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AGENDA REPORT

TO: Sabrina B. Landreth
City Administrator

FROM: Kirsten LaCasse
Interim Controller

SUBJECT: Measure Y – Violence Prevention and
Public Safety Act of 2004 Audit Report

DATE: January 19, 2016

City Administrator Approval

Date:

[Handwritten Signature]
1/26/16

RECOMMENDATION

Staff Recommends That The City Council Accept The Measure Y – Violence Prevention And Public Safety Act Of 2004 Audit Report For The Year Ended June 30, 2015.

EXECUTIVE SUMMARY

The Finance Department, Controller's Bureau is pleased to present to the City Council the attached Measure Y – Violence Prevention and Public Safety Act of 2004 Audit and Program Status Report.

Measure Y, Part 2, Section 1, as well as Government Code Section 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.

Patel & Associates, an independent accounting firm and subcontractor to Macias, Gini & O'Connell, the City's external auditor, performed the Measure Y – Violence Prevention and Public Safety Act of 2004 financial audit for the year ending June 30, 2015 (**Attachment A**). This report also provides the annual program status report for the Measure Y programs (Community and Neighborhood Policing, Violence Prevention Services with an emphasis on Youth and Children, Fire Services, Program Audit and Oversight), for Fiscal Year (FY) 2014-2015 in accordance with Government Code Section 50075.3 (b).

The Independent Auditor's Report for fiscal year ended June 30, 2015 did not contain any findings and did not identify any deficiencies in internal controls.

Item: _____
Finance and Management Committee
February 9, 2016

BACKGROUND / LEGISLATIVE HISTORY

On November 2, 2004, Measure Y was passed by Oakland voters. Measure Y provides approximately \$20 million every year for 10 years to fund violence prevention programs, additional police officers, and fire services. Measure Y funds are generated through a parcel tax along with a parking tax surcharge on the rental of parking spaces. In accordance with Government Code sections 50075.1 and 50075.3(a), and City of Oakland Resolution No. 78734 C.M.S., an independent audit shall be performed to assure accountability and the proper disbursement of the proceeds of the tax and the status of Measure Y programs.

The parcel tax is collected with the annual Alameda County property taxes, beginning on July 1, 2005. The annual parcel tax is levied to pay for all activities and services for Measure Y in accordance with the terms and conditions outlined in the approved ballot measure. Measure Y shall be in existence for a period of 10 years. Beginning in Fiscal Year 2004-2005, and each year thereafter, the City Council may increase the tax imposed based on the cost of living for the San Francisco Bay Area, as shown on the Consumer Price Index (CPI). The percentage increase of the tax shall not exceed such increase, using FY 2003-2004 as the index year and in no event shall any adjustment exceed five percent.

In November 2014, voters in the City of Oakland approved the City's Public Safety and Services Violence Prevention Act of 2014 (Measure Z) which renews the parcel tax at the same rate of Measure Y per property unit and parking tax of 8.5 percent for 10 years. It requires the City to maintain a minimum of 678 sworn police officers unless some sudden, unforeseen event sharply affects the City's financial status. If the City fails to budget for at least this many officers in any given year, the City would be prohibited from levying either the parcel tax or the parking tax.

ANALYSIS AND POLICY ALTERNATIVES

The Measure Y audit report reflects the independent Auditor's opinion that the Measure Y financial schedule of revenues and expenditures fairly presents, in all material respects, Measure Y activities, in conformity with United States generally accepted accounting principles, and in compliance with the purposes for which Measure Y 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 9 of **Attachment A**).

The FY 2013-14 finding related to payroll charges and discrepancies in processing payroll charged to Measure Y by OPD has been corrected, and the recommendation was implemented.

The Measure Y expenditures for FY 2014-2015 by program are summarized in *Table 1* on the following page, along with a description of each program. The audit report provides further details on program deliverables during FY 2014-15 (**Attachment A**).

