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# AGENDA REPORT

**TO:** Sabrina B. Landreth  
City Administrator

**FROM:** Katano Kasaine  
Finance Director/Treasurer

**SUBJECT:** Measure C – Oakland Hotel Tax Audit  
and Program Status Report

**DATE:** March 19, 2018

City Administrator Approval

Date:

4/10/18

## RECOMMENDATION

**Staff Recommends That The City Council Receive The Measure C-Oakland Hotel Tax Audit And Program Status Report For The Year Ended June 30, 2017.**

## EXECUTIVE SUMMARY

The Finance Department is pleased to present to the City Council the attached Measure C – Oakland Hotel Tax Audit and Program Status Report.

Measure C, Section 4.24.031.E, requires an independent annual audit or review to be performed as provided by Government Code Sections 50075.1 and 50075.3 to assure accountability and the proper disbursement of the proceeds of this surcharge in accordance with the purpose stated in this measure. Government Code Sections 50075.3 (a) and (b) require the Chief Financial Officer to present to the governing board an annual report identifying (a) the amount of funds collected and expended; and (b) the status of any project required or authorized to be funded.

The Independent Auditor's Report for fiscal year (FY) ended June 30, 2017 did not contain any findings and did not identify any deficiencies in internal controls.

## BACKGROUND / LEGISLATIVE HISTORY

The Oakland City Council approved Resolution No. 81855 C.M.S. on March 17, 2009 submitting the Measure C – Oakland Hotel Tax to the electors at the July 21, 2009 special election approving, adopting and levying the additional transient occupancy tax for Measure C. The voters of the City of Oakland approved Measure C in July 2009.

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Finance and Management Committee  
April 24, 2018

Measure C increases the transient occupancy tax from 11 percent to 14 percent. The additional transient occupancy tax is allocated to the following programs as described:

Oakland Convention and Visitors Bureau	50.0%
Oakland Zoo	12.5%
Oakland Museum of California	12.5%
Chabot Space and Science Center	12.5%
Cultural Arts Programs and Festivals	12.5%

Williams, Adley & Company-CA, LLP, an independent accounting firm and subcontractor to Macias, Gini & O'Connell, the City's external auditor, performed the Measure C- Oakland Hotel Tax financial audit for the year ending June 30, 2017 (**Attachment A**). This report also provides the annual program status report for the Measure C programs (Oakland Convention and Visitors Bureau, Oakland Zoo, Oakland Museum of California, Chabot Space and Science Center and Cultural Arts Programs and Festivals) for FY 2016-2017 in accordance with Government Code Section 50075.3 (b).

### **ANALYSIS AND POLICY ALTERNATIVES**

The Measure C audit report reflects the independent auditor's opinion that the Measure C financial schedule of revenues and expenditures fairly presents, in all material respects, Measure C activities in conformity with United States generally accepted accounting principles and in compliance with the purposes for which Measure C was approved by the voters.

The audit disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards (**See page 7 of Attachment A**).

**Table 1** is a summary of Measure C expenditures for FY 2016 and 2017 by category:

**Table 1: Summary of Measure C Expenditures**

	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>
Oakland Convention and Visitors Bureau	\$2,729,809	\$2,654,477
Oakland Zoo	683,089	664,239
Oakland Museum of California	683,089	664,239
Chabot Space and Science Center	683,089	664,239
Cultural Arts Programs and Festivals	583,424	794,746
<b>Total Expenditures</b>	<b>\$5,362,500</b>	<b>\$5,441,940</b>

The Measure C expenditures for FY 2016-2017 by program are summarized in **Table 2**, along with a description of each program. The attached audit report provides further details on program achievements and number of people served during FY 2016-17.

