7				0	5,000,000	6	SPEC	5	2019	10	2020	0	147
210	ENVIRON SVCS	ENVIRON & UTILITY SV	STORM SEWER OPERATING FUND (446)	25,430,029	9	34,161,042	10		0		0	17,962,076	8	SPEC	5			2016	4	146
212	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	11,505,136	8	22,605,000	9		0		0	868,030	3	SPEC	5			2012	8	146
27	ENVIRON SVCS	ENVIRON & UTILITY SV	STRATEGIC SUPPORT	34,904,517	10	3,963,300	6	72.90	7		0	0	0	SPEC	5			2017	3	145
166	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	8,987,757	7	9,347,319	7		0		0	2,090,877	5	SPEC	5			2007	10	145
177	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	225,466,194	10	135,325,295	10		0		0	2,223,182,508	10	SPEC	5			2018	2	145
194	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	267,701,703	10	254,743,011	10		0		0	3,795,714,592	10	SPEC	5			2018	2	145
152	AIRPORT	TRANSPORT & AVIATIO	AIRPORT CUST FACILITY & TRANS FEE FUND (5	2,359,996	5	19,919,714	8		0		0	9,802,248	7	SPEC	5				10	144
215	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE DEVELOPMENT FUND (290)	9,552,723	7	9,542,460	7		0		0	1,033,054	4	SPEC	5				10	143
67	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	62,665,245	10	541,152	3	8.67	1		0	0	0	ALL	8				10	143
64	FINANCE	STRATEGIC SUPPORT	PURCHASING AND RISK MANAGEMENT	4,858,010	6		0	19.00	3		0	164,200,000	10	ALL	8	2017	10	2019	1	143
195	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREE HEALTH CARE TRUST (38,398	1	7,860,433	7		0		0	113,288,917	10	SPEC	5	2011	10	2017	3	140
14	PLANNING, BUILDING, & CODE ENFORCEMEN	COMM & ECON DEVMT	CITYWIDE LAND USE PLANNING	6,290,986	7		0	36.00	5		0	0	0	GEN	10				10	140
71	HUMAN RESOURCES	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	350,000	2		0	0.00	0		0	0	0	GEN	10	2019	10		10	140
73	INFO TECHNOLOGY	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	2,292,139	5		0	15.00	3		0	0	0	GEN	10	2020	10	2016	4	140
167	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	5,748,043	6	3,952,100	6		0		0	6,349,641	7	SPEC	5				10	139
193	PLANNING, BUILDING, & CODE ENFORCEMEN	COMM & ECON DEVMT	PLANNING DEVELOPMENT FEE PROGRAM FUNI	6,674,130	7	5,922,328	6		0		0	1,500,000	4	SPEC	5	2019	10	2020	0	138
76	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,360,497	6		0	18.00	3		0	0	0	ALL	8	2020	10	2016	4	138
179	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126	24,899	1	4,891,470	6		0		0	70,234,841	10	SPEC	5	2011	10	2017	3	135
9	HOUSING	COMM & ECON DEVMT	HOMELESS INTERVENTIONS AND SOLUTIONS	32,213,326	10		0	10.00	2		0	0	0	SPEC	5	2019	10	2018	2	135
10	HOUSING	COMM & ECON DEVMT	NEIGH CAPITAL INVEST AND HOUSING SERVICE	9,700,764	7		0	7.60	1		0	0	0	SPEC	5	2012	10	2014	6	135
53	AIRPORT	TRANSPORT & AVIATIO	AIRPORT OPERATIONS	33,243,758	10		0	66.00	7	1	10	0	0	SPEC	5			2017	3	135
154	AIRPORT	TRANSPORT & AVIATIO	AIRPORT MAINT & OPERATION FUND (523)	92,084,014	10	0	0		0		0	35,135,879	10	SPEC	5				10	135
155	AIRPORT	TRANSPORT & AVIATIO	AIRPORT REVENUE FUND (521)	0	0	193,537,246	10		0		0	67,772,113	10	SPEC	5				10	135
199	HOUSING	COMM & ECON DEVMT	RENT STABILIZATION PROGRAM FEE FUND (45C	4,073,286	6	4,005,000	6		0		0	1,692,375	4	SPEC	5				10	133
