

# Memorandum

**TO:** Rules & Open Government Committee

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

**SUBJECT:** CITY AUDITOR'S FISCAL YEAR  
2018-19 WORK PLAN

**DATE:** August 9, 2018

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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 2018-19 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) 2018-19.

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 FY 2018-19 expenditures, estimated FY 2018-19 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 FY 2018-19 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 in process:

1. **Public Works department cost to deliver transportation and parks projects** (*carryover from FY 2017-18 audit workplan*). Completed Jul-2018.
2. **Vehicle abatement** (*carryover from FY 2017-18 audit workplan*) – Review the efficiency and effectiveness of vehicle abatement including the division of responsibility, response times, and costs per vehicle towed. Target date: Sep-2018 (T&E).

3. **Community center reuse program** (*carryover from FY 2017-18 audit workplan*) – Monitoring of tenants using facilities, programs offered, and cost savings (requested by Councilmember Jones). Target date: Sep-2018 (NSE).
4. **Santa Clara County Cities Association Expenditure Review Fiscal Years Ending June 30, 2017 and 2018** (*carryover from FY 2017-18 audit workplan*) – Routine audit of expenditures provided gratis to the Association (last audit was 2015). Target date: Sep-2018.
5. **Homeless assistance programs** – Performance metrics and effectiveness of city-funded homeless assistance programs (requested by a resident). Target date: Oct-2018 (NSE).
6. **Towing services** (*carryover from FY 2017-18 audit workplan*) – Review the City's monitoring of tow service agreements and evaluate the current towing services program structure. This is part two of an audit of vehicle abatement and towing. Target date: TBD.
7. **911 and 311 calls** (*carryover from FY 2017-18 audit workplan*) – Workload, call answering times, and customer service (requests by Councilmembers Davis and Jimenez). Target date: TBD.
8. **Development noticing** (*carryover from FY 2017-18 audit workplan*) – Effectiveness of outreach for new development including radius, timing, and languages (request by Neighborhood Commission members). Target date: TBD.
9. **Employee benefit funds** (*carryover from FY 2017-18 audit workplan*) – Administration audit and reconciliation of contributions and expenditures in the benefit funds. Budgeted expenditures in the health, dental, life, and unemployment insurance funds total \$92 million per year. Target date: TBD.
10. **BEST program** (*carryover from FY 2017-18 audit workplan*) – Review the evolution of the Mayor's Gang Prevention Task Force and BEST program over time, including the allocation process, contract monitoring, and grantee performance (requested by Councilmember Jones). Target date: TBD.

**Annual/recurring projects:**

11. **Semi-annual audit recommendation status reports** (on-going) – The City Auditor's Office will maintain an on-line dashboard of audit recommendations, and issue reports on the implementation status of all open audit recommendations as of June 30<sup>th</sup> and December 31<sup>st</sup>. Target dates: Sep-2018 and Mar-2019.
12. **Annual review of Team San José performance** (as required in the City's agreement with Team San José) – Annual review to determine whether Team San José met its performance metrics as of June 30, 2018. Target date: Nov-2018.
13. **Annual services report** (on-going) – 11<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. It also incorporates information about the financial condition of the city through graphics, standardized measures, and benchmarking to other jurisdictions. Target date: Dec-2018.
14. **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 MGO will conduct the annual audits of the Comprehensive Annual Financial Reports (CAFRs) of the city, the airport, and the pension systems. MGO will also conduct audits of the financial statements of the Successor Agency to the Redevelopment Agency, Convention Center, Hayes Mansion, the Clean Water Financing Authority, Deferred Compensation, Tier 3 Defined Contribution Plan, Voluntary Employee Beneficiary Association (VEBA), MTC compliance, and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Dec-2018.

15. **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, and the Library Parcel Tax Fund, satisfying the City's obligation for guaranteed annual audits. Target date: Dec-2018.
16. **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 30<sup>th</sup> and December 31<sup>st</sup>. Target dates: Sep-2018 and Mar-2019.

**Carryover projects and new projects:**

17. **In-lieu fees** (*carryover from FY 2017-18 audit workplan*) – Collection, tracking, and use of in-lieu fees (requested by a resident). Target date: TBD.
18. **Housing Department grant programs** (*carryover from FY 2017-18 audit workplan*) – Assess the efficiency and effectiveness the allocation process and monitoring of grantees, including whether grants are achieving the intended benefits.
19. **<NEW> Procurement card expenditures** – Routine audit of city credit card usage (last audit was 2014).
20. **<NEW> Form 700 filings** – Follow-up review of the filing status of required Statements of Economic Interest (Form 700).
21. **<NEW> Employee reimbursements** – Audit of employee reimbursements not covered in our 2017 [Audit of Employee Travel Expenses](#).