**Table 2: Measure C Summary by Program**

Program	Program Description	FY 2016-17 Expenditures
Oakland Convention and Visitors Bureau	The Oakland Convention and Visitors Bureau (OCVB) promotes the Oakland Convention Center to convention customers and the City to visitors. The incremental Measure C revenue allows the OCVB to market the City as a destination for visitors, develop and promote a branding strategy, and promote the Oakland Convention Center to the travel trades to generate additional sales for the convention business.	\$2,654,477
Oakland Zoo	The Oakland Zoo (the Zoo) draws approximately 600,000 visitors per year. The Zoo provides the Zoo-to-community outreach program, which serves the Oakland Unified School District with free programs targeted exclusively to lower economic levels of the community such as Head Start and California Early Childhood Development Centers.	\$664,239
Oakland Museum of California	The Oakland Museum of California (the Museum) presents and interprets the art, history, and natural environment of the state of California and it has the most comprehensive collection of objects, artifacts, and art work related to the development of California. The incremental Measure C revenue allows the Museum to fund additional programs and exhibits that were reduced or eliminated in recent years due to budget reductions.	\$664,239
Chabot Space and Science Center	The Chabot Space and Science Center (the Center) is a world class space and science center for residents and visitors of the City. The incremental Measure C revenue enables the Center to continue to provide important programs such as the Discovery Lab, Techbridge, the Challenger Learning Center, Micronauts, Galaxy Explorers, Summer Camps and Scout Groups.	\$664,239
Cultural Arts Programs and Festivals	The City's Cultural Funding program (the Program) was established to fund cultural arts programs and festivals in Oakland to draw Oakland residents and visitors to venues citywide, adding vibrancy, fueling community revitalization and creating jobs. The incremental Measure C revenue allows the City to continue to fund programs and festivals through the Cultural Funding Program and the Art & Soul Festival Program, both managed by the Cultural Arts and Marketing Division.	\$794,746
<b>TOTAL</b>		<b>\$ 5,441,940</b>

**FISCAL IMPACT**

This is an informational report only; there is no fiscal impact. At June 30, 2017, Measure C fund balance was \$838,252.

**PUBLIC OUTREACH / INTEREST**

This item did not require any additional public outreach other than the required posting on the City's website.

**COORDINATION**

This report was prepared in coordination with the Controller's Bureau and the City Attorney's Office.

**SUSTAINABLE OPPORTUNITIES**

**Economic:** There are no economic opportunities associated with this report.

**Environmental:** There are no environmental opportunities associated with this report.

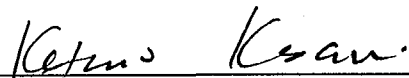
**Social Equity:** There are no social equity opportunities associated with this report.

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff recommends that the City Council receive the Measure C – Oakland Hotel Tax (Measure C) Audit and Program Status Report for the year ended June 30, 2017.

For questions regarding this report, please contact Kirsten LaCasse, Controller, at (510) 238-6776.

Respectfully submitted,

  
\_\_\_\_\_  
KATANO KASAINÉ  
Finance Director/Treasurer  
Finance Department

Prepared by:  
Kirsten LaCasse  
Controller  
Finance Department, Controller's Bureau

Attachments (1):

A: Measure C –Oakland Hotel Tax Independent Accountant's Report and Budgetary Comparison Schedule for the year ended June 30, 2017

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Finance and Management Committee  
April 24, 2018

# **ATTACHMENT A**

*Measure C – Oakland Hotel Tax Audit and Program Status Report*

# **CITY OF OAKLAND - MEASURE C**

Oakland Hotel Tax  
(A Fund of the City of Oakland)  
Budgetary Comparison Schedule and Other Information

Year Ended June 30, 2017

(With Independent Auditor's Report Thereon)



WILLIAMS, ADLEY & COMPANY-CA, LLP  
*Certified Public Accountants / Management Consultants*

**CITY OF OAKLAND**  
**Measure C – Oakland Hotel Tax**  
**(A Fund of the City of Oakland)**  
**Budgetary Comparison Schedule and Other Information**  
**Year Ended June 30, 2017**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council  
City of Oakland, California

### **Report on the Financial Schedule**

We have audited the accompanying budgetary comparison schedule of the City of Oakland's (City) Measure C – Oakland Hotel Tax (Measure C), a fund of the City for the year ended June 30, 2017, and the related notes to the budgetary comparison schedule, which collectively comprise the financial schedule.

### ***Management's Responsibility for the Financial Schedule***

Management is responsible for the preparation and fair presentation of the financial schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial schedule that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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**WILLIAMS, ADLEY & COMPANY-CA, LLP**

*Certified Public Accountants / Management Consultants*

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<http://wacllp.com>





***Opinion***

In our opinion, the financial schedule referred to above presents fairly, in all material respects, the revenues and expenditures of Measure C – Oakland Hotel Tax for the year ended June 30, 2017, in conformity with the basis of accounting described in Note B.

