

CITY OF OAKLAND - MEASURE Z

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

Year Ended June 30, 2023

(With Independent Auditor's Report Thereon)



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

CITY OF OAKLAND – MEASURE Z
Measure Z – Public Safety and Services Violence Prevention Act of 2014
(A Fund of the City of Oakland)
Budgetary Comparison Schedule (On a Budgetary Basis)
Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Schedule

Opinion

We have audited the accompanying budgetary comparison schedule of the City of Oakland's (City) Measure Z – Public Safety and Services Violence Prevention Act of 2014 fund (Measure Z), a fund of the City, for the year ended June 30, 2023, and the related notes to the budgetary comparison schedule, which collectively comprise the financial schedule, as listed in the table of contents.

In our opinion, the financial schedule referred to above presents fairly, in all material respects, the revenues and expenditures of Measure Z for the year ended June 30, 2023 in conformity with the basis of accounting described in Note B.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Schedule section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

The financial schedule was prepared to present the total revenues and expenditures of the Measure Z fund, as described in Note B, and does not purport to, and does not, present fairly the changes in the City's financial position for the year ended June 30, 2023 in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Schedule

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

Auditor's Responsibilities for the Audit of the Financial Schedule

Our objectives are to obtain reasonable assurance about whether the financial schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial schedule.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the reports on pages 11 through 19 but does not include the financial schedule and our auditor's report thereon. Our opinion on the financial schedule does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial schedule, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial schedule, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exist, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2024, on our consideration of the City's internal control over financial reporting as it pertains to Measure Z and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Williams, Adley & Company-CA, LLP

Oakland, California
May 15, 2024

CITY OF OAKLAND - MEASURE Z
Measure Z-Public Safety and Services Violence Prevention Act of 2014
(A Fund of the City of Oakland)
Budgetary Comparison Schedule (On a Budgetary Basis)
For Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
Revenues:				
Parcel tax	\$ 19,598,935	\$ 19,598,935	\$ 19,798,577	\$ 199,642
Parking tax surcharge	9,603,041	9,603,041	10,222,500	619,459
Right-to-use asset proceeds	-	-	349,300	349,300
Total revenues	<u>29,201,976</u>	<u>29,201,976</u>	<u>30,370,377</u>	<u>1,168,401</u>
Expenditures:				
Community and Neighborhood Policing				
Salaries and employee benefits	14,911,236	15,497,422	13,072,065	2,425,357
Other supplies and commodities	76,611	261,654	38,874	222,780
Other contract services	355,000	40,220	13,803	26,417
Other expenditures	282,735	786,688	424,072	362,616
Total Community and Neighborhood Policing expenditures	<u>15,625,582</u>	<u>16,585,984</u>	<u>13,548,814</u>	<u>3,037,170</u>
Violence Prevention with an Emphasis on Youth and Children				
Salaries and employee benefits	2,852,487	2,735,907	1,683,694	1,052,213
Other supplies and commodities	7,000	238,862	15,345	223,517
Other contract services	7,395,724	12,491,116	6,661,403	5,829,713
Other expenditures	242,195	585,056	274,941	310,115
Total Violence Prevention expenditures	<u>10,497,406</u>	<u>16,050,941</u>	<u>8,635,383</u>	<u>7,415,558</u>
Fire Services				
Salaries and employee benefits	2,000,000	2,000,000	2,000,000	-
Evaluation	744,746	1,484,508	422,784	1,061,724
Administration	334,242	367,878	368,895	(1,017)
Total expenditures	<u>\$ 29,201,976</u>	<u>\$ 36,489,311</u>	<u>\$ 24,975,876</u>	<u>\$ 11,513,435</u>
Excess of revenues over expenditures			<u>5,394,501</u>	
Change in fund balance, on a budgetary basis			5,394,501	
Items not budgeted:				
Investment income			<u>258,298</u>	
Change in fund balance, on a GAAP basis			5,652,799	
Fund balance, beginning of year, as restated			<u>3,787,808</u>	
Fund balance, end of year			<u>\$ 9,440,607</u>	

See accompanying notes to financial schedule.

