

CITY OF OAKLAND

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OFFICE OF THE CITY CLERK
OAKLAND

AGENDA REPORT

2009 SEP -3 PH 5:58

TO: Office of the City Administrator
ATTN: Dan Lindheim
FROM: Finance and Management Agency
DATE: September 15, 2009

RE: **Informational Report on Financial and Program Status of Measure Y – Violence Prevention & Public Safety Act of 2004 for Fiscal Years 2004-2005, 2005-2006, 2006-2007, 2007-2008 and 2008-2009**

SUMMARY

This report presents financial and program status reports for Measure Y – Violence Prevention & Public Safety Act of 2004 for FY04-05 through FY08-09.

Measure Y, Part 2, Section 1, and 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.** This report is in addition to the annual evaluation that the City conducts under Measure Y, Part 1, Section 3.4.

The Measure Y Annual Financial Report has been presented to the Council's Finance Committee or Public Safety Committee each year, meeting the requirements of Section 50075.3 (a) (see table below), however the project status report has not been detailed in those submissions.

FY2004/2005 Measure Y Audit Report	Attachment A – Report completed by Macias, Gini & Company, LLP, on February 14, 2006
FY2005/2006 Measure Y Audit Report	Attachment B – Report completed by Macias, Gini & Company, LLP. Presented to Finance and Management Committee on February 27, 2007
FY2006/2007 Measure Y Audit Report	Attachment C – Report completed by Macias, Gini & Company, LLP. Presented to Public Safety Committee on January 22, 2008
FY2007/2008 Measure Y Audit Report	Attachment D – Report completed by Patel & Associates. Presented to Public Safety Committee on March 10, 2009.

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FY2008/2009 Measure Y Audit Report	Audit is still in process. The Report will be presented to the Finance and Public Safety Committees upon its completion. A preliminary project status (using un-audited financial statements) is included in this report
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This Report re-submits the above Financial Statement, along with providing the Program Status for each of the above fiscal years to ensure adherence to the Government Code. In the future, the annual program status report will be presented to the City Council along with the annual Financial Audit in January of each year.

FISCAL IMPACT

This is an informational report only; fiscal impacts are not included.

BACKGROUND

Measure Y, approved by Oakland voters in 2004, provides approximately \$20 million every year to fund violence prevention programs, additional police officers, and fire services. Measure Y funds are generated through a parcel tax along with a special parking tax.

KEY ISSUES AND IMPACTS

The Measure Y expenditures for FY2004-2005 through FY2008-2009 are summarized below:

Program	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
Community and Neighborhood Policing	\$ 4,054	\$ 2,995,085	\$ 7,060,605	\$ 14,484,745	\$ 13,022,923
Violence Prevention Services with an Emphasis on Youth and Children	-	2,288,304	5,238,291	8,220,046	8,096,437
Fire Services	1,770,459	3,717,963	3,866,681	4,021,427	4,000,000
Program Audit and Oversight	4,580	42,566	368,088	568,040	707,468
TOTAL	\$ 1,779,093	\$ 9,043,918	\$ 16,533,665	\$ 27,294,258	\$ 25,826,828

The following sections provide a summary of the program and annual expenditures for each of the violence prevention and public safety intervention component programs of Measure Y. Details are included in Attachments E through H. Staff will be available at the September 15th meeting to provide additional details.

a. 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. *Please see Attachment E for a status report of activities including dollars spent and citizens served between FY04-05 and FY08-09.*

FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
\$ 4,054	\$ 2,995,085	\$ 7,060,605	\$ 14,484,745	\$ 13,022,923

b. 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. *Please see Attachment F for a status report of activities including dollars spent and citizens served between FY04-05 and FY08-09.*

FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
-	\$ 2,288,304	\$ 5,238,291	\$ 8,220,046	\$ 8,096,437

c. Fire Services:

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. *Please see Attachment G for a status report of activities including dollars spent and citizens served between FY04-05 and FY08-09.*

FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
\$ 1,770,459	\$ 3,717,963	\$ 3,866,681	\$ 4,021,427	\$ 4,000,000

d. Program Audit and Oversight:

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: In addition to the evaluation amount, tax proceeds may be used to pay for the audit specified by Government Code Section 50075.3. *Please see Attachment H for a status report of program audit and oversight activities. Please note the funding of these discreet functions has been totaled below for summary purposes only*

FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
\$ 4,580	\$ 42,566	\$ 368,088	\$ 568,040	\$ 707,468

SUSTAINABLE OPPORTUNITIES

No environmental, economic, or social equity opportunities have been identified.

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 Finance and Management Committee
 and Public Safety Committee
 September 15, 2009

DISABILITY AND SENIOR CITIZEN ACCESS

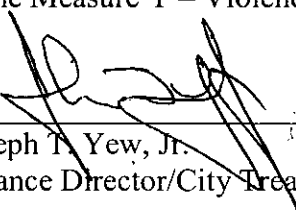
There are no ADA or senior access issues contained in this report.

RECOMMENDATION(S) AND RATIONALE

Staff recommends that the City Council accept the Measure Y – Violence Prevention and Public Safety Act of 2004 Program Status 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 Program Status.



