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OFFICE OF THE CITY CLERK  
OAKLAND

2019 FEB -7 PM 2:34 **AGENDA REPORT**

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

**FROM:** Katano Kasaine  
Finance Director

**SUBJECT:** Measure Z – Public Safety and  
Services Violence Prevention  
Act of 2014 Audit Report

**DATE:** January 22, 2019

City Administrator Approval

Date:

*[Signature]*  
2/5/19

### RECOMMENDATION

**Staff Recommends That The City Council Receive The Measure Z – Public Safety and Services Violence Prevention Act Of 2014 Audit Report For The Year Ended June 30, 2018.**

### EXECUTIVE SUMMARY

The Finance Department is pleased to present to the City Council the attached Measure Z – Public Safety and Services Violence Prevention Act of 2014 Audit and Program Status Report for Fiscal Year (FY) 2017-18.

Measure Z, Part 1, Section 3.4 and 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.

Williams, Adley & Company-CA, LLP, an independent accounting firm and subcontractor to Macias, Gini & O'Connell, the City's external auditor, performed the Measure Z – Public Safety and Services Violence Prevention Act of 2014 financial audit for the year ending June 30, 2018 (**Attachment A**). This report also provides the annual program status report for the Measure Z 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) 2017-2018 in accordance with Government Code Section 50075.3 (b).

The Independent Auditor's Report for fiscal year ended June 30, 2018 did not contain any findings and did not identify any deficiencies in internal controls.

Item: \_\_\_\_\_  
Finance and Management & Public Safety Committee  
February 19, 2019

## **BACKGROUND / LEGISLATIVE HISTORY**

On November 2, 2004, Measure Y was passed by Oakland voters, providing approximately \$20 million per year for 10 years to fund violence prevention programs, additional police officers, and fire services from a parcel tax and parking tax surcharge. In November 2014, Oakland voters approved the City's Public Safety and Services Violence Prevention Act of 2014 (Measure Z) which renewed the parcel tax at the same rate of Measure Y per property unit and parking tax of 8.5 percent for 10 years.

Measure Z 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. 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 Z programs.

## **ANALYSIS AND POLICY ALTERNATIVES**

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

The Measure Z expenditures for FY 2017-18 by program are summarized below, along with a description of each program. The audit report provides further details on program deliverables during FY 2017-18.

Measure Z revenues collected totaled \$26.8 million in FY 2017-18 and were generated mainly from the parcel tax (\$16.5 million) and parking tax surcharge (\$10.3 million). Expenditures for FY 2017-18 totaled \$28.4 million. At June 30, 2018, Measure Z fund balance was \$4 million.

**Table 1** provides a summary of Measure Z expenditures by program.

**Table 1: Measure Z Summary by Program**

Program	Program Description	FY 2017-18 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.	\$ 16,573,157
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.	\$ 8,970,812
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.	\$ 2,000,000
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.	\$ 847,901
<b>TOTAL</b>		<b>\$ 28,391,870</b>

**FISCAL IMPACT**

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

**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 Oakland Police Department, Oakland Fire Department, Human Services, City Administrator's Office, and the City Attorney's Office.

Item: \_\_\_\_\_

Finance and Management &amp; Public Safety Committee

February 19, 2019

**SUSTAINABLE OPPORTUNITIES**

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

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

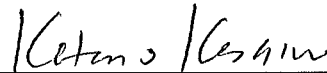
**Social Equity:** There are no social equity opportunities associated with this report.

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff recommends that the City Council receive the Measure Z – Public Safety and Services Violence Prevention Act of 2014 Audit Report for the year ended June 30, 2018.