65	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	6,769,204	7		0	38.37	5		0	50,900,000	10	ALL	8			2014	6	133
188	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	9,518,205	7	9,842,670	7		0		0	5,264,939	6	SPEC	5			2013	7	132
190	TRANSPORTATION	TRANSPORT & AVIATIO	MAINTENANCE DISTRICT FUNDS	3,226,738	6	2,733,100	5		0		0	4,552,851	6	SPEC	5				10	132
198	PUBLIC WORKS	COMM & ECON DEVMT	PUBLIC WORKS SMALL CELL PERMITTING FEE F	3,668,512	6	3,709,000	6		0		0	500,000	3	SPEC	5				10	131
96	GENERAL FUND	CITY-WIDE	CITY-WIDE EXPENSES	87,709,898	10		0		0		0	0	0	GEN	10				10	130
98	GENERAL FUND	CITY-WIDE	TRANSFERS TO OTHER FUNDS	68,080,886	10		0		0		0	0	0	GEN	10				10	130
105	GENERAL FUND	REVENUE	PROPERTY TAX	0	0	370,500,000	10		0		0	0	0	GEN	10				10	130
108	GENERAL FUND	REVENUE	FRANCHISE FEES	0	0	45,921,096	10		0		0	0	0	GEN	10			2008	10	130
111	GENERAL FUND	REVENUE	BUSINESS TAXES	0	0	70,900,000	10		0		0	0	0	GEN	10				10	130
112	GENERAL FUND	REVENUE	REAL PROPERTY TRANSFER TAX	0	0	30,000,000	10		0		0	0	0	GEN	10				10	130
120	GENERAL FUND	REVENUE	OTHER REVENUE	0	0	48,198,439	10		0		0	0	0	GEN	10				10	130
165	PLANNING, BUILDING, & CODE ENFORCEMEN	COMM & ECON DEVMT	CITYWIDE PLANNING FEE PROGRAM FUND (239	3,784,913	6	2,452,830	5		0		0	2,000,000	5	SPEC	5				10	130
11	HOUSING	COMM & ECON DEVMT	RENT STABILIZATION AND TENANT PROTECTIOI	3,056,670	6		0	17.07	3		0	0	0	SPEC	5	2017	10	2016	4	130
138	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	36,459,000	10		0		0		0	6,992,421	7	CAP	5				10	129
171	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (302	3,422,289	6	2,553,721	5		0		0	1,597,970	4	SPEC	5				10	128
185	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	3,421,319	6	3,530,097	6		0		0	52,831	1	SPEC	5				10	127
200	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (45C	4,000,000	6	1,785,000	4		0		0	4,121,631	6	SPEC	5				10	127
146	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	27,945,000	9		0		0		0	11,901,270	8	CAP	5				10	126
4	ECON DEVMT	COMM & ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	10,896,808	8		0	17.45	3	1	10	0	0	SPEC	5			2013	7	125
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	6,902,089	7		0	33.26	5		0	0	0	SPEC	5	2019	10	2020	0	125
12	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	7,772,695	7	3,592,611	6		23.33	4		0	0	SPEC	5			2015	5	125
31	LIBRARY	NEIGHBORHOOD SVCS	LITERACY AND LEARNING	4,055,360	6		0	19.86	3	1	10	0	0	GEN	10			2014	6	125
32	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	8,776,818	7	263,000	2		44.26	6		0	0	GEN	10			2016	4	125
41	FIRE	PUBLIC SAFETY	FIRE PREVENTION	7,236,477	7		0		25.40	4		0	0	GEN	10			2012	8	125
56	TRANSPORTATION	TRANSPORT & AVIATIO	PAVEMENT MAINTENANCE	9,356,313	7		0	64.00	7	1	10	0	0	CAP	5			2016	4	125
62	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	2,829,974	5		0	16.50	3		0	0	0	GEN	10	2011	10	2019	1	125
63	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	2,823,785	5		0	15.43	3		0	0	0	GEN	10	2015	10	2019	1	125