Joseph T. Yew, Jr.
Finance Director/City Treasurer

Prepared by:
Osborn Solitei, Acting Controller
Finance and Management Agency

APPROVED AND FORWARDED TO THE
FINANCE & MANAGEMENT
AND PUBLIC SAFETY COMMITTEES:



Dan Lindheim
Office of the City Administrator

Attachments:

- Attachment A – City of Oakland – Measure Y – Violence Prevention and Public Safety Act of 2004; Independent Auditor’s Reports and Budgetary Comparison Schedule – For the Year Ended June 20, 2005
- Attachment B – City of Oakland – Measure Y – Violence Prevention and Public Safety Act of 2004; Independent Auditor’s Reports and Budgetary Comparison Schedule – For the Year Ended June 20, 2006
- Attachment C – City of Oakland – Measure Y – Violence Prevention and Public Safety Act of 2004; Independent Auditor’s Reports and Budgetary Comparison Schedule – For the Year Ended June 20, 2007
- Attachment D – City of Oakland – Measure Y – Violence Prevention and Public Safety Act of 2004; Independent Auditor’s Reports and Budgetary Comparison Schedule – For the Year Ended June 20, 2008
- Attachment E – Measure Y Annual Reporting – Fiscal Year 2005-06 through 2008-09 – Police Department
- Attachment F – Measure Y Annual Reporting – Fiscal Year 2005-06 through 2008-09 – Department of Human Services
- Attachment G – Measure Y Annual Reporting – Fiscal Year 2005-06 through 2008-09 – Fire Department
- Attachment H – Measure Y Annual Reporting – Fiscal Year 2005-06 through 2008-09 – Program Audit and Oversight

Item # _____
Finance and Management Committee
and Public Safety Committee
September 15, 2009

**CITY OF OAKLAND
Measure Y - Violence Prevention and
Public Safety Act of 2004**

**Independent Auditor's Reports
and Budgetary Comparison Schedule**

For the Year Ended June 30, 2006

CITY OF OAKLAND
Measure Y – Violence Prevention and
Public Safety Act of 2004

For the Period from
January 1, 2005 through June 30, 2005

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

INDEPENDENT AUDITOR'S REPORT

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) for the period from January 1, 2005 through June 30, 2005. This financial schedule is the responsibility of the City's management. Our responsibility is to express an opinion on this 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 includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting as it pertains to the Measure Y activities. Accordingly we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedule, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial schedule was prepared to present the total revenues and expenditures of the Measure Y activities, 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 period from January 1, 2005 through June 30, 2005 in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial schedule referred to in the first paragraph presents fairly, in all material respects, the revenues and expenditures of the Measure Y activities for the period from January 1, 2005 through June 30, 2005 in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2006, on our consideration of the City's internal control over financial reporting as it pertains to the 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the City's Mayor and City Council and the City's management and is not intended to be and should not be used by anyone other than these specified parties.

Macias, Dini & Company LLP
Certified Public Accountants
Walnut Creek, California

February 14, 2006

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
 Budgetary Comparison Schedule (on a Budgetary Basis)
 For the Period from January 1, 2005 through June 30, 2005

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
Revenues:				
Parking tax surcharge	\$ 3,560,160	\$ 3,560,160	\$ 4,551,021	\$ 990,861
Expenditures:				
Salaries and employee benefits	1,824,583	1,824,583	1,770,459	54,124
Other supplies and commodities	435,000	435,000	4,089	430,911
Accounting and auditing services	10,000	10,000	2,275	7,725
Other contract services	693,405	693,405	2,270	691,135
Total expenditures	2,962,988	2,962,988	1,779,093	1,183,895
Change in fund balance, on a budgetary basis	<u>\$ 597,172</u>	<u>\$ 597,172</u>	2,771,928	<u>\$ 2,174,756</u>
Item not budgeted:				
Interest income			<u>2,613</u>	
Change in fund balance, on a GAAP basis			2,774,541	
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ 2,774,541</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

Notes to the Budgetary Comparison Schedule
For the Period from January 1, 2005 through June 30, 2005

NOTE A - DESCRIPTION OF MEASURE Y

The Oakland City Council (the City Council) approved Resolution No. 78734 on July 20, 2004 submitting 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) passed Measure Y in November 2004.

The parcel tax will be attached to the property and collected with the annual Alameda County property taxes, beginning on July 1, 2005. The annual parcel tax will be 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 will 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 the increase in CPI, using fiscal year 2003-2004 as the index year, and in no event shall any adjustment exceed 5% (five percent).

Measure Y will provide 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.

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004

Notes to the Budgetary Comparison Schedule (continued)
For the Period from January 1, 2005 through June 30, 2005

NOTE A - DESCRIPTION OF REPORTING ENTITY (Continued)

4. Evaluation - Not less than 1% or 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.

5. Mandated Apportionment to Social Services Programs - Of the total proceeds spent on programs enumerated in Section 3, Paragraph 1 and 2, not less than 40% of such proceeds must be allocated to programs enumerated in Section 3, Paragraph 2 each year Measure Y is in effect.

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 period from January 1, 2005 through June 30, 2005 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

The 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 collectible within 60 days of year-end. Revenues susceptible to accrual include the parking tax surcharge. Expenditures are recorded when a liability is incurred, as under accrual accounting.

Use of Estimates

The preparation of financial schedules 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.