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

Respectfully submitted,



KATANO KASAINE  
Finance Director  
Finance Department

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

Prepared by:  
Stephen Walsh,  
Assistant Controller

Attachment (1):

A: Measure Z – Public Safety and Services Violence Prevention Act of 2014 Independent Auditor's Report and Budgetary Comparison Schedule For the Year Ended June 30, 2018

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## **CITY OF OAKLAND - MEASURE Z**

Measure Z - Public Safety and Services Violence Prevention Act of 2014  
(A Fund of the City of Oakland)  
Budgetary Comparison Schedule and Other Information

Year Ended June 30, 2018

(With Independent Auditor's Report Thereon)



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

**CITY OF OAKLAND – MEASURE Z**  
**Measure Z – Public Safety and Services Violence Prevention Act of 2014**  
**(A Fund of the City of Oakland)**  
**Budgetary Comparison Schedule and Other Information**  
**Year Ended June 30, 2018**

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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 Z – Public Safety and Services Violence Prevention Act of 2014 (Measure Z), a fund of the City, for the year ended June 30, 2018, 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 a 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 Z for the year ended June 30, 2018 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 the Measure Z 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, 2018 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. Measure Z Annual Reporting on pages 11 through 18 is presented for purposes of additional analysis and is not a required part of the financial schedule.

Measure Z 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 December 18, 2018, on our consideration of the City's internal control over financial reporting as it pertains to Measure Z 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 18, 2018



**CITY OF OAKLAND**  
**Measure Z - Public Safety and Services Violence Prevention Act of 2014**  
**(A Fund of the City of Oakland)**  
**Budgetary Comparison Schedule (On a Budgetary Basis)**  
**Year Ended June 30, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance</u>
<b>Revenues:</b>				
Parcel tax	\$ 16,260,883	\$ 16,260,883	\$ 16,536,305	\$ 275,422
Parking tax surcharge	10,387,475	10,387,475	10,253,257	(134,218)
Total revenues	<u>26,648,358</u>	<u>26,648,358</u>	<u>26,789,562</u>	<u>141,204</u>
<b>Expenditures:</b>				
<b>Community and Neighborhood Policing</b>				
Salaries and employee benefits	13,149,518	14,949,169	15,568,823	(619,654)
Other supplies and commodities	-	118,671	109,144	9,527
Other contract services	1,154,059	789,941	621,559	168,382
Other expenditures	-	290,980	273,631	17,349
Total Community and Neighborhood Policing expenditures	<u>14,303,577</u>	<u>16,148,761</u>	<u>16,573,157</u>	<u>(424,396)</u>
<b>Violence Prevention with an Emphasis on Youth and Children</b>				
Salaries and employee benefits	1,963,226	2,560,549	1,969,391	591,158
Other supplies and commodities	9,300	67,425	39,336	28,089
Other contract services	7,364,743	9,875,817	6,832,800	3,043,017
Other expenditures	248,952	316,558	129,285	187,273
Total Violence Prevention expenditures	<u>9,586,221</u>	<u>12,820,349</u>	<u>8,970,812</u>	<u>3,849,537</u>
<b>Fire Services</b>				
Salaries and employee benefits	2,000,000	2,000,000	2,000,000	-
Evaluation	717,240	1,440,378	540,408	899,970
Administration	41,320	41,320	307,493	(266,173)
Total expenditures	<u>\$ 26,648,358</u>	<u>\$ 32,450,808</u>	<u>28,391,870</u>	<u>\$ 4,058,938</u>
Excess (deficiency) of revenues over expenditures			<u>(1,602,308)</u>	
Change in fund balance, on a budgetary basis			<u>(1,602,308)</u>	
<b>Items not budgeted:</b>				
Investment income			<u>121,230</u>	
Change in fund balance, on a GAAP basis			<u>(1,481,078)</u>	
Fund balance, beginning of year			<u>5,519,805</u>	
Fund balance, end of year			<u>\$ 4,038,727</u>	

**CITY OF OAKLAND – MEASURE Z**  
**Measure Z – Public Safety and Services Violence Prevention Act of 2014**  
**(A Fund of the City of Oakland)**  
**Notes to the Budgetary Comparison Schedule**  
**Year Ended June 30, 2018**

**NOTE A – DESCRIPTION OF REPORTING ENTITY**

The Oakland City Council (the City Council) approved Resolution No. 78734 on July 20, 2004 submitting the Public Safety and Services Violence Prevention Act of 2004 – Measure Y (Measure Y) and the citizens of the City of Oakland (the City) approved Measure Y in November 2004.

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 a parcel tax ranging between \$51.09 and \$99.77 per property unit and a 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.