110	GENERAL FUND	REVENUE	TELEPHONE LINE TAX	0	0	20,000,000	9		0		0	0	0	GEN	10			2008	10	125
113	GENERAL FUND	REVENUE	LICENSES AND PERMITS	0	0	20,023,167	9		0		0	0	0	GEN	10				10	125
119	GENERAL FUND	REVENUE	FEES, RATES, AND CHARGES	0	0	25,575,702	9		0		0	0	0	GEN	10				10	125
122	GENERAL FUND	REVENUE	TRANSFERS	0	0	27,408,535	9		0		0	0	0	GEN	10				10	125
186	HOUSING	COMM & ECON DEVMT	INCLUSIONARY FEE FUND (451)	251,077	2	5,699,760	6		0		0	25,383,763	9	SPEC	5				10	123
49	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES		0		0		0		0	0	0	GEN	10	2010	10	2012	8	120

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/05/20

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF (PROPOSED BUDGET)	SCORE	DASHBOARD ITEM (1 = YES)	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
88	CITY CLERK	STRATEGIC SUPPORT	CITY CLERK SERVICES	2,145,350	5	0	0	12.00	2	0	0	0	0	GEN	10	2018	10	2019	1	120
107	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX	0	0	15,000,000	8	0	0	0	0	0	0	GEN	10	0	0	10	10	120
115	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY	0	0	11,754,800	8	0	0	0	0	0	0	GEN	10	0	0	10	10	120
116	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES	0	0	13,095,000	8	0	0	0	0	0	0	GEN	10	0	0	10	10	120
117	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT	0	0	12,030,000	8	0	0	0	0	0	0	GEN	10	0	0	10	10	120
123	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES	0	0	15,745,997	8	0	0	0	0	0	0	GEN	10	0	0	10	10	120
143	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	9,950,000	7	0	0	0	0	0	0	34,975,140	10	CAP	5	0	0	10	10	120
218	ECON DEVMT	COMM & ECON DEVMT	PUBLIC ART PROJECTS	968,000	3	0	0	0	0	0	0	0	0	CAP	5	2020	10	2012	8	120
184	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	2,146,829	5	1,063,000	4	0	0	0	0	1,354,784	4	SPEC	5	0	0	10	118	
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	9,299,560	7	0	0	39.35	5	1	10	0	0	SPEC	5	0	0	2016	4	115
34	PARKS, RECREATION, & NEIGHBORHOOD SVC	NEIGHBORHOOD SVCS	COMMUNITY FACILITIES DEVMT	5,659,525	6	0	0	41.30	6	0	0	0	0	GEN	10	0	0	2015	5	115
55	TRANSPORTATION	TRANSPORT & AVIATIO	PARKING SERVICES	20,647,426	9	0	0	70.84	7	0	0	0	0	GEN	10	0	0	2019	1	115
82	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	8,672,385	7	0	0	0	0	0	0	0	0	GEN	10	0	0	10	115	115
97	GENERAL FUND	CITY-WIDE	CAPITAL CONTRIBUTIONS	9,530,000	7	0	0	0	0	0	0	0	0	GEN	10	0	0	10	115	115
114	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES	0	0	15,722,000	8	0	0	0	0	0	0	GEN	10	0	0	2011	9	115
121	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS	0	0	69,197,893	10	0	0	0	0	0	0	GEN	10	0	0	2013	7	115
125	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT	0	0	36,550,116	10	0	0	0	0	0	0	CAP	5	0	0	10	115	115
126	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES	0	0	57,309,000	10	0	0	0	0	0	0	CAP	5	0	0	10	115	115
127	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES	0	0	32,910,000	10	0	0	0	0	0	0	CAP	5	0	0	10	115	115
130	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX	0	0	30,000,000	10	0	0	0	0	0	0	CAP	5	0	0	10	115	115
182	CITY-WIDE	CITY-WIDE	GIFT TRUST FUND (139)	2,183,251	5	537,251	3	0	0	0	0	2,055,610	5	SPEC	5	0	0	10	115	115