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004

Notes to the Budgetary Comparison Schedule (continued)
For the Period from January 1, 2005 through June 30, 2005

NOTE C - BUDGET

The 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 of Oakland (City). The City budgets annually for the Measure Y activities. The budget is prepared on the modified accrual basis, except that the City does not budget for investment earnings on Measure Y 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 Y throughout the year, if any, are reflected in the "final budget" column of the accompanying budgetary comparison schedule.



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Honorable Mayor and Members
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City of Oakland, California

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

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) for the period from January 1, 2005 through June 30, 2005, and have issued our report thereon dated February 14, 2006. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as it pertains to the Measure Y activities, in order to determine our auditing procedures for the purpose of expressing our opinion on the financial schedule and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial schedule being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

This report is intended solely for the information and use of the City's Mayor and City Council and the City's management and is not intended to be and should not be used by anyone other than these specified parties.

Macias, Sini & Company LLP
Certified Public Accountants
Walnut Creek, California

February 14, 2006

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

**Independent Auditor's Reports
and Budgetary Comparison Schedule**

For the Year Ended June 30, 2007

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
For the Year Ended June 30, 2006

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

INDEPENDENT AUDITOR'S REPORT

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) for the year ended June 30, 2006. This financial schedule is the responsibility of the City's management. Our responsibility is to express an opinion on this 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 includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting as it pertains to the Measure Y activities. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedule, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial schedule was prepared to present the total revenues and expenditures of the Measure Y activities, 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, 2006 in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial schedule referred to above presents fairly, in all material respects, the revenues and expenditures of the Measure Y activities for the year ended June 30, 2006 in conformity with the basis of accounting described in Note B.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2006 on our consideration of City's internal control over financial reporting as it pertains to the 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the City's Mayor and Council and the City's management is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & Cunnell LLP
Certified Public Accountants
Walnut Creek, California

December 20, 2006

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
 Budgetary Comparison Schedule (on a Budgetary Basis)
 For the Year Ended June 30, 2006

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
Revenues:				
Parcel tax	\$ 12,211,212	\$ 12,211,212	\$ 12,054,432	\$ (156,780)
Parking tax surcharge	7,405,133	7,405,133	6,726,990	(678,143)
Total Revenue	19,616,345	19,616,345	18,781,422	(834,923)
Expenditures:				
Salaries and employee benefits	12,693,647	12,861,041	6,964,508	5,896,533
Other supplies and commodities	475,165	1,145,221	125,601	1,019,620
Accounting and auditing services	30,000	30,000	30,000	-
Other contract services	6,417,490	7,353,416	1,923,809	5,429,607
Total expenditures	19,616,302	21,389,678	9,043,918	12,345,760
Change in fund balance, on a budgetary basis	<u>\$ 43</u>	<u>\$ (1,773,333)</u>	9,737,504	<u>\$ 11,510,837</u>
Item not budgeted:				
Interest income			<u>610,407</u>	
Change in fund balance, on a GAAP basis			10,347,911	
Fund balance, beginning of year			<u>2,774,541</u>	
Fund balance, end of year			<u>\$ 13,122,452</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
Notes to Budgetary Comparison Schedule
For the Year Ended June 30, 2006

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 will be 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 will provide 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.
5. *Mandated Apportionment to Social Services Programs* – 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 must be allocated to programs enumerated in the *Violence Prevention Services With an Emphasis on Youth and Children* section each year Measure Y is in effect.

CITY OF OAKLAND
Measure Y - Violence Prevention and Public Safety Act of 2004
Notes to Budgetary Comparison Schedule
For the Year Ended June 30, 2006

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, 2006 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 the 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.

The 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

The 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 the Measure Y activities. The budget is prepared on the modified accrual basis, except that the City does not budget for investment earnings on Measure Y 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 Y throughout the year, if any, are reflected in the "final budget" column of the accompanying budgetary comparison schedule.



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The Honorable Mayor and Members
of City Council
City of Oakland, California

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

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) for the year ended June 30, 2006, and have issued our report thereon dated December 20, 2006. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as it pertains to the Measure Y activities, in order to determine our auditing procedures for the purpose of expressing our opinion on the financial schedule and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial schedule being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

This report is intended solely for the information and use of the City's Mayor and Council and the City's management is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & Connell LLP
Certified Public Accountants
Walnut Creek, California

December 20, 2006

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 2008

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, 2007

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

INDEPENDENT AUDITOR'S REPORT

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, 2007. This financial schedule is the responsibility of the City's management. Our responsibility is to express an opinion on this 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 includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting as it pertains to the Measure Y activities. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedule, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial schedule was prepared to present the total revenues and expenditures of the Measure Y activities, 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, 2007 in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial schedule referred to above presents fairly, in all material respects, the revenues and expenditures of the Measure Y activities for the year ended June 30, 2007 in conformity with the basis of accounting described in Note B.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2007 on our consideration of City's internal control over financial reporting as it pertains to the 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the City's Mayor and Council and the City's management is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & Connell LLP
Certified Public Accountants
Walnut Creek, California