The parcel tax is collected with the annual Alameda County property taxes, beginning on July 1, 2015. The annual parcel tax is levied to pay for all activities and services for Measure Z (see below) in accordance with the terms and conditions outlined in the approved ballot measure. Measure Z shall be in existence for a period of ten (10) years. Beginning in Fiscal Year 2015-2016, 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 2014-2015 as the index year and in no event shall any adjustment exceed 5% (five percent).

Measure Z 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. 85149.
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. 85149.
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 \$2,000,000 annually from funds collected under Measure Z.
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 Z**  
**Measure Z – Public Safety and Services Violence Prevention Act of 2014**  
**(A Fund of the City of Oakland)**  
**Notes to the Budgetary Comparison Schedule**  
**Year Ended June 30, 2018**

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

*Basis of Presentation*

The accompanying financial schedule presents only the revenues and expenditures of the Measure Z 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, 2018 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 Z 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 Z activity, which must be approved through a resolution by the City Council. The budget for Measure Z is prepared on a modified accrual basis.

Measure Z 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 is 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 Z – Public Safety and Services Violence Prevention Act of 2014, as approved by the voters in November 2014, requires the adoption of an annual budget, which must be approved by the City Council of the City. The City budgets annually for Measure Z 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 Z investments.

**CITY OF OAKLAND – MEASURE Z**  
**Measure Z – Public Safety and Services Violence Prevention Act of 2014**  
**(A Fund of the City of Oakland)**  
**Notes to the Budgetary Comparison Schedule**  
**Year Ended June 30, 2018**

**NOTE C – BUDGET (continued)**

When the budget is prepared, the City allocates the funds to each program in accordance with the Measure Z 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 Z 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 Z 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 of the City of Oakland's (City) Measure Z – Public Safety and Services Violence Prevention Act of 2014 (Measure Z), a fund of the City, for the year ended June 30, 2018, and the related notes to the financial schedule which collectively comprise the financial schedule and have issued our report thereon dated December 18, 2018.

**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 Z, 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 Z.

*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 Z 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 Z. 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 Z. Accordingly, this communication is not suitable for any other purpose.

*Williams, Adley & Company - CA, LLP*

Oakland, CA  
December 18, 2018

**CITY OF OAKLAND – MEASURE Z**  
**Measure Z – Public Safety and Services Violence Prevention Act of 2014**  
**(A Fund of the City of Oakland)**  
**Schedule Of Findings And Responses**  
**Year Ended June 30, 2018**

There were no findings reported in the current year.

**CITY OF OAKLAND – MEASURE Z**  
**Measure Z – Public Safety and Services Violence Prevention Act of 2014**  
**(A Fund of the City of Oakland)**  
**Status of Prior Year Findings and Recommendations**  
**Year Ended June 30, 2018**

There were no findings reported in the prior year.



**SUPPLEMENTARY INFORMATION**

**CITY OF OAKLAND – MEASURE Z**  
**Measure Z – Public Safety and Services Violence Prevention Act of 2014**  
**(A Fund of the City of Oakland)**  
**Annual Reporting**  
**Year Ended June 30, 2018**

The following pages provide the financial and program status reports for Measure Z - Public Safety and Services Violence Prevention Act of 2014 for the year ended June 30, 2018 in accordance with Measure Z, 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 Z:

a. Community and Neighborhood Policing: \$16,573,157

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: \$8,970,812

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: \$2,000,000

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: \$847,901

*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.

CITY OF OAKLAND  
 Measure Z-Public Safety and Services/ violence Prevention Act of 2014  
 (A Fund of the City of Oakland)  
 Oakland Police Department Annual Report  
 Fiscal Year 2017-2018

MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2017-2018

POLICE DEPARTMENT

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

Program Name & Description (According to Measure Z language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	17-18 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
<b>Geographic Policing (OPD)</b>					<b>Services Performed</b>	<b>NOTES:</b>
Crime Reduction Team (CRT) Program	\$ 9,361,936.00	37.00	xx		Strategically geographically deployed officers to investigate and respond to the commission of violent crimes in identified violence hot spots using intelligence-based policing.	
Community Resource Officers (CRO) Program	\$ 5,187,018.59	20.50	xx		Engage in problem solving projects, attend Neighborhood Crime Prevention Council meetings, serve as a liaison with city services teams, provide foot/bike patrol, answer calls for service if needed, lead targeted enforcement projects and coordinate these projects with CRTs, Patrol units and other sworn personnel.	
Intelligence-base Violence Suppression Operations Program	\$ 1,518,151.78	6.00	xx		Conduct intelligence-based violence suppression operations such as field interviews, surveillance, undercover operations, high visibility patrol, probation/parole compliance checks, search warrants, assist Community Resource Officers projects, violent crime investigation and general follow-up.	
Domestic Violence and Child Abuse Intervention Program			xx		Officers to team with social service providers to intervene in situations of domestic violence and child abuse, including sexual exploitation of children.	
Operation Ceasefire Strategy Program	\$ 506,050.60	2.00	xx		Sustaining and strengthening of the City's Operation Ceasefire strategy, including project management and crime analysis positions.	
<b>Subtotal Comm &amp; Neigh Policing - FY16-17</b>	<b>\$ 16,573,156.97</b>	<b>65.50</b>				

**CITY OF OAKLAND**  
 Measure Z-Public Safety and Services/Violence Prevention Act of 2014  
 (A Fund of the City of Oakland)  
 Fire Department Annual Report  
 Fiscal Year 2017-2018

**MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2017-2018**

**FIRE 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 Sworn Personnel Employed (FTEs for Full Year)	17-18 Status		Outcomes		Comments (Program achievements, issues, etc.)
			Completed	On-Going	Services Performed: Number of fire companies retained, paramedic and mentorship services provided	Number of People Served During the Year	
<b>Fire Services (Fire)</b>							
Minimum staffing and equipment	\$ 2,000,000			xx	25 engines, 7 trucks	2,252 fire response calls, 1,744 of which were confirmed fires.	The figures for people served through Oakland Fire Department is a department-wide number. OFD does not distinguish between Measure Z fire department personnel and non-Measure Z fire department personnel. Sworn city personnel employed in FY 2017-18 averaged 455.
Paramedic services	<i>included in above</i>			xx	26 Advance Life Support (ALS) units, 6 Basic Life Support (BLS) units	56,934 EMS response calls 12,951 Other response calls including "good-intent", false alarms, non-fire hazardous	
Mentorship program	<i>included in above</i>			xx	129 total licensed Paramedics (filled by 93 Firefighter Paramedic and 36 Support Paramedic staff)		
					In a total of 593 on-site education training, fire safety education, and careers in fire service		
<b>Subtotal Fire Svcs - FY17-18</b>	<b>\$ 2,000,000</b>	<b>455.00</b>					