85	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	8,745,916	7	0	0	7.80	1	0	0	0	0	ALL	8	0	0	10	113	113
148	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	8,432,000	7	0	0	0	0	0	0	4,484,867	6	CAP	5	0	0	10	112	112
150	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGR	161,403,000	10	0	0	0	0	0	0	5,122,292	6	CAP	5	0	0	2013	7	112
151	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	6,670,000	7	0	0	0	0	0	0	3,715,483	6	CAP	5	0	0	2006	10	112
144	PARKS, RECREATION, & NEIGHBORHOOD SVC	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGR	43,921,000	10	0	0	0	0	0	0	19,163,454	8	CAP	5	0	0	2014	6	111
205	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (53	623,676	3	2,811,819	5	0	0	0	0	18,330,536	8	SPEC	5	0	0	2012	8	111
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	5,226,324	6	32,740	1	13.72	2	0	0	0	0	GEN	10	0	0	2013	7	110
23	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLED WATER MANAGEMENT	8,782,922	7	0	0	27.01	4	1	10	0	0	SPEC	5	0	0	2016	4	110
25	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SUSTAINABILITY AND ENVIRONMENTAL HEALTH	6,046,383	7	0	0	27.10	4	0	0	0	0	SPEC	5	0	0	2012	8	110
54	AIRPORT	TRANSPORT & AVIATIO	STRATEGIC SUPPORT AND OTHER	119,433,134	10	0	0	52.00	6	0	0	0	0	SPEC	5	0	0	2017	3	110
81	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	4,320,042	6	0	0	0	0	0	0	0	0	GEN	10	0	0	10	110	110
124	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT	0	0	60,525,188	10	0	0	0	0	0	0	CAP	5	0	0	2011	9	110
72	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,072,718	6	0	0	9.00	1	0	0	0	0	ALL	8	0	0	10	108	108
174	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	5,000,000	6	5,022,000	6	0	0	0	0	818,728	3	SPEC	5	0	0	2015	5	106
18	COMM ENERGY	ENVIRON & UTILITY SVCS	COMM ENERGY CUSTOMER SUPPORT	8,625,390	7	0	0	8.34	1	0	0	0	0	SPEC	5	0	0	10	105	105
43	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,203,191	4	0	0	5.50	1	0	0	0	0	GEN	10	0	0	10	105	105
83	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	55,000	1	0	0	27.00	4	0	0	0	0	GEN	10	0	0	10	105	105
99	GENERAL FUND	CITY-WIDE	earmarked RESERVES	61,528,952	10	0	0	0	0	0	0	0	0	GEN	10	0	0	2015	5	105
100	GENERAL FUND	CITY-WIDE	CONTINGENCY RESERVE	40,000,000	10	0	0	0	0	0	0	0	0	GEN	10	0	0	2015	5	105
102	GENERAL FUND	CITY-WIDE	GENERAL LIABILITY CLAIMS	6,000,000	7	0	0	0	0	0	0	0	0	GEN	10	0	0	2012	8	105
104	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE	0	0	121,758,268	10	0	0	0	0	0	0	GEN	10	0	0	2015	5	105
106	GENERAL FUND	REVENUE	SALES TAX	0	0	242,500,000	10	0	0	0	0	0	0	GEN	10	0	0	2015	5	105
109	GENERAL FUND	REVENUE	UTILITY TAX	0	0	95,800,000	10	0	0	0	0	0	0	GEN	10	0	0	2015	5	105
128	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX	0	0	19,000,000	8	0	0	0	0	0	0	CAP	5	0	0	10	105	105
129	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX	0	0	14,000,000	8	0	0	0	0	0	0	CAP	5	0	0	10	105	105
135	AIRPORT	CAPITAL PROGRAM	AIRPORT PASSENGER FACILITY CHARGE PROCEEDS	0	0	10,400,000	8	0	0	0	0	0	0	CAP	5	0	0	10	105	105