Table 1: Measure Y Summary by Program

Program	Program Description	FY 2014-15 Expenditures
Community and Neighborhood Policing	Hire and maintain at least a total of 63 officers assigned to the following specific community policing areas: neighborhood beat officers, school safety, crime reduction team, domestic violence and child abuse intervention, and officer training and equipment.	\$12,984,613
Violence Prevention Services with an Emphasis on Youth and Children	Expand preventive social services provided by the City of Oakland, or by adding capacity to community-based nonprofit programs with demonstrated past success for the following objectives: youth outreach counselors, after and in school program for youth and children, domestic violence and child abuse counselors, and offender/parolee employment training.	\$7,011,390
Fire Services	Maintain staffing and equipment to operate 25 fire engine companies and seven truck companies, expand paramedic services, and establish a mentorship program at each station.	\$4,000,000
Program Audit and Oversight	<i>Evaluation:</i> Not less than one percent or no more than three percent of funds appropriated to each police service or social service program shall be set aside for the purpose of independent evaluation of the program, including the number of people served and the rate of crime or violence reduction achieved. <i>Audit/Administration:</i> In addition to the evaluation amount, tax proceeds may be used to pay for the audit specified by Government Code Section 50075.3.	\$728,513
TOTAL		\$ 24,724,516

FISCAL IMPACT

This is an informational report only; there is no fiscal impact.

Measure Y revenues collected totaled \$19.8 million in FY 2014-15 and were generated mainly from the parcel tax (\$15.4 million) and parking tax surcharge (\$4.4 million). Expenditures for FY 2014-15 totaled \$24.7 million. At June 30, 2015, Measure Y fund balance was \$635,090 and is primarily attributed to amounts carried forward into FY 2015-16 in the Human Services Department. It is anticipated that these funds will be exhausted by June 30, 2017.

PUBLIC OUTREACH / INTEREST

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

Item: _____

Finance and Management Committee
February 9, 2016

COORDINATION

This report was prepared in coordination with the Controller's Bureau, Oakland Police Department, Oakland Fire Department, Human Services, City Administrator Office, 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.

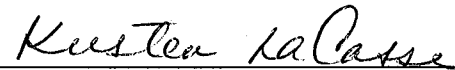
Social Equity: There are no social equity opportunities associated with this report.

ACTION REQUESTED OF THE CITY COUNCIL

Staff recommends that the City Council accept the Measure Y – Violence Prevention and Public Safety Act of 2004 Audit Report For The Year Ended June 30, 2015.

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

Respectfully submitted,



KIRSTEN LACASSE

Interim Controller, Finance Department

Attachments (1):

A: Measure Y – Violence Prevention and Public Safety Act of 2004 Independent Auditor's Report and Budgetary Comparison Schedule For the Year Ended June 30, 2015

ATTACHMENT A

Measure Y – Violence Prevention and Public Safety Act of 2004 Independent Auditor's Report
and Budgetary Comparison Schedule For the Year Ended June 30, 2015

CITY OF OAKLAND
Measure Y - Violence Prevention and
Public Safety Act of 2004
[A Fund of the City of Oakland]

Independent Auditor's Report
and Budgetary Comparison Schedule

For the Year Ended June 30, 2015

 **Patel &**
Associates, LLP
Certified Public Accountants

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
[A Fund of the City of Oakland]
For the Year Ended June 30, 2015

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INDEPENDENT AUDITOR'S REPORT

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 (financial schedule) of the City of Oakland's (City) Measure Y - Violence Prevention and Public Safety Act of 2004 (Measure Y), a fund of the City, for the year ended June 30, 2015 and the related notes to the budgetary comparison schedule, which collectively comprise the revenues and expenditures of Measure Y activities.

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 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 of 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 City'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 City's internal control as it pertains to Measure Y activities. 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.

Opinion

In our opinion, the financial schedule referred to above presents fairly, in all material respects, the revenues and expenditures of Measure Y activities for the year ended June 30, 2015, in conformity with the basis of accounting described in Note B.