***Emphasis of Matter***

The financial schedule was prepared to present the total revenue and expenditure of Measure C fund as described in Note B, and does not purport to, and does not, present fairly the changes in the City's financial position for the year ended June 30, 2017 in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial schedule as a whole. The Status Report on the Use of Measure C Funds is presented for purposes of additional analysis and is not a required part of the financial schedule.

The Status Report on the Use of Measure C Funds information has not been subjected to the auditing procedures applied in the audit of the financial schedule and, accordingly, we do not express an opinion or provide any assurance on it.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2017, on our consideration of the City's internal control over financial reporting as it pertains to Measure C – Oakland Hotel Tax and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Williams, Adley & Company - CA, LLP*  
Oakland, California  
December 29, 2017

**CITY OF OAKLAND**  
**Measure C - Oakland Hotel Tax**  
**(A Fund of the City of Oakland)**  
**Budgetary Comparison Schedule**  
**Year Ended June 30, 2017**

	Original Budget	Final Budget	Actual (Budgetary Basis)	Positive (Negative) Variance
<b>Revenues:</b>				
Transient occupancy tax surcharge				
Oakland Convention and Visitors Bureau	\$ 2,642,652	\$ 2,642,652	\$ 2,942,227	\$ 299,575
Oakland Zoo	660,663	660,663	735,557	74,894
Oakland Museum of California	660,663	660,663	735,557	74,894
Chabot Space and Science Center	660,663	660,663	735,557	74,894
Cultural Art Programs and Festivals	660,663	660,663	735,557	74,894
Total Revenue	5,285,304	5,285,304	5,884,455	599,151
<b>Expenditures:</b>				
Oakland Convention and Visitors Bureau	2,642,652	2,642,652	2,654,477	(11,825)
Oakland Zoo	660,663	660,663	664,239	(3,576)
Oakland Museum of California	660,663	660,663	664,239	(3,576)
Chabot Space and Science Center	660,663	660,663	664,239	(3,576)
Cultural Art Programs and Festivals	660,663	1,039,763	794,746	245,017
Total Expenditures	5,285,304	5,664,404	5,441,940	222,464
Change in fund balance, on a budgetary basis	\$ -	\$ (379,100)	442,515	\$ 821,615
<b>Items not budgeted:</b>				
Investment income			4,585	
Change in fund balance, on a GAAP basis			447,100	
Fund balance, beginning of year			391,152	
Fund balance, end of year			\$ 838,252	

The notes to the budgetary comparison schedule are an integral part of this schedule.

**CITY OF OAKLAND**  
**Measure C – Oakland Hotel Tax**  
**(A Fund of the City of Oakland)**  
**Notes to Budgetary Comparison Schedule**  
**Year Ended June 30, 2017**

**NOTE A – DESCRIPTION OF REPORTING ENTITY**

The Oakland City Council (City Council) approved Resolution No. 81855 on March 17, 2009 submitting the Measure C – Oakland Hotel Tax (Measure C) to the electors at the July 21, 2009 general election approving, adopting, and levying an additional transient occupancy tax for Measure C. The voters of the City of Oakland (City) approved Measure C in July 2009.

Measure C increases the transient occupancy tax from 11% to 14%. Revenue from the additional transient occupancy tax is allocated to the following programs as described. Unused funds are carried forward to be used in future years.

Oakland Convention and Visitors Bureau	50.0%
Oakland Zoo	12.5%
Oakland Museum of California	12.5%
Chabot Space and Science Center	12.5%
Cultural Arts Programs and Festivals	12.5%

The transient occupancy tax is considered a debt owed by a transient to the City that can be extinguished only by payment of the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the transient occupancy tax shall be due upon the transient's ceasing to occupy space in the hotel.