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

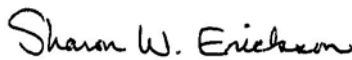
We designed the above list of projects to address high priority areas, while limiting the scope of work to what we can realistically accomplish. Items considered but not recommended at this time include:

1. *Absenteeism – use and monitoring of sick leave and other leave time*
2. *Animal services*
3. *Bilingual pay*
4. *Bingo (requested by a resident)*
5. *Building permit fees and taxes*
6. *Business improvement districts*
7. *City service response times (requested by Councilmember Jimenez)*
8. *Civic engagement*
9. *Civil service disciplinary and performance management systems and outcomes*
10. *Code enforcement timeliness (requested by Councilmember Jimenez)*
11. *Emergency medical response times – compliance with agreed-upon response time standards*
12. *Employee hiring – update hiring and vacancy analysis and turnover rates.*
13. *Emergency preparedness (requested by neighborhood association)*
14. *Franchise fees*
15. *Grant funding – effectiveness applying for outside grant funding of City programs (requested by Councilmember Khamis)*

- 16. Inspection programs – opportunities for coordination between departments (e.g. building, code enforcement, fire prevention, hazardous materials, stormwater, and pre-treatment)*
- 17. Marketing efforts – coordination of city marketing efforts and strategy (requested by Councilmember Khamis)*
- 18. Municipal Water System (requested by a resident; ranked high on the citywide risk assessment)*
- 19. Part-time employees – Cost, turnover, training, hiring, and applicability of the Opportunity to Work ordinance to the City's own part-time employees (requested by Councilmember Jimenez)*
- 20. Police crime reporting and burglary rates (the Police department ranked high on the citywide risk assessment)*
- 21. Police response times (the Police Department ranked high on the citywide risk assessment)*
- 22. Police overtime*
- 23. Procurement policies (requested by Councilmember Jimenez)*
- 24. Public records request procedures (requested by a resident)*
- 25. Retiree Health Care (ranked high on the annual citywide risk assessment)*
- 26. Sidewalk repair program (street landscape maintenance ranked high on the annual citywide risk assessment; sidewalk maintenance rates low in resident quality of service ratings)*
- 27. Stormwater program*
- 28. Traffic safety and operations (ranked high on citywide risk assessment)*
- 29. Wastewater pretreatment permits – Review best practices and opportunities to streamline the permitting process*
- 30. Workers' Compensation administration and cost (dropped from FY 2017-18 audit workplan)*