Emphasis of Matter

The financial schedule was prepared to present the total revenues and expenditures of Measure Y activity as described in Note B, and do not purport to, and do not, present fairly the changes in the City's financial position for the year ended June 30, 2015 in conformity with accounting principles generally accepted in the United States of America.

Other Matters*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial schedule as a whole. Measure Y Annual Reporting on pages 11 through 17 is presented for purposes of additional analysis and complying with Annual Reporting requirement and is not a required part of the financial schedule.

Measure Y Annual Reporting 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 November 3, 2015 on our consideration of the City's internal control over financial reporting as it pertains to Measure Y activities 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 *Governmental Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Patricia A. ...
Oakland, California

November 3, 2015

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
[A Fund of the City of Oakland]
Budgetary Comparison Schedule (on a Budgetary Basis)
For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
Revenues:				
Parcel tax	\$ 15,059,351	\$ 15,059,351	\$ 15,369,108	\$ 309,757
Parking tax surcharge	3,632,900	3,632,900	4,426,070	793,170
Total revenues	<u>18,692,251</u>	<u>18,692,251</u>	<u>19,795,178</u>	<u>1,102,927</u>
Expenditures:				
Community and Neighborhood Policing				
Salaries and employee benefits	12,057,275	12,057,275	12,324,289	(267,014)
Other supplies and commodities	500,000	377,963	357,249	20,714
Other contract services		69,600	11,461	58,139
Other expenditures	264,706	218,054	291,614	(73,560)
Total Community and Neighborhood Policing expenditures	<u>12,821,981</u>	<u>12,722,892</u>	<u>12,984,613</u>	<u>(261,721)</u>
Violence Prevention with an Emphasis on Youth and Children				
Salaries and employee benefits	1,347,829	1,680,486	1,422,934	257,552
Other supplies and commodities	14,443	27,793	17,548	10,245
Other contract services	5,688,931	6,295,904	5,569,233	726,671
Other expenditures	(197,988)	853,416	1,675	851,741
Total Violence Prevention expenditures	<u>6,853,215</u>	<u>8,857,599</u>	<u>7,011,390</u>	<u>1,846,209</u>
Fire Services				
Salaries and employee benefits	4,000,000	4,000,000	4,000,000	
Total Fire Service expenditures	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	
Evaluation	<u>437,625</u>	<u>739,866</u>	<u>311,926</u>	<u>427,940</u>
Administration	<u>142,328</u>	<u>211,694</u>	<u>416,587</u>	<u>(204,893)</u>
Total expenditures	<u>24,255,149</u>	<u>26,532,051</u>	<u>24,724,516</u>	<u>1,807,535</u>
(Deficiency) of revenues over expenditures	<u>(5,562,898)</u>	<u>(7,839,800)</u>	<u>(4,929,338)</u>	<u>2,910,462</u>
Other financing sources				
Transfer from City	<u>108,134</u>	<u>108,134</u>		<u>(108,134)</u>
Change in fund balance, on a budgetary basis	<u>\$ (5,454,764)</u>	<u>\$ (7,731,666)</u>	<u>(4,929,338)</u>	<u>\$ 2,802,328</u>
Items not budgeted:				
Investment income			<u>7,015</u>	
Total items not budgeted			<u>7,015</u>	
Change in fund balance, on a GAAP basis			<u>(4,922,323)</u>	
Fund balance, beginning of year			<u>5,557,413</u>	
Fund balance, end of year			<u>\$ 635,090</u>	

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

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
[A Fund of the City of Oakland]
Notes to Budgetary Comparison Schedule
For the Year Ended June 30, 2015

NOTE A – DESCRIPTION OF REPORTING ENTITY

The Oakland City Council (the City Council) approved Resolution No. 78734 on July 20, 2004 submitting the Violence Prevention and Public Safety Act of 2004 – Measure Y (Measure Y) to the electors at the November 2, 2004 general election; making a determination with regard to the majority protest procedure for approval of the assessments; creating the Violence Prevention and Public Safety Oversight Committee; and approving, adopting, and levying the annual parcel tax and parking tax surcharge for Measure Y. The citizens of the City of Oakland (the City) approved Measure Y in November 2004.