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HUMAN SERVICES DEPARTMENT

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

Program Name & Description (According to Measure Z language)	Dollar Amount Expended	City Personnel Employed (FTEs for Year)	Outcomes		Comments, Program achievements, issues etc.	
			Grantees Providing Services During the Year under Each Category*	Number of People Served During the Year*		
<b>Youth Life Coaching</b>						
1003655	90,000.00		Alameda County Probation	NA - Coordination Services		
1003655	198,747.00		East Bay Agency for Children	55		
1003655	285,000.00		East Bay Asian Youth Center	67	Engage youth pre-release from the Juvenile Justice Center and facilitate successful re-engagement in school through coaching and mentoring, system navigation, advocacy, and connection to needed resources.	
1003655	155,000.00		MISSEY	43		
1003655	200,000.00		OUSD Alternative Ed - Case Mgmt	61		
1003655	80,000.00		OUSD JJC Referral Site	NA - Coordination Services		
1003655	100,000.00		The Mentoring Center	29		
1003655	180,000.00		Youth Alive	49		
<b>Youth Education/Employment Support</b>						
1003657	184,422.31		Alameda County Office of Education	52	Strengthen high risk youth's economic self-sufficiency and career readiness through subsidized summer and after-school work opportunities, wraparound and academic support.	
1003657	113,711.29		Bay Area Community Resources	28		
1003657	230,000.00		Youth Employment Partnership	83		
1003657	122,999.00		Youth Radio	29		
<b>Young Adult Life Coaching</b>						
1003670	143,512.81	1.00	HSD Outreach Developer/Lead Life Coach		Re-direct highest risk young adults towards healthy participation in their families and communities through coaching and mentoring, system navigation, advocacy, and connection to needed resources.	
1003671	171,507.90	3.00	HSD Case Managers/Life Coaches	75		
1001372-G484767	64,981.62		Participant Incentives/Stipends	NA		
1003671	87,568.20		California Youth Outreach	94		
1000572-G484856	24,215.37		NOHA Aboelata - Roots Health Ctr	31		
1003656	350,000.00		The Mentoring Center	73		
1003656	116,000.00		Abode Services	37		
<b>Young Adult Education/Employment Support</b>						
1003658	82,873.78		Beyond Emancipation	42		Enhance the long-term employability of high-risk young adults through the development of skills and education, with a focus on subsidized work experience, successful placement and retention.
1000572-G484852	8,182.26		BOSS	85		
1003658	199,500.00		Center For Employment	220		
1003658	320,000.00		Civicorps	56		
1003658	250,000.00		Oakland Private Industry	54		
<b>Crisis Response: Victims of Family Violence and Commercially Sexually Exploited Children</b>						
1003662	450,000.00		Family Violence Law Center	2090	Provide legal, social, and emotional support services to victims of family violence, including young children. Conduct outreach to commercially sexually exploited youth and work to end their exploitation through wraparound support and transitional housing access.	
1003661	80,000.00		MISSEY	85		
1003661	71,000.00		Bay Area Women Against Rape	92		
<b>Crisis Response: Homicide and Shooting Victims</b>						
1003659	100,000.00		California Youth Outreach	38	Provide response and support, including social-emotional support, for those who have lost a loved one to gun violence in Oakland, or who have themselves been injured by gun violence or other serious physical assault. Reduce retaliatory violence by helping high risk youth and young adults mediate conflicts and connecting them to appropriate services and resources.	
1003659	300,000.00		Catholic Charities of the East Bay	659		
1003660	315,142.52		Building Opportunities for Self (BOSS)	74 individual, 3037 event participants		
1003660	789,999.37		Youth Alive (Street Outreach)	155 individual, 2835 event participants		
1003659	125,000.00		Youth Alive (Hospital Response)	150		
1003672	143,820.18	1.00	HSD Street Outreach Services Liaison	NA - Coordination Services		
1003674	170,114.02	1.00	HSD Violence Prevention Coordinator	NA - Coordination Services		

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			Grantees Providing Services During the Year under Each Category*	Number of People Served During the Year*		
<b>Community Asset Building and Innovation Fund</b>						
1003668	138,540.07	1.00	Community Engagement Coordinator		Provide training, education, and resources to participants, grantees, and residents impacted by violence to increase their leadership capacity and involvement in violence prevention efforts. Provide innovative approaches to violence intervention such as juvenile diversion through restorative justice approaches and school community climate improvement efforts.	
1003669 - Salaries	101,509.22					
1003669- Supplies/Other	23,541.67					
1000572-G484852- G484873-Salaries	17,715.61	2.00	Community Engagement Staff	1915 event participants		
1000572-G484852 - Supplies/Stipend	10,896.67					
1001372-G484752-Supplies	4,363.52					
1001372-G484750 -Salaries	84,813.35	1.00	Venus,Denise Johnson	NA - Coordination Services		
1000001-Mayor's org.01111	65,950.58					
1003663	99,500.00		Community Works West Inc.	35		
1001372-G484773	48,166.34		Youth Employment Partnership	24		
1003663	100,000.00		Seneca Family of Agencies	63		
1003665	200,000.00		Bright Research Group	270 event participants		
1001372-G484770	49,999.75					
1003665	25,062.50		Pathways Consultants	NA - Coordination Services		
1001372-G484760	12,981.25					
1000572-G484860	500.00		Urban Strategies Council	NA - Coordination Services		
1003664	170,000.00		The Mentoring Center	26		
<b>Supporting All Categories</b>						
1003654- Salaries	137,692.67	5.85				
1003654- Supplies	2,747.02					
1003654- Other	14,471.63					
1003654-Salaries	574,209.22		HSD Administrative Personnel			
1000572-G484850 -Salaries	110,150.84	2.00				
1001372-G484750-Salaries	11,132.09					
1001362-G491510/Salaries	39,317.09	0.40	HSD Support of MZ Evaluation			
1001362-G491510/Other	240.84					

*Subtotal Violence Prev Svcs - FY17-18*                      **8,970,811.89**                      *18.25*

**\*NOTES:**  
 FY17-18 contained one contract period that began in July 2017 and continued through June 2018. Outcomes reflect individual services unless noted.  
 Some grantees received funding for the same contract, in the same strategy, through two project codes (MZ 15-16 or MZ 16-17 carryforward funds).  
 Grantees that received funding from both project codes for the same contract/strategy are listed next to one another, and outcomes are the same for both funding sources in that strategy.  
 Please note also that some grantees are funded in multiple strategies; in this case, outcomes are reported separately for the relevant agency in each strategy.

