



Memorandum

TO: Rules & Open Government Committee

FROM: Joe Rois,
City Auditor

SUBJECT: CITY AUDITOR'S FISCAL YEAR
2021-22 WORK PLAN

DATE: July 28, 2021

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve the City Auditor's Fiscal Year (FY) 2021-22 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, equity, 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 FY 2021-22.

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 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 2021-22 expenditures, estimated FY 2021-22 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).

PROPOSED AUDIT ASSIGNMENTS

The list of proposed audit assignments for FY 2021-22 includes a mix of audits already in process, recurring audits, and additional audit projects that address a range of concerns consistent with the City Auditor's areas of responsibility. The number of projects reflects our current performance target of 1.5 audit projects per auditor. This number of proposed projects is less than in prior years as a result of budget reductions in the last two fiscal years. In FY 2018-19, our office had 14 auditors including the City Auditor; for FY 2021-22 we will have 12.

In December 2020, the City Council directed that the City Auditor's annual work plan include performance audits of at least three constituent-facing departments, the purpose of which should be to identify cost savings and process efficiencies.¹ In addition, audits of constituent-facing departments should reoccur every four years. This proposed work plan satisfies the City Council's direction, with audits covering programs in the departments of Environmental Services; Planning, Building and Code

¹ For more information see <https://sanjose.legistar.com/LegislationDetail.aspx?ID=4700466&GUID=E5EDF9DA-6660-4DF9-90C9-A5720C35F33C&Options=&Search=>

Enforcement; Public Works; and Transportation. The work plan also includes one Citywide audit with a broad constituent-facing component (the audit of the Bill of Rights for Children and Youth). Each audit listed includes a tentative objective that may be refined during the scoping phase of the project.

Audits in process:

1. **Code Enforcement management controls** – Evaluation of oversight and management of Code Enforcement officials. (*request by the Mayor and Councilmembers*) Target date: Aug-2021.
2. **Compliance review of San Jose Clean Energy's risk management practices** (contracted audit service) – The independent certified public accounting firm Macias Gini & O'Connell LLP (MGO) will conduct tests of San José Clean Energy (SJCE) investment and risk management practices to ensure compliance with the City's Energy Risk Management Policy and Energy Risk Management Regulations as of FY ended June 30, 2020 Target date: Sep-2021
3. **Information technology** – Review of controls arounds the City's information and technology assets. (*contracted service*) Target date: Oct-2021.
4. **Municipal Water billing and customer service** – Accuracy of billings and customer service for Municipal Water services. (*ranked high on Citywide risk assessment and resident request*) Target date: Nov-2021.
5. **Environmental review for new development** – Assess the time required to complete the City's CEQA review process. (*request by Councilmember*) Target date: TBD.
6. **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 finding in past Single Audit reports conducted by the City's outside financial auditors.*) Target date: TBD.
7. **Fleet (take-home vehicles)** – Assessment of current practices for take-home vehicles. (*routine audit for compliance with City policy*) Target date: TBD.

Annual/recurring projects:

8. **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 June 30th and December 31st. Target dates: Sep-2021 and Mar-2022.
9. **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, 2021. Target date: Nov-2021.
10. **Annual services report** (on-going) – 14th 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-2021.
11. **Annual external financial audit and single audit** (contracted audit service) – The City Charter requires an annual audit of the City's financial transactions. MGO will conduct the annual audits of the Annual Comprehensive Financial Reports 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, South Bay Water Recycling, SJCE, and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Dec-2021.

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-2021.
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-2021 and Mar-2022.
14. **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 as of FY Ended June 30, 2021. Target date: Nov-2021.
15. **Biennial peer review for FY 2019-20 and 2020-21** (contracted audit service) – The City Charter requires a performance audit of the Office of the City Auditor 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. The last audit was conducted in 2019. Target date: Nov-2021.

Carryover projects and new projects:

16. **<NEW> Bill of Rights for Children and Youth** – Review the adherence to and implementation of the Bill of Rights for Children and Youth. *(request by Councilmember and approved for inclusion by the Rules Committee May 12, 2021)*
17. **Integrated Waste Management** – Review costs of Integrated Waste Management programs. *(high on the Citywide risk assessment)*
18. **<NEW> Wage Theft Prevention Policy** – Review the administration of the City's wage theft and related labor policies identified in the City Council's Wage Theft Prevention Policy by the Public Works Office of Equality Assurance. This is a follow up to our 2017 Audit of the Office of Equality Assurance. *(request by Councilmember)*
19. **<NEW> COVID-19 Recovery Expenditures** – Audit scope to be determined based on a review of risks and controls around COVID-19 related expenditures of Coronavirus Relief Fund, American Rescue Plan, or other funding sources.
20. **<NEW> Our City Forest** – Audit the expenditure of City funding and service delivery under the terms of grant agreements with the City. This is a follow up to our 2017 Audit of Our City Forest. *(request by the Mayor)*

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. We recommend deferring two projects from our FY 2020-21 work plan that would otherwise be carried over:

1. *BeautifySJ programming – Propose deferring as BeautifySJ management is being consolidated in a new Community Services Division with the Department of Parks, Recreation and Neighborhood Services as part of the FY 2021-22 budget process.*
2. *Timeliness of code enforcement responses – Propose deferring to provide the Department of Planning, Building and Code Enforcement time to implement recommendations from the Audit of Code Enforcement management controls (included as project 1. in audits in process).*

Additional items considered but not recommended at this time include:

3. *Americans with Disabilities Act (ADA) compliance (request by multiple residents) – The City's FY 2021-22 Adopted Operating Budget allocated \$150,000 for disability community engagement and service evaluation around the development of an Office of Disability Affairs.*
4. *Citywide contracting processes – (request from Councilmembers) The Mayor's June Budget message directed the City Manager to craft a work plan for a disparity study to identify barriers that minority-, women-, and veteran-owned businesses face in the City's contracting process.*
5. *Development permitting process (request from Councilmember)*
6. *Downtown off-street parking (request from Councilmember)*
7. *Employee performance evaluations Citywide (audit request, Personal Services ranked high on Citywide risk assessment)*
8. *Employee travel expenditures (routine audit last conducted in 2017, normally would have been scheduled for 2021 but plan to put on hold because COVID-19 restrictions have limited travel in the past year)*
9. *Fire emergency response (ranked high on the Citywide risk assessment)*
10. *Franchise fees (audit request, Revenue Management ranked high on Citywide risk assessment)*
11. *Housing Department programs (requests from Councilmember and resident)*
12. *Neighborhood cleanups (request from Councilmember)*
13. *Office of Cultural Affairs grant selection (requests from Councilmember and resident)*
14. *Park in-lieu fees (resident request to review in lieu fees)*
15. *Pedestrian and bicycle safety (Transportation Safety ranked high on Citywide risk assessment)*
16. *Performance measurement in the City (request from Councilmember)*
17. *Police Department Administrative Services (request from Councilmember, Police Strategic Support ranked high on Citywide risk assessment)*
18. *Project Hope (request from Councilmember)*

NEXT STEPS

As audit work proceeds, I will bring to the Rules and Open Government Committee of the City Council monthly reports describing the status and progress towards completing audit projects. As part of our normal audit process, we will notify Councilmembers when we start each audit to determine if there are 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 and Open Government 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 8/04/21