November 1, 2007

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, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance</u>
Revenues:				
Parcel tax	\$ 12,512,430	\$ 12,512,430	\$ 12,384,982	\$ (127,448)
Parking tax surcharge	<u>7,701,338</u>	<u>7,701,338</u>	<u>7,309,906</u>	<u>(391,432)</u>
Total revenue	<u>20,213,768</u>	<u>20,213,768</u>	<u>19,694,888</u>	<u>(518,880)</u>
Expenditures:				
Salaries and employee benefits	13,770,259	14,248,939	10,222,518	4,026,422
Other supplies and commodities	574,062	1,144,564	282,032	862,532
Accounting and auditing services	30,000	30,000	21,318	8,682
Other contract services	<u>6,159,310</u>	<u>17,518,383</u>	<u>6,007,797</u>	<u>11,510,585</u>
Total expenditures	<u>20,533,631</u>	<u>32,941,886</u>	<u>16,533,665</u>	<u>16,408,221</u>
Change in fund balance, on a budgetary basis	<u>\$ (319,863)</u>	<u>\$(12,728,118)</u>	<u>3,161,223</u>	<u>\$ 15,889,341</u>
Items not budgeted:				
Charges for services			151,661	
Interest income			<u>492,969</u>	
Total items not budgeted			<u>644,630</u>	
Change in fund balance, on a GAAP basis			3,805,853	
Fund balance, beginning of year			<u>13,122,452</u>	
Fund balance, end of year			<u>\$ 16,928,305</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, 2007

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.
5. *Mandated Apportionment to Social Services Programs* – 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 must be allocated to programs enumerated in the *Violence Prevention Services With an Emphasis on Youth and Children* section each year Measure Y is in effect.

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, 2007

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, 2007 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 the 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.

The 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

The 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 the 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.

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.



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The Honorable Mayor and Members
of City Council
City of Oakland, California

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

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 for the City, for the year ended June 30, 2007, and have issued our report thereon dated November 1, 2007. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as it pertains to the Measure Y activities, as a basis for designing our auditing procedures 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 Measure Y internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Measure Y internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements schedule that is more than inconsequential will not be prevented or detected by the internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in the internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

This report is intended solely for the information and use of the City's Mayor and Council and the City's management is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & Cannelo LLP
Certified Public Accountants
Walnut Creek, California

November 1, 2007

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 2008

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, 2008

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INDEPENDENT AUDITOR'S REPORT

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

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, 2008. This financial schedule is the responsibility of the City's management. Our responsibility is to express an opinion on this 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 includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting as it pertains to Measure Y activities. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedule, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial schedule was prepared to present the total revenues and expenditures of Measure Y activities, 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, 2008 in conformity with accounting principles generally accepted in the United States of America.

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, 2008 in conformity with the basis of accounting described in Note B.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2008 on our consideration of 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the City's Mayor and Council and the City's management and is not intended to be and should not be used by anyone other than these specified parties.

Patricia Asquith
Oakland, California
December 1, 2008

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance</u>
Revenues:				
Parcel tax	\$ 12,976,078	\$ 12,976,078	\$ 12,868,216	\$ (107,862)
Parking tax surcharge	7,836,050	7,836,050	7,222,738	(613,312)
Total revenues	<u>20,812,128</u>	<u>20,812,128</u>	<u>20,090,954</u>	<u>(721,174)</u>
Expenditures:				
Community and Neighborhood Policing				
Salaries and employee benefits	9,644,598	11,505,465	11,785,505	(280,040)
Other supplies and commodities	482,524	4,037,759	1,753,049	2,284,710
Other contract services	(298,403)	3,960,160	966,241	2,993,919
Total Community and Neighborhood Policing expenditures	<u>9,828,719</u>	<u>19,503,384</u>	<u>14,504,795</u>	<u>4,998,589</u>
Violence Prevention with an Emphasis on Youth and Children				
Salaries and employee benefits	641,769	792,860	776,370	16,490
Other supplies and commodities	23,591	53,730	35,909	17,821
Other contract services	5,894,280	11,580,294	7,285,355	4,294,939
Total Violence Prevention expenditures	<u>6,559,640</u>	<u>12,426,884</u>	<u>8,097,634</u>	<u>4,329,250</u>
Fire Service				
Salaries and employee benefits	3,902,777	4,195,807	4,021,427	174,380
Total Fire Service expenditures	<u>3,902,777</u>	<u>4,195,807</u>	<u>4,021,427</u>	<u>174,380</u>
Evaluation	<u>490,992</u>	<u>979,482</u>	<u>593,191</u>	<u>386,291</u>
Administration	<u>30,000</u>	<u>148,000</u>	<u>77,211</u>	<u>70,789</u>
Total expenditures	<u>20,812,128</u>	<u>37,253,557</u>	<u>27,294,258</u>	<u>9,959,299</u>
Change in fund balance, on a budgetary basis	\$ <u>-0-</u>	\$ <u>(16,441,429)</u>	<u>(7,203,304)</u>	\$ <u>9,238,125</u>
Items not budgeted:				
Charges for services			11,037	
Interest income			708,755	
Total items not budgeted			<u>719,792</u>	
Change in fund balance, on a GAAP basis			(6,483,512)	
Fund balance, beginning of year			<u>16,928,305</u>	
Fund balance, end of year			\$ <u>10,444,793</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, 2008

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.

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, 2008

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.

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, 2008 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.

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, 2008

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.