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Summary	Administration	Service Strategies	MZ-Evaluation	MZ-Mayor's Allocation
Salaries	827,846.97	951,463.51	39,317.09	150,763.93
Supplies	3,222.38	38,898.21		
Contracts	-	6,832,799.70		
Other	14,572.01	111,687.25	240.84	0
<b>Total</b>	<b>845,641.36</b>	<b>7,934,848.67</b>	<b>39,557.93</b>	<b>150,763.93</b>

Detail	Salaries	Supplies	Contracts	Other	Total
1001372-G484750	11,132.09	-	-	-	11,132.09
1000572-G484850	104,812.99	475.39	-	100.38	105,388.76
1003654	711,901.89	2,746.99	-	14,471.63	729,120.51
<b>Sub-total Administration</b>	<b>827,846.97</b>	<b>3,222.38</b>	<b>-</b>	<b>14,572.01</b>	<b>845,641.36</b>
G491510 -MZ-Evaluation	39,317.09	-	-	240.84	39,557.93
1001372-G484750				84,813.35	84,813.35
1000001-Mayor's org 01111				65,950.58	65,950.58
<b>Sub-total MZ-Mayor's office</b>				<b>150,763.93</b>	<b>150,763.93</b>
1000572	22,477.06	10,405.07	8,682.26	24,707.00	66,271.39
1001372	59,981.62	4,363.52	116,147.34	-	180,492.48
1003655			1,288,747.00		1,288,747.00
1003656			931,932.56		931,932.56
1003657			651,132.60		651,132.60
1003658			1,010,453.55		1,010,453.55
1003659			525,000.00		525,000.00
1003660			1,105,141.89		1,105,141.89
1003661			151,000.00		151,000.00
1003662			450,000.00		450,000.00
1003663			199,500.00		199,500.00
1003664			170,000.00		170,000.00
1003665			225,062.50		225,062.50
1003668	138,540.07				138,540.07
1003669	101,509.22	15253.67		8,288.00	125,050.89
1003670	143,512.81				143,512.81
1003671	174,507.90	8875.95		78,692.25	259,076.10
1003672	143,820.81				143,820.81
<b>Sub-total Service Strategies</b>	<b>951,463.51</b>	<b>38,898.21</b>	<b>6,832,799.70</b>	<b>111,687.25</b>	<b>7,934,848.67</b>
<b>Total</b>	<b>1,818,627.57</b>	<b>42,120.59</b>	<b>6,832,799.70</b>	<b>277,264.03</b>	<b>8,970,811.89</b>