Measure C funds the following activities:

1. The Oakland Convention and Visitors Bureau (CVB) promotes the Oakland Convention Center to convention customers and the City to visitors. The incremental Measure C revenue allows the CVB to market the City as a destination for visitors, develop and promote a branding strategy, and promote the Oakland Convention Center to the travel trades to generate additional sales for the convention business.
2. The Oakland Zoo (Zoo) draws approximately 600,000 visitors per year. The Zoo provides the Zoo-to-Community outreach program, which serves the Oakland Unified School District with free programs targeted exclusively to lower economic levels of the community such as Head Start and California Early Childhood Development Centers.
3. The Oakland Museum of California (Museum) presents and interprets the art, history, and natural environment of the state of California and it has the most comprehensive collection of objects, artifacts, and art work related to the development of California. The incremental Measure C revenue allows the Museum to fund additional programs and exhibits that were reduced or eliminated in recent years due to budget reductions.
4. The Chabot Space and Science Center (Center) is a world class space and science center for residents and visitors of the City. The incremental Measure C revenue enables the Center to continue to provide important programs such as the Discovery Lab, Techbridge, the Challenger Learning Center, Micronauts, Galaxy Explorers, Summer Camps and Scout Groups.
5. The City's Cultural Arts Programs and Festivals (Program) was established to fund cultural arts programs and festivals in Oakland to draw Oakland residents and visitors to venues citywide, adding vibrancy, fueling community revitalization and creating jobs. The incremental Measure C revenue allows the City to continue to fund programs and festivals through the Cultural Funding Program and the Art and Soul Festival Program managed by the Cultural Arts and Marketing Division of the Economic and Workforce Development (EWD).

**CITY OF OAKLAND**  
**Measure C – Oakland Hotel Tax**  
**(A Fund of the City of Oakland)**  
**Notes to Budgetary Comparison Schedule**  
**Year Ended June 30, 2017**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Presentation*

The accompanying budgetary comparison schedule presents only the revenues and expenditures of the Measure C activities and does not purport to, and does not present fairly the changes in the City's financial position for the year ended June 30, 2017 in conformity with accounting principles generally accepted in the United States of America.

A special revenue fund (governmental fund) is used to account for the City's Measure C activities. The measurement focus is based upon the determination of changes in financial position rather than upon the determination of net income. A special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

*Basis of Accounting*

In accordance with the provisions of the City Charter, the City adopts an annual budget for the Measure C activity, which must be approved through a resolution by the City Council. The budget for Measure C is prepared on a modified accrual basis.

The Measure C activities are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when "susceptible to accrual" (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined and "available" means that revenues are collected within the current period or soon enough thereafter to pay liabilities of the current period. Revenues susceptible to accrual include the transient occupancy tax surcharge. The City considers the transient occupancy tax surcharge revenues to be available for the year levied and if they are collected within 120 days of the end of the current year. Expenditures are recorded when a liability is incurred, as under accrual accounting.

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**NOTE C – BUDGET**

Measure C, as approved by the voters in July 2009, requires the adoption of an annual budget, which must be approved by the City Council. The City budgets annually for the Measure C activities. The budget is prepared on the modified accrual basis, except that the City does not budget for investment earnings on Measure C investments.

Budgetary control is maintained at the fund level. Line item reclassification amendments to the budget may be initiated and reviewed by the City Council, but approved by the City Administrator. Any shifting of appropriations between separate funds must be approved by the City Council. Annual appropriations for the budget lapse at the end of the fiscal year to the extent that they have not been expended. At year-end, unobligated appropriations may lapse and remain within the authorized program. Supplemental budgetary changes made to Measure C throughout the year, if any, are reflected in the "final budget" column of the accompanying budgetary comparison schedule.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and Members of the City Council  
City of Oakland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the budgetary comparison schedule (financial schedule) of the City of Oakland's (City) Measure C – Oakland Hotel Tax (Measure C), a fund of the City, for the year ended June 30, 2017, and the related notes to the financial schedule which collectively comprise the financial schedule and have issued our report thereon dated December 29, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial schedule, we considered the City's internal control over financial reporting (internal control) as it pertains to Measure C, to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial schedule, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting as it pertains to Measure C.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial schedule will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's Measure C's financial schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance as it pertains to Measure C. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance as it pertains to Measure C. Accordingly, this communication is not suitable for any other purpose.