ITEM NUM	DEPARTMENT	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	PROPOSED REVENUES	PROPOSED NUMBER OF STAFF	DASHBOARD ITEM C = BLANK = NO MET TARGET S = DID NOT	BEG. FUND BALANCE	FUND TYPE	PENDING AUDIT REQUEST	DATE OF LAST AUDIT	TOTAL SCORE
RELATIVE WEIGHTS OF RISK FACTORS											
193	ENVIRON SVCS	INTEGRATED WASTE MGMT FUND (423)	186,886,044	178,951,525	0	2	26,973,524	SPEC 5	2020 10	2015 6	228
220	ENVIRON SVCS	WATER UTILITY FUND (515)	51,024,377	57,406,791	0	0	15,353,903	SPEC 5	2018 10	2007 10	216
30	LIBRARY	ACCESS TO INFO, MATERIALS, & DIGITAL RESOURCES	36,889,436	0	299.08	1	0	GEN 10	2021 10	2014 7	205
65	FINANCE	REVENUE MANAGEMENT	8,002,847	45,776,285	0	0	0	ALL 8	2021 10	2014 7	205
38	PLANNING, BUILDING, & CODE ENFORCEMENT	CODE ENFORCEMENT	12,433,344	0	68.11	7	0	GEN 10	2017 10	2013 8	200
41	FIRE	EMERGENCY RESPONSE	253,077,990	0	755.20	10	0	GEN 10	2019 10	2019 2	200
60	TRANSPORTATION	TRANSPORTATION SAFETY AND OPERATIONS	12,264,320	0	67.05	7	0	GEN 10	2017 10	2007 10	200
37	PARKS, RECREATION, & NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	9,174,205	9,070,000	7	0	0	GEN 10	2019 10	2016 5	195
50	POLICE	STRATEGIC SUPPORT AND OTHER	64,688,183	5,857,420	6	217.50	0	GEN 10	2018 10	2021 0	195
195	HOUSING	LOW AND MOD INCOME HOUSING ASSET FUND (346)	78,103,657	17,000,000	0	1	157,995,885	SPEC 5	2020 10	2018 3	195
35	PARKS, RECREATION, & NEIGHBORHOOD SVCS	RECREATION SERVICES	30,700,929	0	254.46	9	0	GEN 10	2018 10	2018 3	190
49	POLICE	RESPOND TO CALLS FOR SERVICE AND PATROL SUPPOI	304,190,180	0	1,093.50	10	0	GEN 10	2018 10	2021 0	190
57	TRANSPORTATION	STREET LANDSCAPE MAINTENANCE	18,236,324	0	42.30	6	0	GEN 10	2017 10	10	190
90	CITY MANAGER	LEAD AND MANAGE THE ORGANIZATION	18,094,939	0	67.50	7	0	GEN 10	2016 10	2016 5	190
186	TRANSPORTATION	GENERAL PURPOSE PARKING FUND (533)	11,848,581	7,982,000	6	0	3,030,127	SPEC 5	2019 10	10	187
21	ENVIRON SVCS	RECYCLING & GARBAGE SERVICES	181,960,177	0	38.00	5	0	SPEC 5	2017 10	2015 6	185
13	PLANNING, BUILDING, & CODE ENFORCEMENT	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPECTI	36,329,416	0	174.75	9	0	SPEC 5	2018 10	2019 2	180
39	PUBLIC WORKS	ANIMAL CARE & SERVICES	9,878,604	0	75.57	8	0	GEN 10	2017 10	2016 5	180
80	PUBLIC WORKS	STRATEGIC SUPPORT	36,491,481	14,686,113	7	60.01	0	ALL 8	2019 10	2021 0	180
210	ENVIRON SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (513)	108,363,528	34,579,382	9	0	43,700,299	SPEC 5	0	2012 9	180
94	CITY-WIDE	PERSONAL SERVICES	1,335,116,901	0	6,639.54	10	0	ALL 8	2020 10	2018 3	180
22	ENVIRON SVCS	POTABLE WATER DELIVERY	46,685,677	0	39.65	5	0	SPEC 5	2017 10	2012 9	175
31	LIBRARY	LITERACY AND LEARNING	4,410,950	0	20.52	4	0	GEN 10	2021 10	2014 7	175
33	PARKS, RECREATION, & NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	49,005,833	0	339.46	9	0	GEN 10	2018 10	2020 1	175
188	HOUSING	HOME INVEST PARTNER PROG TRUST FUND (445)	3,161,896	15,608,009	7	0	12,932,880	SPEC 5	2020 10	2014 7	171
2	ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STRATEGY	6,095,039	0	10.83	2	0	GEN 10	2019 10	2013 8	170
43	FIRE	STRATEGIC SUPPORT	19,689,436	12,656,913	7	32.09	0	GEN 10	2018 10	2021 0	170
197	HOUSING	MULTI-SOURCE HOUSING FUND (448)	53,721,820	5,476,357	6	0	109,149,973	SPEC 5	2017 10	2018 3	170
207	COMM ENERGY	SAN JOSE CLEAN ENERGY OPERATING FUND (501)	310,230,198	294,007,000	10	0	77,181,840	SPEC 5	0	2017 4	170
212	ENVIRON SVCS	SEWER SERVICE & USE CHARGE FUND (541)	36,977,058	171,422,000	10	2	85,654,829	SPEC 5	0	2016 5	170