180	TRANSPORTATION	TRANSPORT & AVIATIO	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	14,400,000	8	0	0	0	0	0	0	SPEC	5	0	0	10	105	105
7	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PORTFOLIO MGMT	2,449,750	5	0	0	11.50	2	0	0	0	0	SPEC	5	0	0	2002	10	100
29	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MAINTENANCE	7,922,059	7	0	0	43.21	6	0	0	0	0	SPEC	5	0	0	2016	4	100
103	GENERAL FUND	CITY-WIDE	SICK LEAVE PAYOUTS UPON RETIREMENT	5,000,000	6	0	0	0	0	0	0	0	0	GEN	10	0	0	2012	8	100
147	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	1,175,000	4	0	0	0	0	0	0	3,242,091	6	CAP	5	0	0	10	97	97
156	AIRPORT	TRANSPORT & AVIATIO	AIRPORT SURPLUS REVENUE FUND (524)	2,000,000	5	0	0	0	0	0	0	765,320	3	SPEC	5	0	0	10	96	96
192	PARKS, RECREATION, & NEIGHBORHOOD SVC	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	10,271,000	8	352,000	2	0	0	0	0	725,152	3	SPEC	5	0	0	2015	5	96
68	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	95,413,974	10	0	0	11.00	2	0	0	0	0	GEN	10	0	0	2019	1	95
87	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	161,822	2	0	0	1.00	1	0	0	0	0	GEN	10	0	0	10	95	95
208	PARKS, RECREATION, & NEIGHBORHOOD SVC	COMM & ECON DEVMT	ST JAMES PARK MANAGEMENT DISTRICT FUND	843,947	3	20,809	1	0	0	0	0	2,533,084	5	SPEC	5	0	0	10	95	95
145	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	89,987,499	10	0	0	0	0	0	0	1,456,270	4	CAP	5	0	0	2016	4	93
44	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	113,481	2	0	0	0.50	0	0	0	0	0	GEN	10	0	0	10	90	90
118	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT	0	0	761,709	3	0	0	0	0	0	0	GEN	10	0	0	2011	9	90
141	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	4,525,000	6	0	0	0	0	0	0	6,764,574	7	CAP	5	0	0	2014	6	89
19	COMM ENERGY	ENVIRON & UTILITY SVCS	COMM ENERGY COMMUNITY PROGRAMMING	863,031	3	0	0	1.00	1	0	0	0	0	SPEC	5	0	0	10	85	85
140	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PRI	1,375,000	4	0	0	0	0	0	0	0	0	CAP	5	0	0	2008	10	85

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Approved by the Rules & Open Gov't Committee on 8/05/20

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217	ECON DEVMT	COMM & ECON DEVMT	FUNDING FOR COMMUNITY BASED ORGANIZAT	51,733,479	10	0	0	0	0		0	0	0	0	GEN	10	0	0	2019	1	85
197	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (15)	20,197,038	9	73,000	1	0	0		0	1,000,441	4	SPEC	5	0	0	2018	2	83	
158	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	12,396,652	8	380,000	2	0	0		0	3,969,453	6	SPEC	5	0	0	2019	1	82	
157	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	79,298,114	10	5,000	1	0	0		0	936,552	3	SPEC	5	0	0	2019	1	81	
169	ECON DEVMT	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	10,339,000	8	100,000	2	0	0		0	848,141	3	SPEC	5	0	0	2018	2	81	
86	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,758,913	5	0	0	13.00	2		0	0	0	GEN	10	0	0	2017	3	80	
132	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES	0	0	500,000	3	0	0		0	0	0	CAP	5	0	0		10	80	
137	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS	0	0	650,000	3	0	0		0	0	0	CAP	5	0	0		10	80	