The parcel tax is collected with the annual Alameda County property taxes, beginning on July 1, 2005. The annual parcel tax is levied to pay for all activities and services for Measure Y (see below) in accordance with the terms and conditions outlined in the approved ballot measure. Measure Y shall be in existence for a period of ten (10) years. Beginning in Fiscal Year 2004-2005, and each year thereafter, the City Council may increase the tax imposed based on the cost of living for the San Francisco Bay Area, as shown on the Consumer Price Index (CPI). The percentage increase of the tax shall not exceed such increase, using Fiscal Year 2003-2004 as the index year and in no event shall any adjustment exceed 5% (five percent).

Measure Y provides for the following services:

1. *Community and Neighborhood Policing* – Hire and maintain at least a total of 63 officers assigned to the following specific community- policing areas: neighborhood beat officers, school safety, crime reduction team, domestic violence and child abuse intervention, and officer training and equipment. For further detail of the specific community- policing areas see Oakland City Council Resolution No. 78734.
2. *Violence Prevention Services With an Emphasis on Youth and Children* – Expand preventive social services provided by the City of Oakland, or by adding capacity to community-based nonprofit programs with demonstrated past success for the following objectives: youth outreach counselors, after and in school program for youth and children, domestic violence and child abuse counselors, and offender/parolee employment training. For further detail of the social services see Oakland City Council Resolution No. 78734.
3. *Fire Services* – Maintain staffing and equipment to operate 25 (twenty-five) fire engine companies and 7 (seven) truck companies, expand paramedic services, and establish a mentorship program at each station with an amount not to exceed \$4,000,000 annually from funds collected under Measure Y.
4. *Evaluation* – Not less than 1% or no more than 3% of funds appropriated to each police service or social service program shall be set aside for the purpose of independent evaluation of the program, including the number of people served and the rate of crime or violence reduction achieved.

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
[A Fund of the City of Oakland]
Notes to Budgetary Comparison Schedule
For the Year Ended June 30, 2015

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial schedule presents only the revenues and expenditures of the Measure Y 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, 2015 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 Y 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 Measure Y activity, which must be approved through a resolution by the City Council. The budget for Measure Y is prepared on a modified accrual basis.

Measure Y activity is 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 parcel tax and parking tax surcharge. The City considers the parcel tax revenues and the parking tax surcharge revenues to be available for the year levied and if they are collected within 60 and 120 days, respectively, 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 Y – Violence Prevention and Public Safety Act of 2004, as approved by the voters in November 2004, requires the adoption of an annual budget, which must be approved by the City Council of the City. The City budgets annually for Measure Y activities. The budget is prepared on the modified accrual basis, except that the City does not budget for charges for services or investment earnings on Measure Y investments.

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
[A Fund of the City of Oakland]
Notes to Budgetary Comparison Schedule
For the Year Ended June 30, 2015

When the budget is prepared, the City allocates the funds to each program in accordance with Measure Y Ordinance. Thus, the City ensures that of the total proceeds spent on programs enumerated in the *Community and Neighborhood Policing* and the *Violence Prevention Services With an Emphasis on Youth and Children* sections above, no less than 40% of such proceeds is allocated to programs enumerated in the *Violence Prevention Services With an Emphasis on Youth and Children* section each year Measure Y is in effect.

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 Y throughout the year, if any, are reflected in the "final budget" column of the accompanying budgetary comparison schedule.

NOTE D - APPROVAL OF MEASURE Z

In November 2014, voters in the City of Oakland approved the City's Measure Z which replaced Measure Y starting from July 1, 2015. Measure Z renews parcel tax ranging between \$51.09 and \$99.77 per property unit and parking tax of 8.5 percent for ten years. It requires the City to maintain a minimum of 678 sworn police officers unless some sudden, unforeseen event sharply affects the City's financial status. If the City fails to budget for at least this many officers in any given year, the City would be prohibited from levying either the parcel tax or the parking tax.