47	POLICE	INVESTIGATIVE SERVICES	90,521,460	0	313.50	9	0	GEN 10	0	2010 10	165
36	PARKS, RECREATION, & NEIGHBORHOOD SVCS	COMMUNITY SERVICES	23,697,307	0	102.48	9	0	GEN 10	2019 10	2019 2	165
52	AIRPORT	AIRPORT FACILITIES	34,706,822	0	88.00	8	0	SPEC 5	0	10	165
75	INFO TECHNOLOGY	TECHNOLOGY INFRASTRUCTURE AND OPERATIONS	10,445,120	0	33.00	5	0	GEN 10	2016 10	2016 5	165
79	PUBLIC WORKS	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES & INF	43,138,635	0	241.05	9	0	CAP 5	2019 10	2018 3	165
166	ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	2,686,610	2,674,477	5	0	17,063	SPEC 5	2017 10	10	162
150	TRANSPORTATION	TRAFFIC CAPITAL PROGRAM	193,895,524	0	0	0	0	CAP 5	2016 10	2007 10	160
145	PARKS, RECREATION, & NEIGHBORHOOD SVCS	PARKS AND COMM FACILITIES CAPITAL PROGRAM	41,382,000	0	0	0	16,867,230	CAP 5	2017 10	2014 7	156
26	ENVIRON SVCS	WASTEWATER MANAGEMENT	92,811,560	0	322.26	9	0	SPEC 5	0	2013 8	155
28	TRANSPORTATION	SANITARY SEWER MAINTENANCE	23,363,883	0	107.40	9	0	SPEC 5	0	2010 10	155
77	PUBLIC WORKS	FACILITIES MANAGEMENT	27,367,815	0	82.65	8	0	GEN 10	0	2014 7	155
95	CITY-WIDE	NON-PERSONAL/EQUIPMENT	483,826,446	0	0	0	0	ALL 8	2020 10	2013 8	155
170	CITY-WIDE	COMM DEVMT BLOCK GRANT FUND (441)	16,846,276	16,739,926	8	0	8,209,537	SPEC 5	0	2007 10	154
1	ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	24,467,338	0	12.00	2	0	SPEC 5	2018 10	2013 8	150
40	CITY MANAGER	CITY-WIDE EMERGENCY MANAGEMENT	2,529,003	0	12.00	2	0	GEN 10	2018 10	2016 5	150
59	TRANSPORTATION	TRANSPORTATION PLANNING AND PROJECT DELIVERY	7,832,493	0	40.40	6	0	GEN 10	0	2004 10	150
66	FINANCE	TREASURY MANAGEMENT	18,726,641	30,800,000	8	22.20	3,985,000,000	ALL 8	0	2020 1	150
69	HUMAN RESOURCES	EMPLOYMENT SERVICES	2,951,423	0	16.50	3	0	GEN 10	2017 10	2015 6	150
70	HUMAN RESOURCES	HEALTH AND SAFETY	6,482,163	0	6.00	1	0	GEN 10	2017 10	2012 9	150
78	PUBLIC WORKS	FLEET & EQUIPMENT SERVICES	28,240,976	0	70.55	7	0	SPEC 5	2018 10	2020 1	150
84	CITY ATTORNEY	LEGAL SERVICES	20,606,914	0	75.70	8	0	GEN 10	0	10	150
156	AIRPORT	AIRPORT MAINT & OPERATION FUND (523)	95,254,683	0	0	2	37,449,864	SPEC 5	0	10	150
213	ENVIRON SVCS	SOUTH BAY WATER RECYCLING OPERATING (570)	15,396,454	15,860,719	7	0	2,294,237	SPEC 5	0	10	150
202	PUBLIC WORKS	PUBLIC WORKS DEVELOPMENT FEE PROGRAM FUND (2-	13,637,389	13,125,000	7	0	5,426,261	SPEC 5	2019 10	2020 1	147
174	ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND (791)	13,674,000	9,700,000	7	0	16,479,499	SPEC 5	0	10	146
10	HOUSING	NEIGH CAPITAL INVEST AND HOUSING SERVICES	51,317,836	0	7.60	1	0	SPEC 5	2020 10	2014 7	145
61	TRANSPORTATION	STRATEGIC SUPPORT	15,707,271	1,932,524	4	24.35	0	GEN 10	0	10	145
67	FINANCE	STRATEGIC SUPPORT	109,383,336	3,285,411	5	6.67	0	ALL 8	0	10	145
155	AIRPORT	AIRPORT FISCAL AGENT FUND (525)	45,705,305	1,000,000	4	0	84,015,635	SPEC 5	0	10	145
182	RETIREMENT	FEDERATED RETIREMENT FUND (134)	235,715,237	139,208,000	10	0	2,282,541,976	SPEC 5	0	2018 3	145
200	RETIREMENT	POLICE & FIRE RETIREMENT FUND (135)	281,209,587	255,494,292	10	0	3,911,908,188	SPEC 5	0	2018 3	145
44	IND POLICE AUDITOR	INDEPENDENT POLICE OVERSIGHT	1,411,799	0	6.50	1	0	GEN 10	2020 10	10	145
165	PLANNING, BUILDING, & CODE ENFORCEMENT	BUILDING DEVELOPEMENT FEE PROGRAM FUND (237)	37,897,459	32,518,325	9	0	27,349,058	SPEC 5	0	2020 1	143
16	PUBLIC WORKS	REGULATE/FACILITATE PRIVATE DEVELOPMENT	18,350,320	0	97.94	8	0	SPEC 5	0	10	140
17	COMM ENERGY	PROVIDING CLEAN ENERGY	289,678,802	0	14.51	2	0	SPEC 5	2020 10	2021 0	140