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 - LITIGATION

There is a pending litigation against the City for Measure Y alleging that the City has illegally collected, spent and accounted for Measure Y funds. As the litigation is subject of many uncertainties and as the outcome of the litigated matters can not be predicted with certainty, it is reasonably possible that some of these legal actions could be decided unfavorably against the City.

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

The Honorable Mayor and Members
of City Council
City of Oakland, California

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, 2008, and have issued our report thereon dated December 1, 2008. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as it pertains to Measure Y activities, as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial schedule but not for the purpose of expressing an opinion on the effectiveness of Measure Y's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Measure Y's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Measure Y's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Measure Y's financial statements schedule that is more than inconsequential will not be prevented or detected by Measure Y's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Measure Y's internal control.

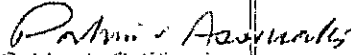
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in the internal control over financial reporting that we consider to be material weaknesses as defined above.

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*.

We noted certain matters that we reported to the City's management in a separate letter dated December 1, 2008.

This report is intended solely for the information and use of the City's Mayor and Council and the City's management and is not intended to be and should not be used by anyone other than these specified parties.


Oakland, California
December 1, 2008

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, 2008

No matters were reported.

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, 2008

There were no findings reported in the prior year.

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)	04-05 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Community and Neighborhood Policing (OPD)					Services Performed	NOTES:
Neighborhood beat program						
School safety program	-	-				
Crime reduction team program	-	-				
Domestic violence and child abuse intervention program	-	-				
Officer training, recruitment, and equipment (see below for breakdown)	4,054	-		xx	see below for breakdown	
Officer training and equipment - DETAIL						
- Recruitment						Includes: background and recruiting for OPD and OPRM; ongoing training for Community Policing officers; overtime; operations and maintenance costs
- Training	4,054				Additional training in community-policing techniques; social services referrals.	
- Equipment						
Subtotal Comm & Neigh Policing - FY05-06	\$ 4,054					

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	05-06 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Community and Neighborhood Policing (OPD)					Services Performed	NOTES:
Neighborhood beat program	\$ 2,701,250	15.00		xx	Neighborhood Officers assigned to neighborhood beats to provide problem-solving and basic police services	306,052 dispatched calls in Calendar year 2006
School safety program	-	-		xx	Supplemental police services to respond to school safety and truancy issues	
Crime reduction team program	-	-		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 (see below for breakdown)	293,836	2.60		xx	see below for breakdown	
Officer training and equipment - DETAIL						
- Recruitment	208,657	2.00			Support from Human Resources in the hiring of additional officers. (\$76,529)	Includes: background and recruiting for OPD and OPRM; ongoing training for Community Policing officers; overtime; operations and maintenance costs
		0.60			OPD efforts in the recruitment and hiring of additional officers (\$132,128)	
- Training	13,447				Additional training in community-policing techniques; social services referrals.	
- Equipment	71,732				OPD Operations and Maintenance needs for PSOs; Equipment for use in the 156th Basic Academy	
Subtotal Comm & Neigh Policing - FY05-06	\$ 2,995,085	17.60				

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	06-07 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Community and Neighborhood Policing (OPD)						
Neighborhood beat program	\$ 3,648,567	17.00		xx	Services Performed Neighborhood Officers assigned to neighborhood beats to provide problem-solving and basic police services	NOTES: 293,991 dispatched calls in Calendar year 2007
School safety program	134,007	1.00		xx	Supplemental police services to respond to school safety and truancy issues	
Crime reduction team program	900,937	5.00		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	147,476	1.00		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 (see below for breakdown)	2,229,618	4.00		xx	see below for breakdown	
Officer training and equipment - DETAIL						
- Recruitment	1,115,019	2.00			Support from Human Resources in the hiring of additional officers. (\$283,406)	Includes: background and recruiting for OPD and OPRM; ongoing training for Community Policing officers; overtime; operations and maintenance costs
		2.00			OPD efforts in the recruitment and hiring of additional officers (\$831,613)	
- Training	1,055,111				Additional training in community-policing techniques; social services referrals.	
- Equipment	59,488				OPD Operations and Maintenance needs for PSOs; police vehicles; tasers; service weapons	
Subtotal Comm & Neigh Policing - FY06-07	\$ 7,060,605	28.00				
Community and Neighborhood Policing (OPD)						
Neighborhood beat program	\$ 8,549,360	35.00		xx	Services Performed Neighborhood Officers assigned to neighborhood beats to provide problem-solving and basic police services	NOTES: 284,570 dispatched calls in Calendar year 2008
School safety program	-	-		xx	Supplemental police services to respond to school safety and truancy issues	
Crime reduction team program	6,094	-		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 (see below for breakdown)	5,929,291	10.00		xx	see below for breakdown	
Officer training and equipment - DETAIL						
- Recruitment	2,577,593	2.00			Support from Human Resources in the hiring of additional officers. (\$1,273,565)	Includes: background and recruiting for OPD and OPRM; ongoing training for Community Policing officers; overtime; operations and maintenance costs. Includes \$7.7M projects
		8.00			OPD efforts in the recruitment and hiring of additional officers (\$1,304,028)	
- Training	3,078,707				Additional training in community-policing techniques; social services referrals.	
- Equipment	272,990				OPD Operations and Maintenance needs for PSOs; computers for vehicles, mobile radios & accessories; service weapons	
Subtotal Comm & Neigh Policing - FY07-08	\$ 14,484,745	45.00				