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

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 Y - Violence Prevention and Public Safety Act of 2004 (Measure Y), a fund of the City, for the year ended June 30, 2015, and the related notes to the financial schedule which collectively comprise the revenues and expenditures of the Measure Y activities and have issued our report thereon dated November 3, 2015.

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 Y, 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 Y.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City'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 Measure Y's financial schedule is free of 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 Y. 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 Y. Accordingly, this communication is not suitable for any other purpose.

Palmer Associates, LLP
Oakland, California
November 3, 2015

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
[A Fund of the City of Oakland]

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2015

There were no findings reported in the current year.

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
[A Fund of the City of Oakland]

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
YEAR ENDED JUNE 30, 2015

FINDINGS

STATUS

2014-001: PAYROLL CHARGES

There were many discrepancies in processing payroll charged to Measure Y by OPD. Payroll reconciliation performed by OPD did not cover all the charges incurred under Measure Y.

The finding is corrected and recommendation implemented.

SUPPLEMENTARY INFORMATION

CITY OF OAKLAND
Measure Y –Violence Prevention and Public Safety Act of 2004
[A Fund of the City of Oakland]
For the Year Ended June 30, 2015

ANNUAL REPORTING

The following pages provide the financial and program status reports for Measure Y – Violence Prevention & Public Safety Act of 2004 for the year ending June 30, 2015 in accordance with Measure Y, Part 1 Section 3.4 and Part 2, Section 1; and Government Code Section 50075.3 (a) and (b).

The program status report is provided for each of the four sections of Measure Y:

- a. Community and Neighborhood Policing: \$12,984,613

Hire and maintain at least a total of 63 officers assigned to the following specific community policing areas: Neighborhood beat officers, school safety, crime reduction team, domestic violence and child abuse intervention and officer training and equipment.

- b. Violence Prevention Services with an Emphasis on Youth and Children: \$7,011,390

Expand preventive social services provided by the City of Oakland, or by adding capacity to community-based nonprofit programs with demonstrated past success for the following objectives: Youth outreach counselors, after and in school program for youth and children, domestic violence and child abuse counselors, and offender/parolee employment training.

- c. Fire Services: \$4,000,000

Maintain staffing and equipment to operate 25 fire engine companies and seven (7) truck companies, expand paramedic services, and establish a mentorship program at each station.

- d. Program Audit and Oversight: \$728,513

Evaluation: Not less than 1% or no more than 3% of funds appropriated to each police service or social service program shall be set aside for the purpose of independent evaluation of the program, including the number of people served and the rate of crime or violence reduction achieved.

Audit / Administration: In addition to the evaluation amount, tax proceeds may be used to pay for the audit specified by Government Code Section 50075.3.

MEASURE Y ANNUAL REPORTING - FISCAL YEAR 2014-2015

POLICE DEPARTMENT

A. Status Report ("status of projects required or authorized to be funded")

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	14-15 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Community and Neighborhood Policing (OPD)						
Neighborhood beat program	\$ 5,543,158	30.00	xx		Neighborhood Officers assigned to neighborhood beats to provide problem-solving and basic police services	
School safety program			xx		Supplemental police services to respond to school safety and truancy issues	
Crime reduction team program	\$ 6,781,131	33.35	xx		Supplemental police services to investigate and respond to illegal narcotics transactions and violent crimes in "hot spots"	
Domestic violence and child abuse intervention program			xx		Supplemental services to work with social service providers to intervene in domestic violence, child abuse and child prostitution cases	
Officer training, recruitment, and equipment	\$ 660,324	-	xx		Training, equipment and supplies for Officers	
Subtotal Comm & Neigh Policing - FY14-15	\$ 12,984,613	63.35				