## **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.

  
Sharon W. Erickson  
City Auditor

cc: Council Appointees and Senior Staff

Attachment A: Citywide risk assessment model

# ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

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
	RELATIVE WEIGHTS OF RISK FACTORS				6		5		5		2		3		4		5	300
202	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	45,809,350	10	50,418,125	10		0	14,289,212	8	SPEC	6	2018	10	2007	10	234
15	PLANNING, BUILDING	COMM & ECON DEVMT	STRATEGIC SUPPORT	3,366,148	6	51,576,821	10	19.07	3		0	GEN	10	2017	10	2001	10	221
94	GENERAL FUND	CITY-WIDE	PERSONAL SERVICES	867,935,664	10		0	6,392.16	10		0	GEN	10	2011	10	2012	6	210
50	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT AND OTHER	54,883,757	10	6,917,356	7	190.50	9		0	GEN	10	2017	10	2018	0	210
60	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION SAFETY AND OPERATIONS	10,151,506	8		0	58.95	7		0	GEN	10	2015	10	2007	10	203
42	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	18,414,087	8	13,270,000	8	35.55	5		0	GEN	10	2018	10	2016	2	193
57	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINTENANCE	15,682,132	8		0	39.20	5		0	GEN	10	2017	10		10	193
184	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	26,203,639	9	16,635,940	8		0	67,868,491	10	SPEC	6	2012	10	2014	4	192
48	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE AND PATROL	279,321,889	10		0	1,132.50	10		0	GEN	10	2018	10	2016	2	190
171	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (1)	142,398	2	36,410,343	10		0	291,952,471	10	SPEC	6	2011	10		10	190
27	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	35,590,314	10	3,480,571	6	64.59	7		0	SPEC	6	2017	10	2017	1	188
33	PARKS, RECREATION	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	44,768,165	10		0	322.61	9		0	GEN	10		0		10	185
190	COMM ENERGY	ENVIRON & UTILITY SVCS	SAN JOSE CLEAN ENERGY OPERATING FUND (5)	126,191,620	10	138,172,000	10		0	500,000	3	SPEC	6		0		10	184
101	GENERAL FUND	CITY-WIDE	ENCUMBRANCE RESERVE	48,885,515	10		0		0		0	GEN	10	2011	10		10	180
13	PLANNING, BUILDING	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION IN	35,937,241	10		0	203.61	9		0	GEN	10	2017	10	2017	1	180
66	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	30,612,475	10	20,250,000	9	25.02	4	5,250,000,000	10	GEN	10		0	2017	1	180
158	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - SELF-INSURED MEDICAL FUND (158)	14,320,580	8	1,762,000	4		0	118,685	2	SPEC	6	2015	10		10	180
187	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREE HEALTH CARE TRUST	101,716	2	15,534,285	8		0	82,510,939	10	SPEC	6	2011	10		10	180
192	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (5)	97,511,833	10	30,425,000	10		0	39,875,121	10	SPEC	6		0	2012	6	178
201	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	24,117,371	9	24,726,370	9		0	2,787,038	5	SPEC	6		0	2003	10	177
161	FINANCE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	28,358,000	9	100,000	2		0	258,298	2	SPEC	6	2012	10		10	176
160	ECON DEVMT	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	4,031,683	6	4,021,000	6		0	20,135	1	SPEC	6	2017	10		10	176
46	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	73,299,974	10		0	283.50	9		0	GEN	10		0	2010	8	175
35	PARKS, RECREATION	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	37,350,198	10		0	308.95	9		0	GEN	10	2017	10	2018	0	175
155	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	63,629,489	10	4,000	1		0	661,786	3	SPEC	6	2015	10	2009	9	174
166	ECON DEVMT	COMM & ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND	14,432,000	8	15,292,000	8		0	23,209,316	9	SPEC	6		0		10	174
175	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	12,474,564	8	18,415,000	8		0	22,027,277	9	SPEC	6		0		10	174
156	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	11,943,210	8	30,000	1		0	3,738,928	6	SPEC	6	2015	10		10	173
108	GENERAL FUND	REVENUE	FRANCHISE FEES		0	50,474,798	10		0		0	GEN	10	2009	10	2008	10	170
151	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	86,647,614	10	1,252,000	4		0	92,501,033	10	SPEC	6		0		10	168
52	AIRPORT	TRANSPORT & AVIATION	AIRPORT FACILITIES	30,511,085	10		0	92.00	8		0	SPEC	6		0		10	168
84	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL SERVICES	17,505,741	8		0	76.90	8		0	GEN	10		0		10	168
47	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	4,587,740	6		0	22.00	4		0	GEN	10	2015	10	2010	8	166
147	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	122,570,089	10		0		0		0	CAP	5	2016	10	2007	10	165
68	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	92,728,118	10		0	13.00	2		0	GEN	10	2015	10	2013	5	165
162	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	11,841,323	8	8,605,840	7		0	7,926,272	7	SPEC	6		0	2007	10	165
173	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126)	64,824	1	3,981,526	6		0	50,274,305	10	SPEC	6	2011	10		10	164
21	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	133,967,262	10		0	44.64	6		0	SPEC	6	2017	10	2015	3	163
90	CITY MANAGER	STRATEGIC SUPPORT	LEAD AND MANAGE THE ORGANIZATION	19,132,667	8		0	65.95	7		0	GEN	10	2016	10	2016	2	163
61	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	10,138,179	8	1,680,400	4	18.60	3		0	GEN	10		0		10	163
182	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING ASSET FUND	29,107,974	9	42,800,000	10		0	85,928,134	10	SPEC	6		0	2014	4	162
72	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,011,915	6		0	8.50	1		0	GEN	10	2017	10		10	161
67	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	48,750,396	10	996,316	3	9.61	1		0	GEN	10		0		10	160
39	CITY MANAGER	PUBLIC SAFETY	CITY-WIDE EMERGENCY PREPAREDNESS	2,268,838	5		0	12.00	2		0	GEN	10	2018	10		10	160
150	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (5)	2,540,743	5	21,079,131	9		0	13,885,883	8	SPEC	6		0		10	159
194	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	32,272,468	10	162,330,776	10		0	58,625,051	10	SPEC	6		0	2016	2	158
58	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	14,831,446	8		0	48.25	6		0	GEN	10		0	2007	10	158
38	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	7,440,684	7		0	65.67	7		0	GEN	10	2017	10	2016	2	157