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PROGRAM AUDIT AND OVERSIGHT

Program Name & Description (Assessing to Measure Z Initiatives)	Dollar Amount Expended	City Personnel (FTEs for 2017 Year)	FY 17-18		Outcomes	Comments (If program achievements, issues, etc.)
			Completed	On-Going		
EVALUATION	105,569			X	Resource Development Associates Amendment 1, extended from 1/23/17 to 1/23/18 for the amount of \$125,261.00 for the annual evaluation of the Police Department's geographic and community policing programs. The evaluation of CPD's Geographic and Community Policing Programs will focus on assessing the extent to which CPD is implementing both the Crime Reduction Team (CRT) and the Community Resource Officer (CRO) programs as mandated in its agreement with the 5016 OPD Strategic Plan. In particular, the program evaluation will focus on the following high level elements: The recruitment and training of preservation of policing activities and best practices. The program evaluation will focus on an annual basis on the impact of Measure Z funding, policing activities, present findings and recommendations on the progress and implementation of Measure Z-funded geographic and community policing services, particularly the utilization of Crime Reduction Teams (CRT) and Community Resource Officers (CRO) in relation to Measure Z's objectives and the large violence prevention and intervention goals of the City and OPD. The report also addresses the need for making tools to help accomplish the CRT goal. The purpose of the Year 2 Evaluation is examine the extent identified in the Year 1 Evaluation between the statutory objectives and Measure Z, expectations of CRT and CRT officers, and the measure of objectives of Measure Z, success. To accomplish this, the Year 2 Evaluation will consist of a process evaluation comprised of an in-depth examination the roles and responsibilities of the CRT and CRT officers, CRT and CRT activities and assignments, OPD strategic goals, Measure Z objectives, and outcome measurements.	Provides an annual evaluation of the Police Department's geographic and community policing programs
	53,000			X	Cityplan provided the City with a based web-based contract management and client level tracking system to support the City's Measure Z-funded programs. The contract management system assisted the City with managing grant background information, scopes of work, budgets, progress reports and cost reimbursement requests. Independent evaluators used data entered by grantees in the database developed by Cityplan to conduct detailed participation and outcome analysis, and for statistical reports that summarize grantee services.	A web-based contract management and client service tracking system that supports oversight and evaluation of the City's Measure Z-funded programs administered by Oakland Date.
	401,741			X	MATHEMATICA POLICY RESEARCH INC. R-850 88477 Professional Service to evaluate select Oakland Date strategies and programs. Annual end-of-year strategy reports for the strategy level evaluation, and annual comprehensive evaluation reports for each of the last three years of the study will be provided. The second year of the project (January 1, 2018—December 30, 2018) includes the design of and fielding of participant surveys, continued development of MODs and data requests, continued data cleaning and addition to the database, analysis and reporting, and application to the RRA. The findings and deliverables are contingent on obtaining data within the projected time frame and coordinating with the City of Oakland to meet reporting needs for the City Council. In this section, we present the project timeline and deliverables for year 2. Final Comprehensive Evaluation Report produced in December 2018. The comprehensive evaluation report will present the results of each stage of the analysis and also discuss overarching findings.	To evaluate select Oakland Date strategies and programs, no estimate program impact.



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Program Name & Description (According to Measure Z Language) EVALUATION: TAX ASSESSMENT ENGINEERING SERVICES	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	FY 17-18		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
	11,844			X	Determine the special tax assessment for Mr Z and update in the secure property tax roll to the Alameda County Assessor. Serve as the assessment engineer answering inquiries about the special tax assessment. Provides the City with the estimated consumer price index annual increase and updated property tax roll database.	
ADMINISTRATION	633		X		Expense to Golden Squirel - Food expense (02111) 6/30/18 Safety & Services Oversight Commission retreat 6/30/18	Food purchase for SSOC retreat on 6/30/18
	748		X		JV020718DC00002 KTOP Pmt for SSOC meeting coverage (02111)	
	2,155		X		Facilities usage cost P01-18 and P02-18 (02111)	
	2,600		X		SEEDS Community Resolution Center Community Policing Advisory Board Facilitator (Op: 70111)	Facilitator for the SSOC Commission Retreat 6/30/18
	2,330		X		Stevenson Sound - Rental of sound equipment for the Safety and Services Oversight Committee meeting at Castlemont High School 9/25/17 and McClymonds High School 10/23/17	Provided sound equipment for SSOC meetings.
	133		X		Nancy Marcella reimburse food expenses for SSOC meeting at McClymonds High School 10/23/17	Purchased food for SSOC meeting on 10/23/17 at McClymonds High School
STAFF OVERSIGHT (CAO)	552,252				Services Performed: Provided staff assistance to the SSOC by preparing reports, coordinating staff for presentations at the SSOC meetings, meeting with members of the project steering committee, providing staff with a list of project steering committee members, and coordinated the procurement of services for Measure Z related items for the Public Safety Committee. This is supported by an Assistant to the City Administrator, there is the Grant Project funding associated with this position.	Staff support provided to the SSOC to hold monthly public meetings. After already with Measure Z funded departments as program issues arose.
AUDIT (CONTROLLER'S BUREAU)	23,320			X	Measure Z annual financial audit is in process	
	272,329			X	Administration fees (County of Alameda)	
Shared Oversight & Evaluation - FY 17-18	847,901					