MEASURE Y ANNUAL REPORTING - FISCAL YEAR 2014-15

HUMAN SERVICES DEPARTMENT

A. Status Report ("status of projects required or authorized to be funded")

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	14-15 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Violence Prevention Services With an Emphasis on High-risk Youth (HSD)					Grantees Providing Services During the Year under Each Category	Number of People Served During the Year
Intensive Case Management for Youth						
G463474	109,500		XX		Youth Alive	60
G463474	111,000		XX		MISSEY	47
G463474	275,000		XX		East Bay Asian Youth Center	104
G463474	80,000		XX		Oakland Unified School District	407 (# of referrals to Oakland Unite case management agency)
G463474	98,000		XX		OUSD Alternative Education	41
G463474	75,000		XX		The Mentoring Center	35
G463474	143,671		XX		Youth Uprising	66
After and in-school programming for high-risk youth						
G463366/G463466	200,000		XX		Alam Cnty Health Care Services Agency	506
G463375/G463475	121,000		XX		OUSD Alternative Education	102
G463359/G463459	150,000		XX		Community Initiatives	214
G463451	180,000		XX		Youth Employment Partnership	90
G463451	89,500		XX		Youth Radio	33
G463451	89,900		XX		Unity Council	35
G463351/G463451	90,000		XX		Youth Uprising	36

MEASURE Y ANNUAL REPORTING - FISCAL YEAR 2014-15

HUMAN SERVICES DEPARTMENT

A. Status Report ("status of projects required or authorized to be funded")

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	14-15 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Violence Prevention Services With an Emphasis on Youth and Children (HSD)					Listing of Grantees Providing Services During the Year under Each Category	Number of People Served During the Year
Domestic violence and child abuse services						
G463354/G463454	448,000		XX		Family Violence Law Center	1520
G463456	40,000		XX		Safe Passages	186
G463357/G463457	75,000		XX		MISSEY	65
G463357/G463457	85,000		XX		Bay Area Women Against Rape	221
G463372/G463472	125,000		XX		Youth Alive - Highland Hospital	90

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			Completed	On-Going			
Crisis Response							
G463376/G463476	299,000		XX		Catholic Charities of the East Bay - Mental Health Service Client	111	Provide first responder support services to families of homicide victims, and provide hospital-based intervention and support services to victims of violence (esp gun violence). Street Outreach services including violence interruption and conflict mediation, 'hot spot' canvassing and night walks, community support at crime scenes, and general outreach events.
G463461	646,000		XX		- Intensive Outreach Clients - Event Participants California Youth Outreach	383 394	
G463361	304,995		XX		-Case Managed Clients -Intensive Outreach Clients -Event Participants Healthy Communities	147 201 3128	
G463361	25,000		XX		-Case Managed Clients -Intensive Outreach Clients -Event Participants CAL PEP	41 53 2325 260	
G463469	140,526	1.00	XX		Violence Prevention Coordinator	n/a	
G463452	173,958	2.00	XX		City County Neighborhood Initiative (CCNI)	Over 1,000 attended 8 community events (Friday Night Live, Juneteenth Celebration, Job Fair), 142 attended 13 community planning meetings, 28 secured employment, over 30 attended 10-week ESL program, and 33 attended informational workshops (housing, Medi-Cal)	
G421173;G421273;G463373G463473	133,399	N/A				Approximately 300-500 attendees each week, across all three park sites. Over 1,200 young children received toy gifts.	
Offender/parolee employment training							
G463453	131,030	1.00	XX		Outreach Developer	n/a	Provide diversion and re-entry services for youth and young adults on probation and parole, which include employment skills training and employment opportunities, pre and post-release case management, and crew-based transitional employment.
G463355/G463455	150,000		XX		Civic Corps	48	
G463355/G463455	99,500		XX		Men of Valor	87	
G463355/G463455	261,800		XX		Oakland Private Industry	92	
G463355/G463455/G261273	110,324		XX		Youth Uprising	17	
G463455/G261273	140,500		XX		Center For Employment	80	
G463455	210,000		XX		Volunteers of America Bay Area	49	
G463455	226,400		XX		Youth Employment Partnership	37	
G463465	100,000		XX		The Mentoring Center	26	
G463465/G261273	260,000		XX		Volunteers of America Bay Area	96	