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/04/21

ITEM NUM	DEPARTMENT	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	PROPOSED REVENUES	PROPOSED NUMBER OF STAFF	DASHBOARD ITEM S C O R E E	BLANK = NO I = MET TARGET 2 = DID NOT	BEG. FUND BALANCE	FUND TYPE	PENDING AUDIT REQUEST	DATE OF LAST AUDIT	TOTAL SCORE			
27	ENVIRON SVCS	STRATEGIC SUPPORT	36,034,705	9	4,918,857	6	73.90	7	0	0	2017	4	140		
64	FINANCE	PURCHASING AND RISK MANAGEMENT	5,312,362	6	0	0	19.00	3	0	0	2019	2	140		
76	INFO TECHNOLOGY	STRATEGIC SUPPORT	5,152,020	6	0	0	20.00	4	0	0	2016	5	140		
191	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	58,535,000	9	910,408	3	0	0	59,187,177	10	0	10	140		
192	HOUSING	INCLUSIONARY FEE FUND (451)	5,621,401	6	7,070,000	6	0	0	34,686,175	10	0	10	140		
221	ECON DEVMT	WORKFORCE DEVELOPMENT FUND (290)	11,453,703	7	11,440,686	7	0	0	1,182,807	4	0	10	138		
8	HOUSING	AFFORDABLE HOUSING PRODUCTION AND PRESERVAT	73,353,841	10	0	0	18.00	3	1	5	0	2002	10	135	
46	POLICE	CRIME PREVENTION & COMMUNITY EDUCATION	7,053,627	6	0	0	69.67	7	0	0	0	10	135		
58	TRANSPORTATION	TRAFFIC MAINTENANCE	15,875,896	7	0	0	47.65	6	0	0	0	2007	10	135	
73	INFO TECHNOLOGY	SAN JOSE 311	2,946,444	5	0	0	17.00	3	0	0	2020	10	135		
181	RETIREMENT	FEDERATED RETIREE HEALTH CARE TRUST (124)	32,846,000	9	25,267,000	8	0	0	317,917,217	10	0	2017	4	135	
154	AIRPORT	AIRPORT CUST FACILITY & TRANS FEE FUND (519)	2,358,789	5	15,669,395	7	0	0	6,757,145	7	0	10	134		
171	CITY-WIDE	COMM FACILITIES DISTRICT FUNDS	5,121,726	6	4,416,000	6	0	0	5,261,228	6	0	10	132		
194	LIBRARY	LIBRARY PARCEL TAX FUND (418)	10,005,490	7	10,134,950	7	0	0	4,302,790	6	0	2013	8	132	
53	AIRPORT	AIRPORT OPERATIONS	34,264,396	9	0	0	66.00	7	2	10	0	2017	4	130	
71	HUMAN RESOURCES	TRAINING AND DEVELOPMENT	250,000	2	0	0	0.00	0	0	0	2019	10	130		
157	AIRPORT	AIRPORT REVENUE FUND (521)	0	0	147,767,176	10	0	0	61,329,452	10	0	10	130		
218	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	7,797,636	6	15,055,000	7	0	0	1,376,902	4	0	2012	9	128	
204	PUBLIC WORKS	PUBLIC WORKS SMALL CELL PERMITTING FEE PROGRAM	4,445,525	6	4,178,945	6	0	0	510,864	3	0	10	126		
9	HOUSING	HOMELESS INTERVENTIONS AND SOLUTIONS	21,428,852	8	0	0	10.25	2	0	0	2019	10	125		
11	HOUSING	RENT STABILIZATION AND TENANT PROTECTION	3,233,783	5	0	0	17.07	3	0	0	2017	10	125		
14	PLANNING, BUILDING, & CODE ENFORCEMENT	CITYWIDE LAND USE PLANNING	6,799,440	6	0	0	33.49	5	0	0	0	10	125		
56	TRANSPORTATION	PAVEMENT MAINTENANCE	9,601,211	7	0	0	64.70	7	2	10	0	2016	5	125	
205	HOUSING	RENT STABILIZATION PROGRAM FEE FUND (450)	4,345,580	6	2,848,835	5	0	0	2,759,246	5	0	10	125		
147	ENVIRON SVCS	SANITARY SEWER SYSTEM CAPITAL PROGRAM	36,430,000	9	0	0	0	0	20,824,584	9	0	10	123		
169	PLANNING, BUILDING, & CODE ENFORCEMENT	CITYWIDE PLANNING FEE PROGRAM FUND (239)	3,749,086	5	3,314,125	5	0	0	3,232,863	6	0	10	122		
190	HOUSING	HOUSING TRUST FUND (440)	4,418,591	6	1,063,000	4	0	0	5,566,257	6	0	10	122		
149	ENVIRON SVCS	STORM SEWER SYSTEM CAPITAL PROGRAM	47,535,550	9	0	0	0	0	13,813,228	8	0	10	121		
4	ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	12,792,512	7	0	0	19.45	3	2	10	0	2013	8	120	
48	POLICE	REGULATORY SERVICES	4,860,936	6	0	0	23.00	4	0	0	0	2010	10	120	
96	GENERAL FUND	CITY-WIDE EXPENSES	77,448,942	10	0	0	0	0	0	0	0	10	120		
105	GENERAL FUND	PROPERTY TAX	0	0	395,500,000	10	0	0	0	0	0	10	120		
111	GENERAL FUND	BUSINESS TAXES	0	0	74,500,000	10	0	0	0	0	0	10	120		
179	CITY-WIDE	EMERGENCY RESERVE FUND (406)	11,840,000	7	11,870,000	7	0	0	2,618,879	5	0	2015	6	120	
196	TRANSPORTATION	MAINTENANCE DISTRICT FUNDS	3,346,185	5	2,879,000	5	0	0	2,239,424	5	0	10	120		
63	FINANCE	FINANCIAL REPORTING	3,381,041	5	0	0	17.63	3	0	0	2019	10	120		
176	CITY-WIDE	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	3,549,704	5	2,631,171	5	0	0	1,754,952	4	0	10	118		
168	FINANCE	CITY HALL DEBT SERVICE FUND (210)	25,211,000	8	202,937	2	0	0	899,460	3	0	10	116		
32	LIBRARY	STRATEGIC SUPPORT	8,386,709	7	72,500	1	44.26	6	0	0	0	2016	5	115	
42	FIRE	FIRE PREVENTION	7,954,988	6	0	0	26.87	4	0	0	0	2012	9	115	
88	CITY CLERK	CITY CLERK SERVICES	2,291,021	5	0	0	12.00	2	0	0	2018	10	115		
101	GENERAL FUND	ENCUMBRANCE RESERVE	46,905,760	9	0	0	0	0	0	0	0	10	115		
108	GENERAL FUND	FRANCHISE FEES	0	0	44,651,652	9	0	0	0	0	0	2008	10	115	
112	GENERAL FUND	REAL PROPERTY TRANSFER TAX	0	0	40,000,000	9	0	0	0	0	0	10	115		
206	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (459)	3,883,000	5	1,505,000	4	0	0	2,714,511	5	0	10	115		
159	CITY-WIDE	AMERICAN RESCUE PLAN FUND (402)	13,388,000	7	1,338,800	4	0	0	0	0	0	10	115		
151	ENVIRON SVCS	WATER POLLUTION CONTROL CAPITAL PROGRAM	213,485,000	10	0	0	0	0	9,246,807	7	0	2013	8	114	
203	PUBLIC WORKS	PUBLIC WORKS PROGRAM SUPPORT FUND (150)	21,378,885	8	21,205,000	8	0	0	1,573,985	4	0	2018	3	113	
216	ENVIRON SVCS	STORM SEWER OPERATING FUND (446)	27,377,699	8	192,000	2	0	1	5	21,253,241	9	0	2016	5	113
211	ENVIRON SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (539)	641,709	3	2,567,000	5	0	0	19,381,871	8	0	2012	9	111	
15	PLANNING, BUILDING, & CODE ENFORCEMENT	STRATEGIC SUPPORT	8,827,970	7	50,595,734	9	19.65	3	0	0	0	2021	0	110	
24	ENVIRON SVCS	STORMWATER MANAGEMENT	10,012,603	7	0	0	40.60	6	1	5	0	2016	5	110	
54	AIRPORT	STRATEGIC SUPPORT AND OTHER	71,113,877	10	0	0	53.00	6	0	0	0	2017	4	110	
98	GENERAL FUND	TRANSFERS TO OTHER FUNDS	30,391,452	8	0	0	0	0	0	0	0	10	110		
110	GENERAL FUND	TELEPHONE LINE TAX	0	0	20,000,000	8	0	0	0	0	0	2008	10	110	
113	GENERAL FUND	LICENSES AND PERMITS	0	0	21,032,485	8	0	0	0	0	0	10	110		
121	GENERAL FUND	OVERHEAD REIMBURSEMENTS	0	0	68,557,276	10	0	0	0	0	0	2013	8	110	
122	GENERAL FUND	TRANSFERS	0	0	27,592,187	8	0	0	0	0	0	10	110		
123	GENERAL FUND	REIMBURSEMENTS FOR SERVICES	0	0	16,791,968	8	0	0	0	0	0	10	110		
152	ENVIRON SVCS	WATER UTILITY SYSTEM CAPITAL PROGRAM	10,369,000	7	0	0	0	0	6,115,510	7	0	2006	10	109	
139	AIRPORT	AIRPORT CAPITAL PROGRAM	8,753,000	7	0	0	0	0	5,393,052	6	0	10	107		
189	HOUSING	HOMELESS HOUSING, ASSISTANCE, AND PREVENTION F	5,377,487	6	0	0	0	0	18,578,187	8	0	10	106		
25	ENVIRON SVCS	SUSTAINABILITY AND ENVIRONMENTAL HEALTH	6,169,358	6	0	0	28.10	4	0	0	0	2012	9	105	
34	PARKS, RECREATION, & NEIGHBORHOOD SVCS	COMMUNITY FACILITIES DEVMT	5,930,728	6	0	0	34.60	5	0	0	0	2015	6	105	
55	TRANSPORTATION	PARKING SERVICES	20,616,973	8	0	0	71.84	7	0	0	0	2019	2	105	
82	MAYOR & COUNCIL	CITY COUNCIL	9,120,192	7	0	0	0	0	0	0	0	10	105		
85	CITY ATTORNEY	STRATEGIC SUPPORT	8,914,388	7	0	0	6.80	1	0	0	0	10	105		