CITY OF OAKLAND – MEASURE Z
Measure Z – Public Safety and Services Violence Prevention Act of 2014
(A Fund of the City of Oakland)
Notes to the Budgetary Comparison Schedule
Year Ended June 30, 2023

NOTE A – DESCRIPTION OF REPORTING ENTITY

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

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

The parcel tax is collected with the annual Alameda County property taxes, beginning on July 1, 2015. The annual parcel tax is levied to pay for all activities and services for Measure Z (see below) in accordance with the terms and conditions outlined in the approved ballot measure. Measure Z shall be in existence for a period of ten (10) years. Beginning in Fiscal Year 2015-2016, and each year thereafter, the City Council may increase the tax imposed based on the cost of living for the San Francisco Bay Area, as shown on the Consumer Price Index (CPI). The percentage increase of the tax shall not exceed such increase, using Fiscal Year 2014-2015 as the index year, and in no event shall any adjustment exceed 5% (five percent).

Measure Z provides for the following services:

1. *Community and Neighborhood Policing* – Hire and maintain at least a total of 63 officers assigned to the following specific community- policing areas: neighborhood beat officers, school safety, crime reduction team, domestic violence and child abuse intervention, and officer training and equipment. For further detail of the specific community - policing areas see Oakland City Council Resolution No. 85149.
2. *Violence Prevention Services With an Emphasis on Young Adults and Youth* – 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: Adult and Youth Family Life Coaching, Adult and Youth Employment, Violent Incident and Crisis Response, Gender-Based Violence and Community Healing. For further detail of the social services, see Oakland City Council Resolution No. 85149.
3. *Fire Services* – Maintain staffing and equipment to operate 24 (twenty-four) fire engine companies and 7 (seven) truck companies, expand paramedic services, and establish a mentorship program at each station with an amount not to exceed \$2,000,000 annually from funds collected under Measure Z.
4. *Evaluation* – Not less than 1% or no more than 3% of funds appropriated to each police service or social service program shall be set aside for the purpose of independent evaluation of the program, including the number of people served and the rate of crime or violence reduction achieved.

CITY OF OAKLAND – MEASURE Z
Measure Z – Public Safety and Services Violence Prevention Act of 2014
(A Fund of the City of Oakland)
Notes to the Budgetary Comparison Schedule
Year Ended June 30, 2023

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial schedule presents only the revenues and expenditures of the Measure Z activities and does not purport to, and does not present fairly the changes in the City’s financial position for the year ended June 30, 2023 in conformity with accounting principles generally accepted in the United States of America.

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

Basis of Accounting

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

Measure Z activity is reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when “susceptible to accrual” (i.e., when they become both measurable and available). “Measurable” means that the amount of the transaction can be determined, and “available” means that revenues are collected within the current period or soon enough thereafter to pay liabilities of the current period. Revenues susceptible to accrual include the parcel tax and parking tax surcharge. The City considers the parcel tax revenues and the parking tax surcharge revenues to be available for the year levied and if they are collected within 60 and 120 days, respectively, of the end of the current year. Expenditures are recorded when a liability is incurred, as under accrual accounting.

Use of Estimates

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

NOTE C – BUDGET

Measure Z – Public Safety and Services Violence Prevention Act of 2014, as approved by the voters in November 2014, requires the adoption of an annual budget, which must be approved by the City Council of the City. The City budgets annually for Measure Z activities. The budget is prepared on the modified accrual basis, except that the City does not budget for charges for services or investment earnings on Measure Z investments.

CITY OF OAKLAND – MEASURE Z
Measure Z – Public Safety and Services Violence Prevention Act of 2014
(A Fund of the City of Oakland)
Notes to the Budgetary Comparison Schedule
Year Ended June 30, 2023

NOTE C – BUDGET (Continued)

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

Budgetary control is maintained at the fund level. Line item reclassification amendments to the budget may be initiated and reviewed by the City Council, but approved by the City Administrator. Any shifting of appropriations between separate funds must be approved by the City Council. Annual appropriations for the budget lapse at the end of the fiscal year to the extent that they have not been expended. At year-end, unobligated appropriations may lapse and remain within the authorized program.