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	08-09 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Community and Neighborhood Policing (OPD)						
Neighborhood beat program	\$ 9,586,976	48.00	xx		Services Performed Neighborhood Officers assigned to neighborhood beats to provide problem-solving and basic police services	NOTES: N/A - Not Yet Available
School safety program	245,021	2.00	xx		Supplemental police services to respond to school safety and truancy issues	
Crime reduction team program	-	-	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	839,517	8.00	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 (see below for breakdown)	2,251,409	2.10			see below for breakdown	
Officer training and equipment - DETAIL						
- Recruitment	76,075	1.60			Support from Human Resources in the hiring of additional officers. (\$308,569) Transfer of OPD support of recruiting to General Fund (-\$232,494)	Includes: background and recruiting for OPD and OPRM; ongoing training for Community Policing officers; overtime; operations and maintenance costs. Includes \$7.7M projects
- Training	1,540,712	0.50			Additional training in community-policing techniques; social services referrals.	
- Equipment	634,622				OPD Operations and Maintenance needs for PSOs; police vehicles, mobile radios & accessories; service weapons	
Subtotal Comm & Neigh Policing - FY08-09	\$ 13,022,923	60.10				

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)	04-05 Status		Outcomes		Comments (Program achievements, issues, etc.)
			Completed	On-Going	List of Grantees Providing Services During the Year under Each Category	Number of People Served During the Year	
Violence Prevention Services With an Emphasis on Youth and Children (DHS)							
Youth outreach counselors							
After and in school program for youth and children							
Domestic violence and child abuse counselors							
Offender/parolee employment training							
Supporting all categories							
Subtotal Violence Prev Svcs - FY04-05	\$						

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	05-06 Status		Outcomes		Comments (Program achievements, issues, etc.)
			Completed	On-Going	List of Grantees Providing Services During the Year under Each Category	Number of People Served During the Year	
Violence Prevention Services With an Emphasis on Youth and Children (DHS)							
Youth outreach counselors	\$ 46,000 205,677 1,000 1,000 41,017 36,000 27,144		xx	xx	Alameda County Health Care CCNI - City Admin East Bay Agency for Children East Bay Asian Center Leadership Excellence Youth Alive Youth Uprising	*Note: Services began in 06-07, these payments reflect contract advances and payments for staff to attend mandatory trainings	
After and in school program for youth and children	\$ 206,000 1,284 1,000 1,000 9,084 7,066 510,882 19,300 1,000 130,729 1,000 9,080		xx	xx	Alameda County Health Attitudinal Healing Bay Area Video Destiny Art Center Leadership Excellence Oakland Private Industry Oakland Unified School District Sports 4 Kids YMCA Youth Employment Partnership Youth Radio Youth Uprising	*Note: Services began in 06-07, these payments reflect contract advances and payments for staff to attend mandatory trainings	
Domestic violence and child abuse counselors	\$ 348,188		xx		Famiv Violence Law Center	*Note: Services began in 06-07, these payments reflect contract advances and payments for staff to attend mandatory trainings	
Offender/parolee employment training	\$ 1,000 1,000 224,748 55,748 56,900		xx	xx	Allen Temple Centerforce Mentorng Center Volunteers of Amencia Youth Employment Partnership	*Note: Services began in 06-07, these payments reflect contract advances and payments for staff to attend mandatory trainings	
Supporting all categories	\$ 294,874 21,528 29,086	3.15	xx	xx	DHS - Administration - Personnel DHS - Administration - Non Personnel DHS - Misc. Vendors/Travel		
Subtotal Violence Prev Svcs - FY05-06	\$ 2,288,304	3.15					

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)	06-07 Status		Outcomes		Comments (Program achievements, Issues, etc.)
			Completed	On-Going	Listing of Grantees Providing Services During the Year under Each Category	Number of People Served During the Year	
Violence Prevention Services With an Emphasis on Youth and Children (DHS)							
Youth outreach counselors	\$ 135,000 120,000 166,933 118,935 160,000 152,701 153,000 5,950 34,000 146,000 100,833 4,543	1.00	xx xx xx xx xx xx xx - xx xx xx xx	xx xx xx xx xx xx xx - xx xx xx	Alameda County Health Care Catholic Charities of the East Bay CCNI - City Admin East Bay Agency For Children East Bay Asian Youth Center Leadership Excellence Oakland Unified School District Paul Flores Project Reconnect Youth Alive Youth Uprising <i>Contract Compliance & Internal Work Order Charges</i>	189 81 249 113 194 158 99 N/A 37 101 85	Provide outreach, case management, employment and other services for youth who are chronically truant, dropped out or on probation
After and in school program for youth and children	\$ 226,000 30,615 56,736 280,974 48,063 251,509 62,500 300,000 4,581		xx xx xx xx xx xx xx xx	xx xx xx xx xx xx xx	Alameda County Health Care Atitudinal Healing / Summit Univ. Frodoon- R. Joy Bay Area Video Coalition Oakland Unified School District Sports 4 Kids Youth Employment Partnership Youth Radio Youth Uprising <i>Contract Compliance & Internal Work Order Charges</i>	542 820 17 18,393 197 212 15 N/A	Provide school based services including case management, mental health, violence prevention curriculum and peer conflict mediation
Domestic violence and child abuse counselors	\$ 144,424 471,565 2,734		xx xx	xx xx	Alameda County DA's Office Family Violence Law Center <i>Contract Compliance & Internal Work Order Charges</i>	55 1,437	Provide special services for families experiencing domestic violence and youth exposed to violence including sexually exploited minors
Offender/parolee employment training	\$ 443,610 1,500 616,654 217,045 212,710 5,755		xx xx xx xx xx	xx xx xx xx	Allen Temple & Housing Mayor's Re-entry Program - Isaac Taqart The Mentoring Center Volunteers of America Youth Employment Partnership <i>Contract Compliance & Internal Work Order Charges</i>	105 189 105 84	Provide diversion and reentry services and employment for youth and young adults on probation and parole
Supporting all categories	\$ 454,172 29,142 80,107	4.15	xx xx xx	xx xx xx	DHS - Administration - Personnel DHS - Administration - Non Personnel DHS - Misc. Vendors/Travel		
Subtotal Violence Prev Svcs - FY06-07	\$ 5,238,291	5.15					