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Program Name & Description (According to Measure Y language)	Dollar	City Personnel	14-15 Status		Outcomes	Comments (Program achievements, issues, etc.)
	Amount Expended	Employed (FTEs for Full Year)	Completed	On-Going		
supporting all categories		4.30			DHS - Administration - Personnel	
G261250/O & M	2,776					
G360050/O & M	495					
G421150/ O & M	1,554					
G463350/O & M	511					
G463450/O & M	14,543					
G261240/SALARIES	44,332					
G261250/SALARIES	3,695					
G421250/SALARIES	102,432					
G463350/SALARIES	2,128					
G463450/SALARIES	642,304					
G261271/CONTRACT	9,750					
G261273/CONTRACT	137,836					
CAO - 02111/02811	14,685					
MAYOR	36,346					
Subtotal Violence Prev Svcs - FY14-15	7,011,390	8.30				

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Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	14-15 Status		Outcomes	Comments (Program achievements, issues, etc.)	
			Completed	On-Going			
Fire Services (Fire)					Services Performed: Number of fire companies retained, paramedic and mentorship services provided 25 engines, 7 trucks on-site education training, fire safety education, and career in the fire services 26 Advance Life Support units 6 Basic Life Support units	Number of People Served During the Year 2,718 fire calls 48,093 EMS calls 7,602 other calls 37,622 Oakland youth were served through the public education program	
Minimum staffing and equipment	\$ 4,000,000			xx		The figures for people served through Oakland Fire Department is a department-wide number. As part of their duties, department personnel engage in youth public education. OFD does not distinguish between Measure Y fire department personnel and non-Measure Y fire department personnel. Therefore Measure Y support of youth can be credited for approximately 3.85 percent of the department's General Fund personnel costs in FY 14-15.	
Paramedic services	<i>included in above</i>			xx			
Mentorship program	<i>included in above</i>			xx			
Subtotal Fire Svcs - FY14-15	\$ 4,000,000						

MEASURE Y ANNUAL REPORTING - FISCAL YEAR 2014-2015

PROGRAM AUDIT AND OVERSIGHT

A. Status Report ("status of projects required or authorized to be funded")

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	14-15 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
EVALUATION						
EVALUATION COMMUNITY POLICING AND VIOLENCE PREVENTION PROGRAMS	305,000			X	<p>Provider of Evaluation Services</p> <p>Resource Development Associates</p> <p>Reports to the City Administrator, Msr Y Oversight Committee, Oakland City Council that includes summaries of crime map reports and best practices in community policing , includes qualitative and quantitative data on Msr Y's implementation and impact.</p>	EVALUATION COMMUNITY POLICING AND VIOLENCE PREVENTION PROGRAMS
	6,926		X		<p>Contract Compliance / Purchasing Dept. Services</p> <p>Contract/Purchasing administrative fees</p>	Contract Compliance and Purchasing support for establishing Amendment 2 of the Resource Development Associates Contract
	311,926					
ADMINISTRATION						
Staff Oversight (CAO)	142,093	0.80	X		<p>Services Performed</p> <p>Provided staff assistance to the Measure Y Oversight Committee by noticing meetings, preparing agendas and minutes. Coordinating with OPD, HSD and the Measure Y evaluators for presentations. Prepared the RFP for the new Measure Y evaluator for FY 2013-15 and managed the review and selection process. Prepared staff reports, contracts, and coordinated the agenda process for Measure Y related items for the Public Safety Committee. This is supported by Assistant to the City Administrator .50 FTE. This role is also supported by an Administration staffer at .30 FTE.</p>	Staff support provided to the Measure Y Oversight Committee to hold monthly public meetings. Arrangement of the presentation of reports from the evaluators and audit. Coordinated quarterly reports to the Council's Public Safety Committee. Meet directly with the City Administration, RDA evaluators, Police Department, and Human Services Department as program issues arised.
Audit (Administrative Service Department)	22,810	-		X	Measure Y annual financial audit	
	251,684			X	Administration fees (County of Alameda)	
Subtotal Oversight & Evaluation - FY14-15	728,513	0.80				