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/04/21

ITEM NUM	DEPARTMENT	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	S	PROPOSED REVENUES	C	PROPOSED NUMBER OF STAFF	S	DASHBOARD ITEM BLANK = NO TARGET	C	BEG. FUND BALANCE	S	FUND TYPE	C	PENDING AUDIT REQUEST	S	DATE OF LAST AUDIT	C	TOTAL SCORE	
				C		O		O		O		O		O		O		O		O
97	GENERAL FUND	CAPITAL CONTRIBUTIONS	10,262,000	7		0		0		0		0	GEN	10			0	10	105	
107	GENERAL FUND	TRANSIENT OCCUPANCY TAX	0	0	10,000,000	7		0		0		0	GEN	10			0	10	105	
114	GENERAL FUND	FINES, FORFEITURES, AND PENALTIES	0	0	8,676,000	7		0		0		0	GEN	10		2011	0	10	105	
115	GENERAL FUND	REVENUE FROM MONEY AND PROPERTY	0	0	9,304,000	7		0		0		0	GEN	10			0	10	105	
116	GENERAL FUND	REVENUE FROM LOCAL AGENCIES	0	0	15,509,513	7		0		0		0	GEN	10			0	10	105	
117	GENERAL FUND	REVENUE FROM STATE GOVERNMENT	0	0	12,130,000	7		0		0		0	GEN	10			0	10	105	
119	GENERAL FUND	FEES, RATES, AND CHARGES	0	0	14,847,684	7		0		0		0	GEN	10			0	10	105	
120	GENERAL FUND	OTHER REVENUE	0	0	8,714,026	7		0		0		0	GEN	10			0	10	105	
124	CITY-WIDE	REVENUE FROM FEDERAL GOVERNMENT	0	0	43,156,871	9		0		0		0	CAP	5		2011	0	10	105	
125	CITY-WIDE	REVENUE FROM STATE GOVERNMENT	0	0	50,912,073	9		0		0		0	CAP	5			0	10	105	
126	CITY-WIDE	REVENUE FROM WPCP USER AGENCIES	0	0	39,908,000	9		0		0		0	CAP	5			0	10	105	
128	CITY-WIDE	REVENUE FROM OTHER AGENCIES	0	0	36,197,000	9		0		0		0	CAP	5			0	10	105	
131	CITY-WIDE	CONSTRUCTION AND CONVEYANCE TAX	0	0	38,000,000	9		0		0		0	CAP	5			0	10	105	
199	PLANNING, BUILDING, & CODE ENFORCEMENT	PLANNING DEVELOPMENT FEE PROGRAM FUND	6,891,427	6	6,738,655	6		0	2	10	1,691,108	4	SPEC	5		2020	0	1	103	
144	TRANSPORTATION	PARKING CAPITAL PROGRAM	2,825,000	5	0	0		0		0	22,935,967	9	CAP	5			0	10	103	
18	COMM ENERGY	COMM ENERGY CUSTOMER SUPPORT	8,615,583	7	0	0		9.34	1	0		0	SPEC	5			0	10	100	
23	ENVIRON SVCS	RECYCLED WATER MANAGEMENT	14,137,185	7	0	0		29.49	4	1	5	0	SPEC	5		2016	0	5	100	
81	MAYOR & COUNCIL	OFFICE OF THE MAYOR	4,603,426	6	0	0		0		0		0	GEN	10			0	10	100	
99	GENERAL FUND	EARMARKED RESERVES	77,493,050	10	0	0		0		0		0	GEN	10		2015	0	6	100	
104	GENERAL FUND	CARRYOVER FUND BALANCE	0	0	132,975,436	10		0		0		0	GEN	10		2015	0	6	100	
106	GENERAL FUND	SALES TAX	0	0	280,200,000	10		0		0		0	GEN	10		2015	0	6	100	
109	GENERAL FUND	UTILITY TAX	0	0	97,060,000	10		0		0		0	GEN	10		2015	0	6	100	
129	CITY-WIDE	BUILDING AND STRUCTURE CONSTRUCTION TAX	0	0	20,000,000	8		0		0		0	CAP	5			0	10	100	
130	CITY-WIDE	CONSTRUCTION EXCISE TAX	0	0	18,000,000	8		0		0		0	CAP	5			0	10	100	
148	PUBLIC WORKS	SERVICE YARDS CAPITAL PROGRAM	5,873,000	6	0	0		0		0	2,871,228	5	CAP	5			0	10	100	
185	TRANSPORTATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	16,000,000	8		0		0		0	SPEC	5			0	10	100	
153	HOUSING	AFFORDABLE HOUSING IMPACT FEE FUND (452)	197,279	2	40,000	1		0	1	5	6,471,241	7	SPEC	5			0	10	99	
158	AIRPORT	AIRPORT SURPLUS REVENUE FUND (524)	2,000,000	5	41,024	1		0		0	1,219,557	4	SPEC	5			0	10	98	
5	ECON DEVMT	STRATEGIC SUPPORT	3,361,195	5	15,280	1		9.72	1	0		0	GEN	10		2013	0	8	95	
7	HOUSING	AFFORDABLE HOUSING PORTFOLIO MGMT	3,559,202	5	0	0		12.50	2	0		0	SPEC	5		2002	0	10	95	
12	HOUSING	STRATEGIC SUPPORT	18,374,709	8	3,592,611	5		25.08	4	0		0	SPEC	5		2021	0	9	95	
29	TRANSPORTATION	STORM SEWER MAINTENANCE	7,874,679	6	0	0		42.81	6	0		0	SPEC	5		2016	0	5	95	
72	HUMAN RESOURCES	STRATEGIC SUPPORT	3,827,746	5	0	0		9.00	1	0		0	ALL	8			0	10	95	