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)	07-08 Status		Outcomes		Comments (Program achievements, issues, etc.)
			Completed	On-Going	Listing of Grantees Providing Services During the Year under Each Category	Number of People Served During the Year	
Violence Prevention Services With an Emphasis on Youth and Children (DHS)							
Youth outreach counselors	\$ 293,750 25,000 205,000 142,030 132,000 200,000 246,601 178,000 53,833 (5,950) 85,000 223,200 181,040 7,347	2.10 0.50	xx xx xx xx xx xx xx xx xx xx xx xx xx xx		Alameda County Health Care Breakout Prison / CYO Catholic Charities of the Bay CCNI - City Admin East Bay Agency For Children East Bay Asian Youth Center Leadership Excellence Oakland Unified School District OPR - Radical Roving Paul S Flores Project Re connect Youth Alive Youth Uprising <i>Contract Compliance & Internal Work Order Charges</i>	355 423 194 276 170 423 161 310 N/A 59 91 150	1st quarter Street Outreach planning Provide outreach, case management, employment and other services for youth who are chronically truant, dropped out or on probation
After and in school program for youth and children	\$ 240,000 129,600 93,284 689,864 72,804 420,348 133,125 300,000 3,354		xx xx xx xx xx xx xx xx		Alameda County Health Care Attitudinal Healing Bay Area Video Coalition Oakland Unified School District Sports 4 Kids Youth Employment Partnership Youth Radio Youth Uprising <i>Contract Compliance & Internal Work Order Charges</i>	663 84 34 23,246 170 297 56 N/A	Provide school based services including case management, mental health, violence prevention curriculum and peer conflict mediation
Domestic violence and child abuse counselors	\$ 214,878 934,807 2,429		xx xx		Alameda County DA's Office Family Violence Law Center <i>Contract Compliance & Internal Work Order Charges</i>	82 2,356	Provide special services for families experiencing domestic violence and youth exposed to violence including sexually exploited minors
Offender/parolee employment training	\$ 487,229 55,253 716,953 488,390 285,750 224,000 5,382	0.40	xx xx xx xx xx		Allen Temple & Housing Mayor's Re-entry Program (Taggart) Mentoring Center Volunteers of America Workfirst Foundation Youth Employment Partnership <i>Contract Compliance & Internal Work Order Charges</i>	187 249 227 236 50	Provide diversion and reentry services and employment for youth and young adults on probation and parole
supporting all categories	\$ 656,382 23,217 76,767	4.75	xx xx xx		DHS - Administration - Personnel DHS - Administration - Non Personnel DHS - Misc Vendors/Travel		
Subtotal Violence Prev Svcs - FY07-08	\$ 8,220,046	7.75					

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)	08-09 Status		Outcomes		Comments (Program achievements, issues, etc.)
			Completed	On-Going	Listing of Grantees Providing Services During the Year under Each Category	Number of People Served During the Year (as of 3/31/09; 4th qtr not available yet)	
Violence Prevention Services With an Emphasis on Youth and Children (DHS)							
Youth outreach counselors	\$ 28,989 495,935 87,719 240,000 196,136 202,500 204,800 113,682 243,232 153,000 96,167 18,896 226,000 502,303 7,735	1.70 2.50	xx xx xx xx xx xx xx xx xx xx xx xx xx xx xx		Alameda County DA's Office Alameda County Health Care Breakout Prison / CYO Catholic Charities of the East Bay CCNI - City Admin East Bay Agency For Children East Bay Asian Youth Center Healthy Oakland Leadership Excellence Oakland Unified School District OPR - Radical Roving Sports 4 Kids Youth Alive Youth Uprising <i>Contract Compliance & Internal Work Order Charges</i>	261 92 318 180 186 155 100 303 21,968 270 95 119 165	Provide outreach, case management, employment and other services for youth who are chronically truant, dropped out or on probation
After and in school program for youth and children	\$ 197,760 196,386 33,472 459,534 51,000 71,719 743,068 144,022 4,258		xx xx xx xx xx xx xx xx xx		Alameda County Health Care Attitudinal Healing Bay Area Video Oakland Unified School District Project Re-connect Sports4 Kids Youth Employment Partnership Youth Radio <i>Contract Compliance & Internal Work Order Charges</i>	775 101 24 22,095 76 95 190 44	Provide school based services including case management, mental health, violence prevention curriculum and peer conflict mediation
Domestic violence and child abuse counselors	\$ 716,576 3,850		xx		Family Violence Law Center <i>Contract Compliance & Internal Work Order Charges</i>	1,483	Provide special services for families experiencing domestic violence and youth exposed to violence including sexually exploited minors
Offender/parolee employment training	\$ 475,843 116,350 647,427 366,680 395,231 8,419	0.80	xx xx xx xx xx		Allen Temple Housing Mayor's Re-entry Program Mentoring Center The Workfirst Foundation Volunteers of America <i>Contract Compliance & Internal Work Order Charges</i>	125 146 198 268	* Provide diversion and reentry services and employment for youth and young adults on probation and parole
supporting all categories	\$ 599,172 26,387 22,188	4.95	xx xx xx		DHS - Administration - Personnel DHS - Administration - Non Personnel DHS - Misc. Vendors/Travel		
Subtotal Violence Prev Svcs - FY08-09	\$ 8,096,437	9.95					