Supplemental budgetary changes made to Measure Z throughout the year, if any, are reflected in the “final budget” column of the accompanying budgetary comparison schedule.

NOTE D – FUND BALANCE RESTATEMENT

The beginning fund balance has been adjusted for expenditures charged to Measure Z in previous years which were funded by other funding sources in the current year.

Fund balance as of June 30, 2022, as reported	\$	3,563,297
Expenditures charged to another fund		224,511
Fund balance as of June 30, 2022, as restated	\$	3,787,808



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the budgetary comparison schedule of the City of Oakland’s (City) Measure Z – Public Safety and Services Violence Prevention Act of 2014 (Measure Z), a fund of the City, for the year ended June 30, 2023, and the related notes to the financial schedule which collectively comprise the financial schedule and have issued our report thereon dated May 15, 2024

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City’s Measure Z financial schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial schedule.

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Purpose of this Report

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

Williams, Adley & Company, LLC, LLP

Oakland, CA
May 15, 2024

CITY OF OAKLAND – MEASURE Z
Measure Z – Public Safety and Services Violence Prevention Act of 2014
(A Fund of the City of Oakland)
Schedule of Findings and Responses
Year Ended June 30, 2023

There are no findings reported in the current year.

CITY OF OAKLAND – MEASURE Z
Measure Z – Public Safety and Services Violence Prevention Act of 2014
(A Fund of the City of Oakland)
Status of Prior Year Findings and Recommendations
Year Ended June 30, 2023

There were no findings reported in the prior year.

OTHER INFORMATION

CITY OF OAKLAND – MEASURE Z
Measure Z – Public Safety and Services Violence Prevention Act of 2014
(A Fund of the City of Oakland)
Annual Reporting (Unaudited)
Year Ended June 30, 2023

The following pages provide the financial and program status reports for Measure Z - Public Safety and Services Violence Prevention Act of 2014 for the year ended June 30, 2023 in accordance with Measure Z, Part 1 Section 3.4 and Part 2 Section 1; and Government Code Section 50075.3 (a) and (b).

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

a. Community and Neighborhood Policing: \$13,548,814

Hire and maintain at least a total of 52 officers assigned to the following specific community policing areas: Neighborhood beat officers, school safety, crime reduction team, domestic violence and child abuse intervention and officer training and equipment.

b. Violence Prevention Services with an Emphasis on Young Adults and Youth: \$8,635,383

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: Adult and Youth Family Life Coaching, Adult and Youth Employment, Violent Incident and Crisis Response, Gender-Based Violence and Community Healing.

c. Fire Services: \$2,000,000

Maintain staffing and equipment to operate 24 (twenty-four) fire engine companies and 7 (seven) truck companies, expand paramedic services, and establish a mentorship program at each station.

d. Program Audit and Oversight: \$791,679

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

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

MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2022-2023 (Unaudited)

POLICE DEPARTMENT

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

Program Name & Description (According to Measure Z language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	22-23 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-going		
Geographic Policing (OPD)					Services Performed	NOTES:
Crime Reduction Team (CRT) Program	\$3,997,754.52	18.72		xx	Strategically geographically deployed officers to investigate and respond to the commission of violent crimes in identified violence hot spots using intelligence-based policing.	
Community Resource Officers (CRO) Program	\$1,747,338.26	7.00		xx	Engage in problem solving projects, attend Neighborhood Crime Prevention Council meetings, serve as a liaison with city services teams, provide foot/bike patrol, answer calls for service if needed, lead targeted enforcement projects and coordinate these projects with CRTs, Patrol units and other sworn personnel.	
Intelligence-based Violence Suppression Operations Program	\$1,726,869.37	6.00		xx	Conduct intelligence-based violence suppression operations such as field interviews, surveillance, undercover operations, high visibility patrol, probation/parole compliance checks, search warrants, assist Community Resource Officers projects, violent crime investigation and general follow-up.	
Domestic Violence and Child Abuse Intervention Program				xx	Officers to team with social service providers to intervene in situations of domestic violence and child abuse, including sexual exploitation of children.	
Operation Ceasefire Strategy Program	\$6,076,851.38	21.00		xx	Strategy is partnership-based, intelligence-led, and data-driven violence reduction strategy. The major goal is to reduce homicides and shootings. Coordinating law enforcement, social services, and community. Ceasefire actively engages with the community partners to build public trust between the community and OPD.	