83	MAYOR & COUNCIL	COUNCIL GENERAL	59,670	1	0	0		27.00	4	0		0	GEN	10			0	10	95	
100	GENERAL FUND	CONTINGENCY RESERVE	40,000,000	9	0	0		0		0		0	GEN	10		2015	0	6	95	
102	GENERAL FUND	GENERAL LIABILITY CLAIMS	6,000,000	6	0	0		0		0		0	GEN	10		2012	0	9	95	
103	GENERAL FUND	SICK LEAVE PAYOUTS UPON RETIREMENT	5,000,000	6	0	0		0		0		0	GEN	10		2012	0	9	95	
136	AIRPORT	AIRPORT PASSENGER FACILITY CHARGE PROCEEDS	0	0	15,100,000	7		0		0		0	CAP	5			0	10	95	
183	FIRE	FIRE DEVELOPMENT FEE PROGRAM FUND (240)	9,138,431	7	7,680,534	6		0		0	3,904,230	6	SPEC	5		2020	0	1	92	
74	INFO TECHNOLOGY	BUSINESS SOLUTIONS	12,108,754	7	0	0		33.00	5	0		0	GEN	10		2019	0	2	90	
68	HUMAN RESOURCES	EMPLOYEE BENEFITS	103,590,619	10	0	0		11.00	2	0		0	GEN	10		2019	0	2	90	
201	RETIREMENT	POLICE RETIREE HEALTH CARE TRUST (125)	40,882	1	8,880,516	7		0		0	133,508,698	10	SPEC	5		2017	0	4	90	
214	PARKS, RECREATION, & NEIGHBORHOOD SVCS	ST JAMES PARK MANAGEMENT DISTRICT FUND (345)	708,876	3	30,000	1		0		0	2,130,901	5	SPEC	5			0	10	90	
87	CITY AUDITOR	STRATEGIC SUPPORT	164,890	2	0	0		1.00	1	0		0	GEN	10			0	10	85	
118	GENERAL FUND	REVENUE FROM FEDERAL GOVERNMENT	0	0	736,395	3		0		0		0	GEN	10		2011	0	10	85	
184	RETIREMENT	FIRE RETIREE HEALTH CARE TRUST FUND (126)	25,303	1	5,552,940	6		0		0	83,359,684	10	SPEC	5		2017	0	4	85	
160	HUMAN RESOURCES	BENEFIT FUND (160)	85,657,427	10	5,000	1		0		0	1,486,463	4	SPEC	5		2019	0	2	83	
187	CITY-WIDE	GIFT TRUST FUND (139)	997,809	3	0	0		0		0	1,111,765	4	SPEC	5			0	10	83	
173	ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	9,174,128	7	100,000	2		0		0	4,295,003	6	SPEC	5		2018	0	3	82	
219	PUBLIC WORKS	VEHICLE MAINT & OPERATIONS FUND (552)	27,771,902	8	75,000	1		0		1	5	3,604,865	6	SPEC	5		2020	0	1	82
19	COMM ENERGY	COMM ENERGY COMMUNITY PROGRAMMING	936,961	3	0	0		2.00	1	0		0	SPEC	5			0	10	80	
45	IND POLICE AUDITOR	STRATEGIC SUPPORT	118,704	2	0	0		0.50	0	0		0	GEN	10			0	10	80	
127	CITY-WIDE	REVENUE FROM SANTA CLARA	0	0	1,000,000	4		0		0		0	CAP	5			0	10	80	
138	CITY-WIDE	DEVELOPER CONTRIBUTIONS	0	0	1,055,500	4		0		0		0	CAP	5			0	10	80	
141	PUBLIC WORKS	DEVELOPER ASSISTED PROJECTS CAPITAL PROGRAM	1,415,000	4	0	0		0		0		0	CAP	5		2008	0	10	80	
142	LIBRARY	LIBRARY CAPITAL PROGRAM	2,637,586	5	0	0		0		0	2,678,586	5	CAP	5		2014	0	7	80	
143	PUBLIC WORKS	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	9,376,000	7	0	0		0		0	46,203,874	10	CAP	5		2018	0	3	80	
161	HUMAN RESOURCES	BENEFIT - DENTAL INSURANCE FUND (155)	12,615,605	7	286,000	2		0		0	6,696,144	7	SPEC	5		2019	0	2	79	
198	PARKS, RECREATION, & NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	900,000	3	850,000	3		0		0	1,977,181	4	SPEC	5		2015	0	6	78	
209	ENVIRON SVCS	SJ/SC TREATMENT PLANT INCOME FUND (514)	0	0	108,410	2		0		0	605,458	3	SPEC	5			0	10	76	
20	COMM ENERGY	STRATEGIC SUPPORT	9,431,910	7	0	0		11.15	2	0		0	SPEC	5		2017	0	4	75	
86	CITY AUDITOR	AUDIT SERVICES	3,029,697	5	0	0		12.00	2	0		0	GEN	10		2017	0	4	75	
92	RETIREMENT	RETIREMENT PLAN ADMINISTRATION	4,765,129	6	0	0		25.80	4	0		0	SPEC	5		2018	0	3	75	
133	ENVIRON SVCS	SANITARY SEWER CONNECTION FEES	0	0	500,000	3		0		0		0	CAP	5			0	10	75	
146	POLICE	PUBLIC SAFETY CAPITAL PROGRAM	23,932,000	8	0	0		0		0	0	0	CAP	5		2016	0	5	75	
222	ECON DEVMT	FUNDING FOR COMMUNITY BASED ORGANIZATIONS (51,733,479	9	0	0		0		0		0	GEN	10		2019	0	2	75	
175	CITY-WIDE	CORONAVIRUS RELIEF FUND (401)	0	0	0	0		0		0	8,042,587	7	SPEC	5			0	10	74	