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)	04-05 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	Number of People Served between January 1, 2005 through June 30, 2005
Minimum staffing and equipment	\$ 1,770,459			xx	25 engines, 7 trucks on-site education training, fire safety education, and career in the fire services 25 Advance Life Support units 8 Basic Life Support units	1,500 fire calls 24,500 EMS calls 3,600 other calls 5,000 Oakland youth were served through the public education program
Paramedic services	<i>included in above</i>			xx		
Mentorship program	<i>included in above</i>			xx		
Subtotal Fire Svcs - FY04-05	\$ 1,770,459					

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	05-06 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	Number of People Served During the Year
Minimum staffing and equipment	\$ 3,717,963			xx	25 engines, 7 trucks on-site education training, fire safety education, and career in the fire services 25 Advance Life Support units 8 Basic Life Support units	3,190 fire calls 49,359 EMS calls 7,237 other calls 11,754 Oakland youth were served through the public education program
Paramedic services	<i>included in above</i>			xx		
Mentorship program	<i>included in above</i>			xx		
Subtotal Fire Svcs - FY05-06	\$ 3,717,963					

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	06-07 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	Number of People Served During the Year
Minimum staffing and equipment	\$ 3,866,681			xx	25 engines, 7 trucks on-site education training, fire safety education, and career in the fire services 26 Advance Life Support units 7 Basic Life Support units	3,062 fire calls 50,986 EMS calls 7,388 other calls 13,741 Oakland youth were served through the public education program
Paramedic services	<i>included in above</i>			xx		
Mentorship program	<i>included in above</i>			xx		
Subtotal Fire Svcs - FY06-07	\$ 3,866,681					

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	07-08 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	Number of People Served During the Year
Minimum staffing and equipment	\$ 4,021,427			xx	25 engines, 7 trucks on-site education training, fire safety education, and career in the fire services 26 Advance Life Support units 7 Basic Life Support units	3,004 fire calls 51,626 EMS calls 7,518 other calls 16,854 Oakland youth were served through the public education program
Paramedic services	<i>included in above</i>			xx		
Mentorship program	<i>included in above</i>			xx		
Subtotal Fire Svcs - FY07-08	\$ 4,021,427					

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)	08-09 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	Number of People Served During the Year
Minimum staffing and equipment	\$ 4,000,000			xx	25 engines, 7 trucks on-site education training, fire safety education, and career in the fire services 26 Advance Life Support units 7 Basic Life Support units	2,601 fire calls 51,255 EMS calls 7,258 other calls 16,542 Oakland youth were served through the public education program
Paramedic services	<i>included in above</i>			xx		
Mentorship program	<i>included in above</i>			xx		
Subtotal Fire Svcs - FY08-09	\$ 4,000,000					

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)	04-05 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Evaluation	\$ -				Provider of Evaluation Services	
Staff Oversight (CAO)	\$ 4,545	-		xx	Services Performed Assessment Services for Violence Prevention Rate Setting	
Audit (FMA & City Auditor)	\$ -	-			Services Performed	
Subtotal Oversight & Evaluation - FY04-05	\$ 4,545	-				

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	05-06 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Evaluation	\$ -				Provider of Evaluation Services	
Staff Oversight (CAO)	\$ 12,566	-		xx	Services Performed Assessment Services for Violence Prevention Rate Setting	
Audit (FMA & City Auditor)	\$ 30,000	-		xx	Services Performed Single Audit - As part of City's CAFR Audit	
Subtotal Oversight & Evaluation - FY05-06	\$ 42,566	-				

Program Name & Description (According to Measure Y language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	06-07 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-Going		
Evaluation	\$ 214,628 125,065	1.00		xx	Provider of Evaluation Services Berkeley Policy Associates Staff to the Measure Y Oversight Committee. Manager of "independent evaluation contract" of all Measure Y-funded violence prevention programming, e.g., community policing and human subject violence prevention programming.	
Staff Oversight (CAO)	\$ 7,026			xx	Services Performed Assessment Services for Violence Prevention Rate Setting	
Audit (FMA & City Auditor)	\$ 21,371	-		xx	Services Performed Single Audit - As part of City's CAFR Audit	
Subtotal Oversight & Evaluation - FY06-07	\$ 368,090	1.00				