Subtotal Comm & Neigh Policing – FY22-23 **\$13,548,813.53** 52.72

MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2022-2023 (Unaudited)

FIRE DEPARTMENT

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

Program Name & Description (According to Measure Z language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	22-23 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	\$ 2,000,000			xx	24 engines all Advance Life Support (All ALS), 7 trucks, all Basic Life Support (7 BLS) units on Jun 4, 2023 we upgraded 2 trucks to Advance Life Support (ALS) and 1 ARFF (BLS) unit	69,065 Calls for service 53,031 EMS response calls; 5,532 fire response calls; 9,126 other response calls; 1,376 Encampment / Homeless fire calls
Paramedic services	<i>included in above</i>			xx	138 FTE total licensed Paramedic positions (filled by 64 Firefighter Paramedic and 64 Support Paramedic staff)	148 total licensed Paramedics maintained accreditation standards and skills (including 19 Admin, not PSP)
Mentorship program	<i>included in above</i>			xx	In a total of 450 on-site education training, fire safety education, and careers in fire service	47,573 students and residents served

Subtotal Fire Svcs – FY22-23

\$ 2,000,000

472

**MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2022-2023
(Unaudited)**

VIOLENCE PREVENTION DEPARTMENT

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

Summary	Administration	Service Strategies	MZ-Evaluation
Salaries	703,063.90	888,194.22	92,435.64
Supplies	7,663.69	7,681.91	-
Contracts	223,074.01	6,438,325.73	-
Other	59,550.51	213,699.96	1,693.00
Total	993,352.11	7,547,901.82	94,128.64

Detail	Salaries	Supplies	Contracts	Other	Total
1004313 MZ SERVICE PRIOR YEAR RESERVE	-	589.93	-	-	589.93
1004485 MZ20-21 ADMIN	-	-	-	6,414.00	6,414.00
1005363 DVP Implementation	2,125.00	1,053.26	85,150.00	17,476.71	105,804.97
1005644 MZ 21-22 ADMIN	236,709.90	693.41	5,590.00	56.00	243,049.31
1005645 MZ 22-23 ADMIN	464,229.00	5,327.09	132,334.01	35,603.80	637,493.90
Sub-total Administration	703,063.90	7,663.69	223,074.01	59,550.51	993,352.11
1001362 MEASURE Z EVALUATION	92,435.64	-	-	1,693.00	94,128.64
Sub-total Evaluation	92,435.64			1,693.00	94,128.64
1004492 MZ20-21 CONTRACT GBV CSEC	-	-	-	107,226.45	107,226.45
1004500 MZ20-21 STAFF GV COACHING	962.85	-	-	-	962.85
1005646 MZ21-22 CONTRACT YTH COACH DIV	-	-	270,000.00	-	270,000.00
1005647 MZ22-23 CONTRACT YTH COACH DIV	-	-	1,281,249.23	584.03	1,281,833.26
1005649 MZ22-23 CONTRACT YOUTH EMPLOY	-	-	150,000.00	-	150,000.00
1005651 MZ22-23 CONTRACT GV COACHING	-	-	1,472,963.20	538.54	1,473,501.74
1005654 MZ21-22 CONTRACT GV CRISIS INT	-	-	75,124.68	288.21	75,412.89
1005655 MZ22-23 CONTRACT GV CRISIS INT	-	-	2,931,487.14	161.54	2,931,648.68
1005664 MZ21-22 STAFF CMTY HEALING	7,426.52	-	-	-	7,426.52
1005665 MZ 22-23 STAFF CMTY HEALING	139,733.09	-	-	6,852.00	146,585.09
1005666 MZ 21-22 STAFF GV COACHING	9,926.21	-	-	-	9,926.21
1005667 MZ 22-23 STAFF GV COACHING	347,222.05	-	-	79,299.00	426,521.05
1005668 MZ 21-22 STAFF GV COORDINATOR	14,701.73	7,681.91	2,504.48	4,753.19	29,641.31
1005669 MZ 22-23 STAFF GV COORDINATOR	368,221.77	-	-	13,995.00	382,216.77
1005688 MZ 22-23 CNTRCT TRNG & CPCITY	-	-	255,000.00	-	255,000.00
Sub-total Service Strategies	888,194.22	7,681.91	6,438,328.73	213,697.96	7,547,902.82
Total	1,683,693.76	15,345.60	6,661,402.74	274,941.47	8,635,383.57

MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2022-2023 (Unaudited)

PROGRAM AUDIT & OVERSIGHT

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

Program Name & Description (According to Measure Z language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	22-23 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On-going		
Evaluation						
	\$0			X	<p>Resource Development Associates Professional Service. Amendment 3 extended from 12/31/19 to 12/31/20 for the amount of \$131,598 for the annual evaluation of the Police Department's geographic and community policing programs. RDA developed and presented a preliminary findings document, draft evaluation report, and final evaluation report during Year 4 to the SSOC and final evaluation report to the Public Safety Committee and the Council. The report focused on findings from Year 4, and provided a summation of findings and recommendations over the course of the evaluation, recognizing existing operational strengths as well as opportunities for growth as they relate to the objectives of Measure Z. The previous contract ended in December of 2020.</p> <p>Staff issued a Request for Qualifications (RFQ) #267688 on December 3, 2021, and received four (4) proposals by the January 13, 2022, deadline.</p> <p>Urban Institute And Subcontractor Urban Strategies were approved by Council Resolution 89139 to "Evaluate Annually, The Oakland Police Department's Geographic Policing, Community Policing, And Special Victims Services' Programs From May 2022 Through March 2025 for A Total Amount Of Four Hundred Eleven Thousand Five Hundred And Twenty-Two Dollars (\$411,522)."</p> <p>OPD and Urban Institute/Strategies Council are preparing the scope of the upcoming evaluation of OPD.</p>	Provides an annual evaluation of the Police Department's geographic and community policing programs.
	\$0			X	<p>Mathematica Policy Research Resolution 86487 Professional Service evaluated select Department of Violence Prevention (Oakland Unite) strategies and programs. Amendment 5 extended from 12/31/19 to 12/31/20 for the amount of \$364,000. The final Comprehensive Evaluation Report was produced in December 2020. The comprehensive evaluation report presented the results of each stage of the analysis and discussed overarching findings. The existing contract ended in December of 2020. Oakland Unite's program year was expanded by the City Council and a new program year will begin in July of 2022. Staff issued a Request for Qualifications (RFQ) #267688 on December 3, 2021, and received four (4) proposals by the January 13, 2022, deadline.</p> <p>Urban Institute And Subcontractor Urban Strategies were approved by Council Resolution 89139 to "Evaluate Annually, All Department Of Violence Prevention Programs And Services From May 2022 Through March 2025, For A Total Amount Of One Million Four Hundred And Eight Thousand Two Hundred And Seventy-Six Dollars (\$1,408,276)."</p> <p>The DVP and Urban Institute/Strategies Council are preparing the scope of the upcoming evaluation of OPD.</p>	Evaluates select Oakland Unite strategies and programs for insight on program impacts.

MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2022-2023 (Unaudited)

PROGRAM AUDIT & OVERSIGHT
(continued)

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

Program Name & Description (According to Measure Z language)	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	22-23 Status		Outcomes	Comments (Program achievements, issues, etc.)
			Completed	On- going		
Cityspan Contract Management Software	\$72,025.00	N/A		X	Cityspan provided the City with a hosted web-based contract management and client-level tracking system to support the City's Measure Z-funded programs. The contract management system assisted the City with managing grantee background information, scopes of work, budgets, progress reports and cost reimbursement requests. Independent evaluators used data entered by grantees in the database developed by Cityspan to conduct detailed participation and outcome analyses, and for statistical reports that summarize grantee services.	A web-based contract management and client service tracking system that supports oversight and evaluation of the City's Measure Z-funded programs administered by Oakland Unite.
Apricot Data Management System	\$349,299.61	N/A		X	Bonterra (Social Solutions Inc.) provided the City with a hosted web-based contract management and client-level tracking system, Apricot 360, to support the City's Measure Z-funded programs. The contract management system assisted the City with managing grantee scopes of work, budgets, progress reports and cost reimbursement requests. Internal DVP Data and Evaluation staff use data entered by grantees in the database for internal evaluation, and independent evaluators use data entered by grantees in the database developed by Cityspan to conduct detailed participation and outcome analyses, and for statistical reports that summarize grantee services. *This amount is reflected for the GASB96 Subscription-Based Information Technology Arrangements deadline. FY23- Apricot 360 - Social Solutions Global Inc.	Apricot Data Management System
	\$1,460.00	N/A	X		Consulting for Retreat Planning (Ceasefire Partnership)	
	\$11,119.52	N/A			Assessment Engineering Costs (Francisco & Associates)	
AUDIT (CONTROLLER'S BUREAU)	\$ 29,050.00	N/A		X	<u>Measure Z annual financial audit is in process</u>	
ADMINISTRATION	\$328,725.14	N/A		X	Administration fees (County of Alameda)	

Subtotal Oversight & Evaluation FY22-23 \$791,679.27

MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2022-2023 (Unaudited)

DEPARTMENT OF VIOLENCE PREVENTION

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

Program Name & Description (According to Measure Z language)	Dollar Amount Expended	City Personnel Employed (FTEs for Year)	Outcomes Grantees Providing Services During the Year under Each Category*	Number of People Served During the Year*	Comments, Program achievements, issues etc.
Youth Career Exploration and Education Support					
1005649 - MZ22-23 CONTRACT YOUTH EMPLOY	150,000.00		The Youth Employment Partnership	86	Enhance the long-term employability of high-risk youth through the development of skills and education, with a focus on subsidized work experience, successful placement and retention.
Youth Diversion and Reentry					
1005646 - MZ21-22 CONTRACT YTH COACH DIV	270,000.00		Youth Alive!	28	Re-direct highest risk young adults towards healthy participation in their families and communities through coaching and mentoring, system navigation, advocacy, and connection to needed resources.
1005647 - MZ22-23 CONTRACT YTH COACH DIV	200,000.00		Community Work West	11	
1005647 - MZ22-23 CONTRACT YTH COACH DIV	368,222.26		East Bay Asian Youth Center	82	
1005647 - MZ22-23 CONTRACT YTH COACH DIV	160,000.00		NATIONAL INSTITUTE FOR CRIMINAL JUSTICE REFORM	19	
1005647 - MZ22-23 CONTRACT YTH COACH DIV	85,000.00		OAKLAND UNIFIED SCHOOL DISTRICT	255	
1005647 - MZ22-23 CONTRACT YTH COACH DIV	274,549.85		SAFE PASSAGES	35	
1005647 - MZ22-23 CONTRACT YTH COACH DIV	133,477.12		THE MENTORING CENTER	38	
1005647 - MZ22-23 CONTRACT YTH COACH DIV - Others (53xxx, 54xxx, 55xxx,56XXX, and 58XXX (exclude 549xxx))	584.03				
Capacity Building					
1005688 - MZ 22-23 CNTRCT TRNG & CPCITY	255,000.00		Bright Research Group	130	Training and capacity building for DVP staff and the grantee network
School Site Violence Intervention and Prevention Teams					
1005647 - MZ22-23 CONTRACT YTH COACH DIV	60,000.00		EAST BAY ASIAN YOUTH CENTER		School-based violence intervention, life coaching, and gender-based violence (GBV) services at seven high schools
Adult Life Coaching					
1005651 - MZ22-23 CONTRACT GV COACHING	136,643.10		ABODE SERVICES	24	Re-direct highest risk young adults towards healthy participation in their families and communities through coaching and mentoring, system navigation, advocacy, and connection to needed resources.
1005651 - MZ22-23 CONTRACT GV COACHING	299,708.66		COMMUNITIES UNITED FOR RESTORATIVE YOUTH JUST	52	
1005651 - MZ22-23 CONTRACT GV COACHING	435,069.76		COMMUNITY & YOUTH OUTREACH INC	92	
1005651 - MZ22-23 CONTRACT GV COACHING	193,885.00		ROOTS COMMUNITY HEALTH CENTER	42	
1005651 - MZ22-23 CONTRACT GV COACHING	407,656.68		THE MENTORING CENTER	60	
1005667 - MZ 22-23 STAFF GV COACHING - Salaries (51xxx)	347,222.05	3			
1004500 - MZ20-21 STAFF GV COACHING - Salaries (51xxx)	962.85				
1005666 - MZ 21-22 STAFF GV COACHING - Salaries (51xxx)	9,926.21				
1005651 - MZ22-23 CONTRACT GV COACHING - Others (53xxx,55xxx,56XXX, and 58XXX)	538.54				
1005667 - MZ 22-23 STAFF GV COACHING - Others (53xxx, 55xxx,56XXX, and 58XXX)	79,299.00				

MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2022-2023 (Unaudited)

DEPARTMENT OF VIOLENCE PREVENTION

(Continued)

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

Program Name & Description (According to Measure Z language)	Dollar Amount Expended	City Personnel Employed (FTEs for Year)	Outcomes Grantees Providing Services During the Year under Each Category*	Number of People Served During the Year*	Comments, Program achievements, issues etc.
Violence Incident Reponse					
1005654 - MZ21-22 CONTRACT GV CRISIS INT	70,000.00		CATHOLIC CHARITIES OF THE EAST BA	43	Provide response and support, including social-emotional support, for those who have lost a loved one to gun violence in Oakland, or who have themselves been injured by gun violence or other serious physical
1005654 - MZ21-22 CONTRACT GV CRISIS INT	5,124.68		YOUTH ALIVE!	DNA	
1005655 - MZ22-23 CONTRACT GV CRISIS INT	480,000.00		BUILDING OPPORTUNITIES FOR SELF SU	91	
1005655 - MZ22-23 CONTRACT GV CRISIS INT	300,000.00		COMMUNITIES UNITED FOR RESTORAT	51	
1005655 - MZ22-23 CONTRACT GV CRISIS INT	381,019.64		COMMUNITY & YOUTH OUTREACH INC	52	
1005655 - MZ22-23 CONTRACT GV CRISIS INT	300,000.00		TRYBE INC	17	
1005655 - MZ22-23 CONTRACT GV CRISIS INT	1,470,467.50		YOUTH ALIVE!	711	
1005668 - MZ 21-22 STAFF GV COORDINATOR	170.98		ACCENT ON LANGUAGES INC	DNA	
1005668 - MZ 21-22 STAFF GV COORDINATOR	2,238.50		KATHLEEN M HARGAN	DNA	
1005668 - MZ 21-22 STAFF GV COORDINATOR	95.00		CONSTANT CONTACT	DNA	
1005668 - MZ 21-22 STAFF GV COORDINATOR - Salaries (51xxx)	14,701.73				
1005669 - MZ 22-23 STAFF GV COORDINATOR - Salaries (51xxx)	368,221.77	2			
1005668 - MZ 21-22 STAFF GV COORDINATOR - Supplies (52xxx)	7,681.91				
1005654 - MZ21-22 CONTRACT GV CRISIS INT - Others (53xxx, 55xxx,56XXX, and 58XXX)	288.21				
1005655 - MZ22-23 CONTRACT GV CRISIS INT - Others (53xxx,55xxx,56XXX, and 58XXX)	161.54				
1005668 - MZ 21-22 STAFF GV COORDINATOR - Others (53xxx,55xxx,56XXX, and 58XXX)	4,753.19				
1005669 - MZ 22-23 STAFF GV COORDINATOR - Others (53xxx,55xxx,56XXX, and 58XXX)	13,995.00				
Community Healing					
1005665 - MZ 22-23 STAFF CMTY HEALING - Salaries (51xxx)	7,426.52				
1005665 - MZ 22-23 STAFF CMTY HEALING - Salaries (51xxx)	139,733.09	1.50			
1005665 - MZ 22-23 STAFF CMTY HEALING - Others (53xxx, 55xxx,56XXX, and 58XXX)	6,852.00				
Gender-Based Violence Response					
1004492 - MZ20-21 CONTRACT GBV CSEC - Others (53xxx, 55xxx,56XXX, and 58XXX)	107,226.45				Budget adjustment
Salaries & Benefits					
1001362 - MEASURE Z EVALUATION	92,435.64	0.40			
1005363 - DVP Implementation	2,125.00	0.32			
1005644 - MZ 21-22 ADMIN	236,709.90	1.80			
1005645 - MZ 22-23 ADMIN	464,229.00	4.20			