*Williams, Adley & Company - Co., LLP*

Oakland, CA  
December 29, 2017

**CITY OF OAKLAND**  
**Measure C – Oakland Hotel Tax**  
**(A Fund of the City of Oakland)**  
**Schedule of Findings and Responses**  
**Year Ended June 30, 2017**

There were no findings reported in the current year

**CITY OF OAKLAND**  
**Measure C – Oakland Hotel Tax**  
**(A Fund of the City of Oakland)**  
**Status of Prior Year Findings and Recommendations**  
**Year Ended June 30, 2017**

There were no findings reported in the prior year.



## **SUPPLEMENTARY INFORMATION**

**CITY OF OAKLAND**  
**Measure C – Oakland Hotel Tax**  
**(A Fund of the City of Oakland)**  
**Supplementary Information**  
**Year Ended June 30, 2017**

The following table is a status report on the use of Measure C funds for projects required or authorized to be funded. The listed programs did not employ any City personnel (FTEs for the full year) during the year ended June 30, 2017, and were ongoing as of the end of the fiscal year.

Program Name and Description (Measure C Description)	Expended Amount	Program Achievements	Outcomes Number of People Served During the Year / Other
<b>Oakland Convention and Visitors Bureau</b>			
Marketing/Communications	\$ 1,955,388	<p>Market Oakland as a travel destination to stimulate transient occupancy tax, solicit meetings, conventions, travel, etc.</p> <p>Market Oakland to create strong consumer awareness about the positive assets of Oakland as a travel destination. Project a positive image for Oakland, interacting with national media print and electronic. Promoting Oakland internationally to capitalize on international lift from OAK.</p> <p>Launched Oakland Urban Wine Trail. 30,000 brochures distributed 40 million media impressions, 70,000 page views at oaklandurbanwinetrail.com, 100 media &amp; stakeholders attended kickoff event. Launched Oakland Ale Trail.</p> <p>Produced Inspiration Guide, Dining Guide: Bars &amp; Bites and Oakland Relocation Guide.</p> <p>Restaurant Week: 93 participating restaurants.</p> <p>Social Media / Technology - expanded Oakland's exposure on social media and continue to update Facebook fan page, Twitter presence, enhanced Instagram engagement.</p> <p>Developed strong relations with local news directors in TV, print and radio.</p>	<p>1.2 million website page views, 251% increase in YouTube Channel views, Instagram followers up 37%, Facebook followers up 22%, Facebook Video Minute Views up by 63,500%. #oaklandlove it used in 39,947 posts.</p> <p>Promoted Oakland to thousands of travel professionals through the UK and Canada. Participated in a CEO Summit with CEOs from major California cities holding press conferences throughout Mexico and Canada to strengthen our 'Welcome' message.</p> <p>E-newsletter subscribers: Consumer 3,070. 1,400 PR, Industry 1415, average open rate of 22%. Launched the monthly Oakland Spotlight and continued the Events of the Week newsletter.</p> <p>An estimated 3.7 million visitors to Oakland. Visitors spent more than \$627 million generating over \$48 million in general fund tax revenue for Oakland.</p> <p>Restaurant week created 454,396+ website visits; \$24 million paid impressions and seated 5,000 diners.</p> <p>PR: 30 press visits, 80 media outlets, 635 million reach with 10 major countries reached.</p> <p>Secured over 85 media placements in top tier publications.</p>

**CITY OF OAKLAND**  
**Measure C – Oakland Hotel Tax**  
**(A Fund of the City of Oakland)**  
**Supplementary Information**  
**Year Ended June 30, 2017**