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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
45	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	6,816,091	7		0	62.17	7		0	GEN	10		0		10	157
40	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	201,627,459	10		0	736.98	10		0	GEN	10		0	2015	3	155
30	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO, MATERIALS, & DIGITAL RESO	32,082,106	10		0	310.55	9		0	GEN	10		0	2014	4	155
3	ECON DEVMT	COMM & ECON DEVMT	REAL ESTATE SERVICES	2,144,655	5		0	3.20	1		0	GEN	10	2012	10	2004	10	155
55	TRANSPORTATION	TRANSPORT & AVIATIO	PARKING SERVICES	19,563,529	8		0	68.09	7		0	GEN	10	2017	10	2018	0	153
200	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	16,926,636	8	29,368,000	9		0	4,314,454	6	SPEC	6		0	2012	6	153
16	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMEN	14,658,822	8		0	85.74	8		0	CAP	5		0		10	153
75	INFO TECHNOLOG	STRATEGIC SUPPORT	TECHNOLOGY INFRASTRUCTURE AND OPERAT	12,739,431	8		0	37.00	5		0	GEN	10	2016	10	2016	2	153
203	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE INVESTMENT ACT FUND (290)	9,843,639	7	9,818,773	7		0	1,186,878	4	SPEC	6		0		10	153
180	ENVIRON SVCS	ENVIRON & UTILITY SV	INTEGRATED WASTE MGMT FUND (423)	139,243,907	10	138,242,815	10		0	29,884,889	9	SPEC	6		0	2017	1	151
28	TRANSPORTATION	ENVIRON & UTILITY SV	SANITARY SEWER MAINTENANCE	17,556,444	8		0	108.00	9		0	SPEC	6		0	2010	8	151
70	HUMAN RESOURC	STRATEGIC SUPPORT	HEALTH AND SAFETY	5,921,354	6		0	15.00	3		0	GEN	10	2017	10	2012	6	151
157	HUMAN RESOURC	STRATEGIC SUPPORT	BENEFIT - LIFE INSURANCE FUND (156)	1,460,970	4	684,000	3		0	120,440	2	SPEC	6	2015	10		10	151
195	ENVIRON SVCS	ENVIRON & UTILITY SV	SOUTH BAY WATER RECYCLING OPERATING (5	8,334,207	7	12,540,000	8		0	0	0	SPEC	6		0		10	150
172	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	247,712,878	10	115,364,895	10		0	2,047,317,930	10	SPEC	6		0	2018	0	148
186	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	242,300,801	10	402,538,854	10		0	3,498,703,456	10	SPEC	6		0	2018	0	148
26	ENVIRON SVCS	ENVIRON & UTILITY SV	WASTEWATER MANAGEMENT	83,756,361	10		0	332.51	9		0	SPEC	6		0	2013	5	148
152	AIRPORT	TRANSPORT & AVIATIO	AIRPORT MAINT & OPERATION FUND (523)	83,535,140	10	0	0		0	35,082,266	10	SPEC	6		0		10	148
198	ENVIRON SVCS	ENVIRON & UTILITY SV	STORM SEWER OPERATING FUND (446)	25,168,809	9	33,258,846	10		0	13,332,766	8	SPEC	6		0	2016	2	148
163	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	4,432,837	6	3,242,059	6		0	7,482,803	7	SPEC	6		0		10	148
78	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	24,718,433	9		0	71.15	7		0	SPEC	6		0	2010	8	147
179	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	3,963,500	6	3,510,015	6		0	4,166,235	6	SPEC	6		0		10	146
77	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	24,509,150	9		0	79.10	8		0	GEN	10		0	2014	4	144
36	PARKS, RECREATI	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	8,908,757	7	22,405,133	9	35.09	5		0	GEN	10		0	2018	0	142