203	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT INCOME FUND (514)	0	0	108,410	2	0	0		0	431,354	2	SPEC	5	0	0		10	79	
142	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	12,289,800	8	0	0	0	0		0	3,865,000	6	CAP	5	0	0	2018	2	77	
20	COMM ENERGY	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	18,331,699	8	0	0	8.15	1		0	0	0	SPEC	5	0	0	2017	3	75	
92	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	4,417,400	6	0	0	24.55	4		0	0	0	SPEC	5	0	0	2018	2	75	
131	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX	0	0	200,000	2	0	0		0	0	0	CAP	5	0	0		10	75	
133	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES	0	0	200,000	2	0	0		0	0	0	CAP	5	0	0		10	75	
136	CITY-WIDE	CAPITAL PROGRAM	OTHER TAXES, FEES AND CHARGES	0	0	360,000	2	0	0		0	0	0	CAP	5	0	0		10	75	
168	CITY-WIDE	COMM & ECON DEVMT	COMMUNITY FACILITIES REVENUE FUND (422)	1,500,000	4	0	0	0	0		0	2,079,396	5	SPEC	5	0	0	2014	6	75	
202	CITY-WIDE	CITY-WIDE	SAN JOSE MUNI STADIUM CAPITAL FUND (476)	39,000	1	39,000	1	0	0		0	0	0	SPEC	5	0	0		10	75	
211	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (4)	0	0	0	0	0	0		0	2,062,453	5	SPEC	5	0	0		10	75	
172	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ADMINISTRATION LOAN FUND (44)	0	0	100	1	0	0		0	7,060	1	SPEC	5	0	0		10	72	
139	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	0	0	0	0	0	0		0	887,402	3	CAP	5	0	0		10	71	
89	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,981,310	5	26,000	1	2.00	1		0	0	0	GEN	10	0	0	2019	1	70	
134	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES	0	0	75,000	1	0	0		0	0	0	CAP	5	0	0		10	70	
209	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	0	0	0	0	0	0		0	230,281	2	SPEC	5	0	0		10	69	
91	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,530,270	5	0	0	1.65	1		0	0	0	ALL	8	0	0	2017	3	68	
51	AIRPORT	TRANSPORT & AVIATIO	AIRPORT BUSINESS DEVELOPMENT	3,288,158	6	0	0	8.00	1		0	0	0	SPEC	5	0	0	2017	3	65	
173	POLICE	PUBLIC SAFETY	FEDWARD BYRNE MEMORIAL JAG TRUST FUND	0	0	0	0	0	0		0	0	0	SPEC	5	0	0		10	65	
159	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - LIFE INSURANCE FUND (156)	1,712,147	4	1,059,000	4	0	0		0	154,714	2	SPEC	5	0	0	2019	1	64	
93	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,677,965	5	0	0	14.20	2		0	0	0	SPEC	5	0	0	2018	2	60	
161	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - UNEMPLOYMENT INSURANCE FUND (157)	757,422	3	20,000	1	0	0		0	757,422	3	SPEC	5	0	0	2019	1	46	
160	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - SELF-INSURED MEDICAL FUND (158)	615,271	3	0	0	0	0		0	780,288	3	SPEC	5	0	0	2019	1	41	
175	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	0	0	0	0		0	6,896	1	SPEC	5	0	0	2017	3	32	

SCORING TABLES

PROPOSED EXPENDITURES	PROPOSED REVENUES	NUMBER OF STAFF	DASHBOARD ITEM	BEG. FUND BALANCE	FUND TYPE	AUDIT REQUEST	DATE OF LAST AUDIT
0	0	0	0	0	0		<2009
0	1	1	NO	0	CAP 5	NO	2011
100,000	2	5	YES	10		YES	2012
500,000	3	10			SPEC 5		2013
1,000,000	4	15					2014
2,000,000	5	20			ALL 8		2015
3,000,000	6	30					2016
6,000,000	7	40					2017
10,000,000	8	55			GEN 10		2018
20,000,000	9	75					2019
30,000,000	10	100					2020
MORE	10	500					
		MORE					