Program Name and Description (Measure C Description)	Expended Amount	Program Achievements	Outcomes Number of People Served During the Year / Other
<b>Oakland Convention and Visitors Bureau - Continued</b>			
Sales	\$ 458,559	<p>Trained over 100 front line staff through three digital marketing training programs.</p> <p>Promoted Oakland to the Travel Trade and meeting planners to generate group and convention business through attendance and sponsorships of national and international trade shows.</p> <p>Hosted sales training events and digital media training for hotel sales staff</p>	<p>Launched a "Queer 101" LGBTQ training and awareness program for front line hospitality workers in Oakland.</p> <p>Leads grew by 33%, over \$12.1 million in economic impact, 21 tradeshow attendees, 32 familiarization tours and 125 customers were hosted.</p> <p>Increased hotel weekend stays by 3.7% over previous year.</p>
Operations	\$ 240,530	<p>Managed administrative costs by selecting lower cost local vendors</p> <p>Opened new Visitor Center in JLS and welcomed over 9,000 visitors in the last year</p>	<p>Operating costs were below budget</p> <p>Utilized local Oakland artists to design and craft furniture and displays.</p>
<b>Subtotal Oakland Convention and Visitors Bureau</b>	<b>\$ 2,654,477</b>		
<b>Oakland Zoo</b>			
Zoo To Community Program	\$ 368,458	<p>The Oakland Zoo uses Measure C funds for the following activities: Education department provided zoo education programs to underserved elementary and middle schools, child development centers, head start centers, libraries, and outdoor venues in the City of Oakland. These programs included school-based ZooMobile programs in individual classrooms and multi-class assemblies, as well as site-based zoo school classes and wildlife assemblies. Our conservation ZooMobile also provided free conservation programming at Oakland schools, libraries, and special events. In addition, bus transportation was provided from Oakland schools to the Zoo for Zoo-based programs.</p>	<p>A total of 5,499 students participated in OZ Zoo-to Community programs and over 101,600 people were served at various fairs, festivals, and community events. Approximately 20,628 Oakland residents had the chance to use 3,438 free family vouchers that were distributed to underserved schools and Zoo-to-Community events in Oakland. An additional 2,062 were distributed throughout Alameda County Senior Free days, 1,432 senior admitted free in one day.</p>
Conservation & Education	\$ 95,307	<p>Provide hands-on conservation and environmental education and service opportunities to local families, schools, community and youth groups, and business in cooperation with the zoo's horticulture, animal care and conservation, and education departments.</p>	<p>A total of 190 schools, community groups and businesses sent 3,223 volunteers to participate in these service projects, and an additional 693 family members joined in our 3rd Saturday Creek Crew projects.</p>

**CITY OF OAKLAND**  
**Measure C – Oakland Hotel Tax**  
**(A Fund of the City of Oakland)**  
**Supplementary Information**  
**Year Ended June 30, 2017**

Program Name and Description (Measure C Description)	Expended Amount	Program Achievements	Outcomes Number of People Served During the Year / Other
<b>Oakland Zoo Continued</b>			
Volunteers	\$ 64,267	Volunteers help to inspire and educate our visitors as they participate in local conservation projects such as Arroyo Viejo Creek and Peralta Creek Watershed Restoration, the Ventana Wildlife society and the California Condor Recovery program, and global projects such as ARCAS in Guatemala, Centre ValBio in Madagascar, and the Uganda Carnivore Communities, Conservation, and children projects in Uganda.	692 volunteers, including 176 teen volunteers working as part of our Teen Wild Guides program
Exhibits/Parking	\$ 136,207	General repairs/maintenance of facilities	More than 710,580 Visitors
<b>Subtotal Oakland Zoo</b>	<b>\$ 664,239</b>		
<b>Oakland Museum of California</b>			
Museum exhibitions and education programs	\$ 166,060	The 2016-17 scheduled included a number of exhibitions including Altered State: Marijuana in California, All Power to the People: Black Panthers at 50, Of Dogs and Other People: The Art of Roy DeForest, Over the Top: Math Bass and the Imperial Court of San Francisco, and Dorothea Lange: The Politics of Seeing. Altered State received three regional and national awards for excellence in engaging community with exhibition development and All Power to the People drew one of the largest visitations in the museum's history. The museum also made significant rotations of collections and exhibits in its 90,000 square feet of core collection galleries of California Art, History and Natural Sciences.	More than 220,000 on-site visitors to OMCA exhibitions, an increase of more than 25,000 visitors from FY16.
Public Programs and Community Festivals	\$ 166,060	OMCA produces a wide range of participatory public programs on-site and off-site. Major programs include Friday Nights @ OMCA in partnership with Off the Grid; OMCA Connects which engages the public in off-site neighborhood and community events, and large-scale community festivals including Dias de Los Muertos and Lunar New Year. In FY17, the museum expanded Friday Nights during summer months, adding	Approximately 180,000 people participated in Friday Nights plus thousands more program participants on-site and off-site.

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an additional open hour, increasing the number of food trucks and adding family activities and performances to the garden venue.