59	TRANSPORTATION	TRANSPORT & AVIATIO	TRANSPORTATION PLANNING AND PROJECT D	5,985,135	6		0	36.00	5		0	GEN	10		0	2004	10	141
183	TRANSPORTATION	TRANSPORT & AVIATIO	MAINTENANCE DISTRICT FUNDS	3,157,478	6	2,275,900	5		0	3,549,587	6	SPEC	6		0		10	141
96	GENERAL FUND	CITY-WIDE	CITY-WIDE EXPENSES	73,539,000	10		0		0		0	GEN	10		0		10	140
98	GENERAL FUND	CITY-WIDE	TRANSFERS TO OTHER FUNDS	38,136,064	10		0		0		0	GEN	10		0		10	140
80	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	28,144,583	9	17,062,064	8	41.54	6		0	CAP	5		0	2018	0	139
159	HUMAN RESOURC	STRATEGIC SUPPORT	BENEFIT - UNEMPLOYMENT INSURANCE FUND	702,930	3	20,000	1		0	1,810,918	4	SPEC	6	2015	10		10	139
37	PLANNING, BUILDI	NEIGHBORHOOD SVCS	CODE ENFORCEMENT	12,497,058	8		0	74.17	7		0	GEN	10		0	2013	5	138
153	AIRPORT	TRANSPORT & AVIATIO	AIRPORT REVENUE FUND (521)	0	0	172,732,574	10		0	101,494,086	10	SPEC	6		0		10	138
65	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	6,891,504	7		0	39.37	5	35,111,095	10	GEN	10		0	2014	4	137
167	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (30	3,108,000	6	2,279,000	5		0	1,374,433	4	SPEC	6		0		10	137
14	PLANNING, BUILDI	COMM & ECON DEVMT	CITYWIDE LAND USE PLANNING	4,441,276	6		0	25.15	4		0	GEN	10		0		10	136
106	GENERAL FUND	REVENUE	SALES TAX		0	233,500,000	10		0		0	GEN	10	2009	10	2015	3	135
181	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	8,076,222	7	9,183,401	7		0	8,875,843	7	SPEC	6		0	2013	5	134
189	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (45	3,997,750	6	1,785,000	4		0	2,402,056	5	SPEC	6		0		10	134
17	COMM ENERGY	ENVIRON & UTILITY SV	PROVIDING CLEAN ENERGY	74,439,069	10		0	7.85	1		0	SPEC	6		0		10	133
20	COMM ENERGY	ENVIRON & UTILITY SV	STRATEGIC SUPPORT	44,055,000	10		0	3.15	1		0	SPEC	6		0		10	133
22	ENVIRON SVCS	ENVIRON & UTILITY SV	POTABLE WATER DELIVERY	42,583,621	10		0	35.45	5		0	SPEC	6		0	2012	6	133
8	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PRODUCTION AND PRE	27,351,245	9		0	12.50	2		0	SPEC	6		0	2002	10	132
10	HOUSING	COMM & ECON DEVMT	NEIGH CAPITAL INVEST AND HOUSING SERVIC	17,384,871	8		0	8.80	1		0	SPEC	6	2012	10	2014	4	131
205	ECON DEVMT	COMM & ECON DEVMT	Funding for community based organizations (CBOs)	46,483,433	10		0		0		0	GEN	10	2015	10	2018	0	130
12	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	6,411,976	7	11,278,832	8	19.85	3		0	SPEC	6		0	2015	3	130
69	HUMAN RESOURC	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	2,759,531	5		0	16.00	3		0	GEN	10	2017	10	2015	3	130
105	GENERAL FUND	REVENUE	PROPERTY TAX		0	317,600,000	10		0		0	GEN	10		0		10	130
111	GENERAL FUND	REVENUE	BUSINESS TAXES		0	68,500,000	10		0		0	GEN	10		0		10	130
112	GENERAL FUND	REVENUE	LICENSES AND PERMITS		0	60,916,631	10		0		0	GEN	10		0		10	130
118	GENERAL FUND	REVENUE	FEES, RATES, AND CHARGES		0	52,615,920	10		0		0	GEN	10		0		10	130
32	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	8,595,018	7	553,000	3	41.76	6		0	GEN	10		0	2016	2	127