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/04/21

ITEM NUM	DEPARTMENT	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED		PROPOSED		DASHBOARD		BEG. FUND BALANCE	FUND TYPE	PENDING AUDIT REQUEST	DATE OF LAST AUDIT	TOTAL SCORE	
			EXPENDITURES	REVENUES	NUMBER OF STAFF	ITEM BLANK = NO 1 = MET TARGET 2 = DID NOT	C	O						C
140	INFO TECHNOLOGY	COMMUNICATIONS CAPITAL PROGRAM	20,000	0	0	0	0	911,986	3	CAP	5	0	10	71
6	FIRE	FIRE SAFETY CODE COMPLIANCE	7,572,644	0	35.32	5	0	0	0	SPEC	5	0	2020	1
62	FINANCE	DISBURSEMENTS	2,886,897	0	16.50	3	0	0	0	GEN	10	0	2019	2
132	CITY-WIDE	RESIDENTIAL CONSTRUCTION TAX	0	200,000	2	0	0	0	0	CAP	5	0	10	70
134	ENVIRON SVCS	STORM DRAINAGE FEES	0	200,000	2	0	0	0	0	CAP	5	0	10	70
208	CITY-WIDE	SAN JOSE MUNI STADIUM CAPITAL FUND (476)	39,000	39,000	1	0	0	0	0	SPEC	5	0	10	70
177	ECON DEVMT	ECON DEVMT ADMINISTRATION LOAN FUND (444)	0	125	1	0	0	7,194	1	SPEC	5	0	10	67
167	FINANCE	CASH RESERVE FUND (002)	0	100	1	0	0	6,131	1	SPEC	5	0	10	67
217	POLICE	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (414)	0	0	0	0	0	941,647	3	SPEC	5	0	10	66
89	CITY CLERK	STRATEGIC SUPPORT	3,285,671	26,000	1	2.00	1	0	0	GEN	10	0	2019	2
91	CITY MANAGER	STRATEGIC SUPPORT	2,259,685	0	1.00	1	0	0	0	ALL	8	0	2017	4
135	ENVIRON SVCS	WATER UTILITY FEES	0	75,000	1	0	0	0	0	CAP	5	0	10	65
137	CITY-WIDE	OTHER TAXES, FEES AND CHARGES	0	90,000	1	0	0	0	0	CAP	5	0	10	65
215	POLICE	STATE DRUG FORFEITURE FUND (417)	0	0	0	0	0	372,126	2	SPEC	5	0	10	64
51	AIRPORT	AIRPORT BUSINESS DEVELOPMENT	3,398,821	0	8.00	1	0	0	0	SPEC	5	0	2017	4
93	RETIREMENT	STRATEGIC SUPPORT	2,766,880	0	14.20	2	0	0	0	SPEC	5	0	2018	3
178	POLICE	FEDWARD BYRNE MEMORIAL JAG TRUST FUND (474)	0	0	0	0	0	0	0	SPEC	5	0	10	60
162	HUMAN RESOURCES	BENEFIT - LIFE INSURANCE FUND (156)	1,707,531	530,000	3	0	0	182,670	2	SPEC	5	0	2019	2
164	HUMAN RESOURCES	BENEFIT - UNEMPLOYMENT INSURANCE FUND (157)	3,114,475	20,000	1	0	0	718,958	3	SPEC	5	0	2019	2
172	CITY-WIDE	COMMUNITY FACILITIES REVENUE FUND (422)	0	35,000	1	0	0	321,696	2	SPEC	5	0	2014	7
3	ECON DEVMT	REAL ESTATE SERVICES	2,893,332	0	5.00	1	0	0	0	GEN	10	0	2021	0
180	POLICE	FEDERAL DRUG FORFEITURE FUND (419)	0	0	0	0	0	9,061	1	SPEC	5	0	2017	4
163	HUMAN RESOURCES	BENEFIT - SELF-INSURED MEDICAL FUND (158)	0	0	0	0	0	104,308	2	SPEC	5	0	2019	2

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		0 0			<2011 10
0 1	0 1	1 1	blank 0	0 1	CAP 5	NO 0	2012 9
100,000 2	100,000 2	5 1	1 5	100,000 2		YES 10	2013 8
500,000 3	500,000 3	10 2	2 10	500,000 3	SPEC 5		2014 7
1,000,000 4	1,000,000 4	15 3		1,000,000 4			2015 6
2,000,000 5	2,000,000 5	20 4		2,000,000 5	ALL 8		2016 5
4,000,000 6	4,000,000 6	30 5		3,000,000 6			2017 4
8,000,000 7	8,000,000 7	40 6	* 1 is yes and met target, 2 is yes and did not meet target	6,000,000 7		*since 2016	2018 3
16,000,000 8	16,000,000 8	55 7		10,000,000 8	GEN 10		2019 2
32,000,000 9	32,000,000 9	75 8		20,000,000 9			2020 1
64,000,000 10	64,000,000 10	100 9		30,000,000 10			2021 0
MORE 10	MORE 10	500 10		MORE 10			