Program Name and Description (Measure C Description)	Expended Amount	Program Achievements	Outcomes Number of People Served During the Year / Other
<b>Oakland Museum of California continued</b>			
Education and School Programs	\$ 166,060	The Museum provides a wide range of school field trips, curriculum resources, and teacher training. In 2016-17, OMCA began implementing new programming as part of a new educational framework that places the student at the center of the learning experience and is designed to link to Common Core Curriculum with an emphasis on collaboration, creativity, and critical thinking. This year, the Black Panther exhibition was particularly successful in attracting more than 5,000 students including many middle and high school students. School initiatives are supported by a volunteer docent corps of some 200 actively touring docents.	More than 35,000 students and teachers from throughout Oakland, the Bay Area and Northern California are served to OMCA education programs.
Collections Care	\$ 166,059	The Museum's collections comprise more than 2 million artifacts, art works, natural science specimens and large photographic collections. It is the most complete multi-disciplinary collection related to California and its people in the world. In 2016-17, the Museum began a major collection care initiative to review its large photographic archives, prioritize collections for long-term care and cataloguing, and developing new cold storage capacity to preserve acetate negatives.	Hundreds of thousands of people benefit from access to the Museum's collections through core gallery presentations on-site as well as through loans to other institutions.
<b>Subtotal Oakland Museum of California</b>	<b>\$ 664,239</b>		
<b>Chabot Space and Science Center</b>			
Support science & educational awareness	\$ 664,239	Chabot Space & Science Center uses Measure C funding to increase attractiveness for its visitors. Also, funds are used to continue to provide science & educational awareness for school groups and the general public visiting the City of Oakland.	General Admission Tickets (July 2016 - June 2017): 105,796 School Students Attendance (July 2016 - June 2017): 33,330 Grand Total: 139,126
<b>Subtotal Chabot Space and Science Center</b>	<b>\$ 664,239</b>		

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Program Name and Description (Measure C Description)	Expended Amount	Program Achievements	Outcomes Number of People Served During the Year / Other
<b>Cultural Arts Programs and Festivals</b>			
Cultural Funding Program	\$ 471,520	Grant funds awarded in the Individual Artist Project Support, Organization Project Support, Artists-in-the-Schools and Organizational Assistance categories supported approximately 10,560 cultural events and activities, with roughly 7,780 of these activities offered free to the public. These highly sought-after arts grants leveraged over \$5.3 million in private-sector spending on the arts (including ticket sales, ancillary expenditures by arts attendees, private-sector grants and contributions, and taxes payable to the City and State), representing an almost 5-to-1 return on the City's total investment.	An estimated 300,000 participants were exposed to Oakland arts organizations and artists through the grant-funded activities; of this total, an estimated 81.6% were Oakland-based citizens. Separately, 12,850 students from Unified School District and Charter schools directly participated in the arts through 73 artist residencies funded by Art in the Schools grants.
Art & Soul Festival	\$ 147,590	These funds were used to supplement performing entertainer fees and marketing for Art + Soul. The festival is a major economic development and revitalization tool for Oakland that attracts 30,000 people to downtown, supports local businesses; generate extensive positive publicity, offer cultural enrichment for Oakland residents and visitors in addition to providing a forum for Oakland and regional/national artists. Measure C funds are used to leverage an additional \$500,000 in proceeds from admissions, concessions, booth fees and sponsorships to sustain the annual event. Each year, the festival employs approximately 100 temporary workers (many Oakland residents) and 150 performing artists in addition to contracting with local vendors for equipment, supplies and services. More than 170 local artisans, nonprofits and small businesses are promoted through booth space and other festival activities.	Projected annual audience is 30,000 people at the festival itself with exposure to millions throughout the region through the media.
Fairs & Festival (Parades, Runs and Street Festival fund)	\$ 175,636	These funds were used to offset City fees and costs for thirteen (13) large-scale community festivals. These events support economic development and community revitalization, generate foot traffic in neighborhood commercial districts and celebrate Oakland's cultural diversity. These thirteen (13) annual festivals have a combined annual attendance of approximately 350,000 people and represent an estimated combined private sector investment of \$1.0 million.	These thirteen (13) annual festivals have a combined annual attendance of approximately 350,000 people and represent an estimated combined private sector investment of \$1.0 million.
<b>Subtotal Cultural Arts Programs and Festivals</b>	<b>\$ 794,746</b>		