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85	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	7,212,396	7		0	7.10	1		0	GEN	10		0		10	127
144	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	34,035,000	10		0		0		0	CAP	5		0		10	125
136	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	31,898,000	10		0		0		0	CAP	5		0		10	125
110	GENERAL FUND	REVENUE	TELEPHONE LINE TAX		0	20,000,000	9		0		0	GEN	10		0	2008	10	125
121	GENERAL FUND	REVENUE	TRANSFERS		0	25,148,914	9		0		0	GEN	10		0		10	125
177	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (4	8,276,983	7	5,859,184	6		0	7,549,859	7	SPEC	6		0	2014	4	124
149	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	6,610,000	7		0		0	11,324,069	8	CAP	5		0	2006	10	123
97	GENERAL FUND	CITY-WIDE	CAPITAL CONTRIBUTIONS	9,155,000	7		0		0		0	GEN	10		0		10	122
82	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	7,676,944	7		0		0		0	GEN	10		0		10	122
164	CITY-WIDE	COMM & ECON DEVMT	COMMUNITY FACILITIES REVENUE FUND (422)	11,029,371	8	2,974,247	5		0	2,757,164	5	SPEC	6		0	2014	4	121
204	PARKS, RECREATION	CAPITAL PROGRAM	Park Trust Fund (375)	63,452,399	10		0		0		0	CAP	5		0	2009	9	120
79	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES	37,382,473	10		0	230.17	9		0	CAP	5		0	2018	0	120
154	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	3,216,990	6	0	0		0	19,002,717	8	SPEC	6		0		10	120
88	CITY CLERK	STRATEGIC SUPPORT	CITY CLERK SERVICES	2,425,146	5		0	13.00	2		0	GEN	10	2018	10	2016	2	120
107	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX		0	19,700,000	8		0		0	GEN	10		0		10	120
115	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES		0	11,420,000	8		0		0	GEN	10		0		10	120
116	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT		0	11,709,379	8		0		0	GEN	10		0		10	120
119	GENERAL FUND	REVENUE	OTHER REVENUE		0	10,867,471	8		0		0	GEN	10		0		10	120
122	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES		0	18,225,395	8		0		0	GEN	10		0		10	120
178	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	1,955,588	4	780,000	3		0	3,411,556	6	SPEC	6		0		10	119
41	FIRE	PUBLIC SAFETY	FIRE PREVENTION	5,991,252	6		0	21.18	4		0	GEN	10		0	2012	6	116
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	5,960,050	6		0	29.77	4		0	GEN	10		0	2012	6	116
176	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	4,391,646	6	0	0		0	4,430,861	6	SPEC	6		0		10	116
81	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	3,975,558	6		0		0		0	GEN	10		0		10	116
95	GENERAL FUND	CITY-WIDE	NON-PERSONAL/EQUIPMENT	118,450,222	10		0		0		0	GEN	10		0	2013	5	115
62	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	2,755,365	5		0	16.50	3		0	GEN	10	2011	10	2018	0	115
63	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	2,150,505	5		0	13.43	2		0	GEN	10	2015	10	2017	1	115
114	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY		0	6,832,000	7		0		0	GEN	10		0		10	115
124	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT		0	30,505,775	10		0		0	CAP	5		0		10	115
125	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES		0	33,719,000	10		0		0	CAP	5		0		10	115
126	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES		0	57,845,000	10		0		0	CAP	5		0		10	115
129	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	38,000,000	10		0		0	CAP	5		0		10	115
54	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT AND OTHER	116,609,143	10		0	52.00	6		0	SPEC	6		0	2017	1	113
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	31,356,389	10		0	12.00	2		0	SPEC	6		0	2013	5	113
140	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	11,253,000	8		0		0		0	CAP	5		0	1997	10	113
53	AIRPORT	TRANSPORT & AVIATION	AIRPORT OPERATIONS	29,128,493	9		0	60.00	7		0	SPEC	6		0	2017	1	112
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	6,763,720	7	15,140	1	13.60	2		0	GEN	10		0	2013	5	112
199	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (4	1,546,088	4	445,494	2		0	2,515,760	5	SPEC	6		0		10	112
142	PARKS, RECREATION	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGRAM	50,527,000	10		0		0	15,111,365	8	CAP	5		0	2014	4	111
64	FINANCE	STRATEGIC SUPPORT	PURCHASING AND RISK MANAGEMENT	3,381,460	6		0	17.06	3	165,300,000	10	GEN	10		0	2016	2	111
128	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX		0	21,000,000	9		0		0	CAP	5		0		10	110
134	CITY-WIDE	CAPITAL PROGRAM	OTHER TAXES, FEES AND CHARGES		0	27,078,000	9		0		0	CAP	5		0		10	110
18	COMM ENERGY	ENVIRON & UTILITY SVCS	COMM ENERGY CUSTOMER SUPPORT	4,440,363	6		0	6.00	1		0	SPEC	6		0		10	109
43	IND POLICE AUDIT	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,189,605	4		0	5.50	1		0	GEN	10		0		10	109
7	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PORTFOLIO DEVMT	2,135,425	5		0	11.50	2		0	SPEC	6		0	2002	10	108
174	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	17,300,000	8		0	0	0	SPEC	6		0		10	108
146	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	9,320,000	7		0		0		0	CAP	5		0		10	107
141	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	9,139,912	7		0		0		0	CAP	5		0		10	107
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STIM	7,918,219	7		0	11.73	2		0	GEN	10		0	2013	5	107
4	ECON DEVMT	COMM & ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	11,173,322	8		0	17.47	3		0	SPEC	6		0	2013	5	106
34	PARKS, RECREATION	NEIGHBORHOOD SVCS	COMMUNITY FACILITIES DEVMT	5,350,743	6		0	36.78	5		0	GEN	10		0	2015	3	106