MEASURE Z ANNUAL REPORTING - FISCAL YEAR 2022-2023 (Unaudited)

DEPARTMENT OF VIOLENCE PREVENTION

(Continued)

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

Program Name & Description (According to Measure Z language)	Dollar Amount Expended	City Personnel Employed (FTEs for Year)	Grantees Providing Services During the Year under Each Category*	Outcomes Number of People Served During the Year*	Comments, Program achievements, issues etc.
Supporting All Categories					
1004313 - MZ SERVICE PRIOR YEAR RESERVE - Supplies (52xxx)	589.93				
1005363 - DVP Implementation - Supplies (52xxx)	1,053.26				
1005644 - MZ 21-22 ADMIN - Supplies (52xxx)	693.41				
1005645 - MZ 22-23 ADMIN - Supplies (52xxx)	5,327.09				
1001362 - MEASURE Z EVALUATION - Others (53xxx, 55xxx,56XXX, and 58XXX)	1,693.00				
1004485 - MZ20-21 ADMIN - Others (53xxx, 55xxx,56XXX, and 58XXX)	6,414.00				
1005363 - DVP Implementation - Others (53xxx, 55xxx,56XXX, and 58XXX)	17,476.71				
1005644 - MZ 21-22 ADMIN - Others (53xxx, 55xxx,56XXX, and 58XXX)	56.00				
1005645 - MZ 22-23 ADMIN - Others (53xxx, 55xxx,56XXX, and 58XXX)	35,603.80				
Administrative					
1005363 - DVP Implementation			OAKLAND PARKS AND RECREATION FC	DNA	Private donation to enhance Town Nights program
1005363 - DVP Implementation	40,000.00				
1005644 - MZ 21-22 ADMIN	45,150.00		ROCA INC	37	Family systems training for staff
1005644 - MZ 21-22 ADMIN	5,590.00		BATZA & ASSOCIATES INC	DNA	Human resource consultant
1005645 - MZ 22-23 ADMIN	4,410.00		BATZA & ASSOCIATES INC	DNA	Human resource consultant
1005645 - MZ 22-23 ADMIN	109,600.00		SOCIAL SOLUTIONS GLOBAL INC	DNA	Grants management database
1005645 - MZ 22-23 ADMIN	11,666.66		THE HAWKINS COMPANY	DNA	Human resource consultant
1005645 - MZ 22-23 ADMIN	6,657.35				Newspaper advertising
Subtotal Violence Prev Svcs - FY22-23	8,635,383.57	13.22			

*NOTES:

FY22-23 contained one contract period that began in July 2022 and continued through June 2023. Outcomes reflect individual services unless noted. Please note also that some grantees are funded in multiple strategies; in this case, outcomes are reported separately for the relevant agency in each strategy.