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83	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	65,000	1		0	27.00	4		0	GEN	10		0		10	106
100	GENERAL FUND	CITY-WIDE	CONTINGENCY RESERVE	36,500,000	10		0		0		0	GEN	10		0	2015	3	105
99	GENERAL FUND	CITY-WIDE	EARMARKED RESERVES	35,341,775	10		0		0		0	GEN	10		0	2015	3	105
113	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES		0	14,983,000	8		0		0	GEN	10		0	2011	7	105
120	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS		0	52,549,884	10		0		0	GEN	10		0	2013	5	105
127	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX		0	16,000,000	8		0		0	CAP	5		0		10	105
87	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	663,857	3		0	1.00	1		0	GEN	10		0		10	103
74	INFO TECHNOLOG	STRATEGIC SUPPORT	BUSINESS SOLUTIONS	7,302,886	7		0	20.20	4		0	GEN	10		0	2016	2	102
196	PARKS, RECREATI	COMM & ECON DEVT	ST JAMES PARK MANAGEMENT DISTRICT FUND	589,174	3	20,400	1		0	2,797,317	5	SPEC	6		0		10	101
193	ENVIRON SVCS	ENVIRON & UTILITY SV	SEWAGE TRMT PLANT CONNECT FEE FUND (53)	460,000	2	2,313,000	5		0	12,755,233	8	SPEC	6		0	2012	6	101
148	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGR	79,356,000	10		0		0		0	CAP	5		0	2013	5	100
24	ENVIRON SVCS	ENVIRON & UTILITY SV	STORMWATER MANAGEMENT	8,775,716	7		0	40.04	6		0	SPEC	6		0	2016	2	100
29	TRANSPORTATION	ENVIRON & UTILITY SV	STORM SEWER MANAGEMENT	7,896,833	7		0	42.91	6		0	SPEC	6		0	2016	2	100
49	POLICE	PUBLIC SAFETY	Special Event Services		0		0		0		0	GEN	10	2010	10	2012	6	100
71	HUMAN RESOURC	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	554,255	3		0		0		0	GEN	10		0		10	98
56	TRANSPORTATION	TRANSPORT & AVIATIO	PAVEMENT MAINTENANCE	7,172,256	7		0	54.00	6		0	CAP	5		0	2016	2	97
102	GENERAL FUND	CITY-WIDE	General liability claims	5,000,000	6		0		0		0	GEN	10		0	2012	6	96
103	GENERAL FUND	CITY-WIDE	Sick leave payments upon retirement	5,000,000	6		0		0		0	GEN	10		0	2012	6	96
104	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE		0	101,189,393	10		0		0	GEN	10		0	2015	3	95
109	GENERAL FUND	REVENUE	UTILITY TAX		0	102,400,000	10		0		0	GEN	10		0	2015	3	95
123	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT		0	29,766,000	9		0		0	CAP	5		0	2011	7	95
44	IND POLICE AUDIT	PUBLIC SAFETY	STRATEGIC SUPPORT	160,321	2		0	0.50	0		0	GEN	10		0		10	92
23	ENVIRON SVCS	ENVIRON & UTILITY SV	RECYCLED WATER MANAGEMENT	7,533,304	7		0	22.59	4		0	SPEC	6		0	2016	2	90
31	LIBRARY	NEIGHBORHOOD SVCS	LITERACY AND LEARNING	2,974,490	5		0	14.06	2		0	GEN	10		0	2014	4	90
165	ECON DEVT	COMM & ECON DEVT	CONV & CULTURAL AFFAIRS FUND (536)	7,624,000	7	125,000	2		0	9,135,524	7	SPEC	6		0	2017	1	89
145	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	1,725,000	4		0		0		0	CAP	5		0		10	89
135	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS		0	1,027,000	4		0		0	CAP	5		0		10	85
185	PARKS, RECREATI	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	3,134,000	6	438,000	2		0	313,132	2	SPEC	6		0	2015	3	83
206	ECON DEVT	COMM & ECON DEVT	Public Art Projects	4,547,982	6		0		0		0	CAP	5		0	2012	6	81
76	INFO TECHNOLOG	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,568,565	5		0	10.80	2		0	GEN	10		0	2016	2	80
19	COMM ENERGY	ENVIRON & UTILITY SV	COMM ENERGY COMMUNITY PROGRAMMING	150,000	2		0		0		0	SPEC	6		0		10	80
131	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES		0	700,000	3		0		0	CAP	5		0		10	80
188	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (15)	17,790,925	8	41,000	1		0	1,272,999	4	SPEC	6		0	2018	0	79
191	CITY-WIDE	CITY-WIDE	SAN JOSE MUNI STADIUM CAPITAL FUND (476)	39,000	1	39,000	1		0		0	SPEC	6		0		10	79
139	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	3,121,000	6		0		0	541,130	3	CAP	5		0	2014	4	77
25	ENVIRON SVCS	ENVIRON & UTILITY SV	SUSTAINABILITY AND ENVIRONMENTAL HEALTH	1,369,917	4		0	9.77	1		0	SPEC	6		0	2012	6	77
138	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PR	250,000	2		0		0		0	CAP	5		0	2008	10	77
91	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	4,004,706	6		0	2.65	1		0	GEN	10		0	2017	1	76
89	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,938,117	5	52,000	1	2.00	1		0	GEN	10		0	2017	1	75
86	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,868,924	5		0	14.00	2		0	GEN	10		0	2017	1	75
168	ECON DEVT	COMM & ECON DEVT	ECON DEVT ADMINISTRATION LOAN FUND (44)	0	0	100	1		0	6,736	1	SPEC	6		0		10	75
197	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	0	0	200	1		0	19,522	1	SPEC	6		0		10	75
117	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT		0	424,940	2		0		0	GEN	10		0	2011	7	75
130	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX		0	200,000	2		0		0	CAP	5		0		10	75
132	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES		0	200,000	2		0		0	CAP	5		0		10	75
73	INFO TECHNOLOG	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	1,872,712	4		0	12.00	2		0	GEN	10		0	2016	2	74
11	HOUSING	COMM & ECON DEVT	RENT STABILIZATION AND TENANT PROTECTIO	2,520,543	5		0	17.85	3		0	SPEC	6		0	2016	2	73
9	HOUSING	COMM & ECON DEVT	HOMELESS INTERVENTIONS AND SOLUTIONS	19,905,155	8		0	7.00	1		0	SPEC	6		0	2018	0	71
133	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES		0	75,000	1		0		0	CAP	5		0		10	70
92	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	4,253,807	6		0	15.20	3		0	SPEC	6		0	2018	0	69
51	AIRPORT	TRANSPORT & AVIATIO	AIRPORT BUSINESS DEVELOPMENT	3,958,386	6		0	11.50	2		0	SPEC	6		0	2017	1	69



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143	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	3,372,000	6		0		0	1,587,264	4	CAP	5		0	2016	2	69
93	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,669,027	5		0	24.55	4		0	SPEC	6		0	2018	0	68
137	INFO TECHNOLOG	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	0	0		0		0		0	CAP	5		0		10	65
169	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	125,000	2	20,000	1		0	1,419,847	4	SPEC	6		0	2015	3	58
170	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	0	0		0	142,993	2	SPEC	6		0	2017	1	27
	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					<2008	10	
				0	1	0	1	1	1	0	1	CAP	5	NO	0	2009	9	
				100,000	2	100,000	2	5	1	100,000	2			YES	10	2010	8	
				500,000	3	500,000	3	10	2	500,000	3	SPEC	6			2011	7	
				1,000,000	4	1,000,000	4	15	3	1,000,000	4					2012	6	
				2,000,000	5	2,000,000	5	20	4	2,000,000	5					2013	5	
				3,000,000	6	3,000,000	6	30	5	3,000,000	6					2014	4	
				6,000,000	7	6,000,000	7	40	6	6,000,000	7					2015	3	
				10,000,000	8	10,000,000	8	55	7	10,000,000	8	GEN	10			2016	2	
				20,000,000	9	20,000,000	9	75	8	20,000,000	9					2017	1	
				30,000,000	10	30,000,000	10	100	9	30,000,000	10					2018	0	
				MORE	10	MORE	10	500	10	MORE	10							
								MORE	10									