



AGENDA REPORT

TO: DEANNA J. SANTANA
CITY ADMINISTRATOR

FROM: Joseph T. Yew, Jr.

SUBJECT: Measure C Audit Report

DATE: February 6, 2012

City Administrator
Approval

Date

2/15/12

COUNCIL DISTRICT: City-Wide

SUBJECT: Informational Report Presenting Measure C-Oakland Hotel Tax Audit and Program Status Report

RECOMMENDATION

Staff recommends that the City Council accepts the Measure C – Oakland Hotel Tax Audit and Program Status Report.

EXECUTIVE SUMMARY

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

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

OUTCOME

This report is being presented in compliance with Government Code Sections 50075.3 (a) and (b). This is an informational report only.

BACKGROUND/LEGISLATIVE HISTORY

The Oakland City Council approved Resolution No. 81855 C.M.S. on March 17, 2009 submitting the Measure C – Oakland Hotel Tax to the electors at the July 21, 2009 special

Item: _____
Finance & Management Committee
February 28, 2012

election, approving, adopting, and levying the additional transient occupancy tax for Measure C. The voters of the City of Oakland approved Measure C in July 2009.

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

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

Macias Gini & O'Connell, LLP, an independent accounting firm and contractor, performed the Measure C – Oakland Hotel Tax financial audit for the year ending June 30, 2011. This report also provides the annual program status report for the Measure C programs (Oakland Convention and Visitors Bureau, Oakland Zoo, Oakland Museum of California, Chabot Space and Science Center and Cultural Arts Programs and Festivals) for FY 2010-11 in accordance with Government Code Section 50075.3 (b).

ANALYSIS

The Measure C audit report reflects the independent auditor's opinion that the Measure C financial schedule of revenues and expenditures fairly presents, in all material respects, Measure C activities in conformity with United States generally accepted accounting principles, and in compliance with the purposes for which Measure C was approved by the voters. The audit contains no findings and disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Measure C expenditures for FY 2010-11 by program are summarized below, along with a description of each program. The attached audit report provides further details on program achievements and number of people served during FY2010-11.

Program	Program Description	FY 2010-11 Expenditures
Oakland Convention and Visitors Bureau	The Oakland Convention and Visitors Bureau (OCVB) promotes the Oakland Convention Center to convention customers and the City to visitors. The incremental Measure C revenue allows the OCVB to market the City as a destination for visitors, develop and promote a branding strategy, and promote the Oakland Convention Center to the travel trades to generate additional sales for the convention business. OCVB generated \$3 million in group bookings during FY2010-2011.	\$1,527,387
Oakland Zoo	The Oakland Zoo (the Zoo) draws approximately 600,000 visitors per year. The Zoo provides the Zoo-to-community outreach program, which serves the Oakland Unified School District with free programs targeted exclusively to lower economic levels of the community such as Head Start and California Early Childhood Development Centers. The Zoo served 7,198 participants in the educational programs and an additional 8,500 participants were given free family vouchers.	382,203
Oakland Museum of California	The Oakland Museum of California (the Museum) presents and interprets the art, history, and natural environment of the state of California and it has the most comprehensive collection of objects, artifacts, and art work related to the development of California. The incremental Measure C revenue allows the Museum to fund additional programs and exhibits that were reduced or eliminated in recent years due to budget reductions.	404,995
Chabot Space and Science Center	The Chabot Space and Science Center (the Center) is a world class space and science center for residents and visitors of the City. The incremental Measure C revenue enables the Center to continue to provide important programs such as the Discovery Lab, Techbridge, the Challenger Learning Center, Micronauts, Galaxy Explorers, Summer Camps and Scout Groups.	382,203
Cultural Arts Programs and Festivals	The City's Cultural Funding program (the Program) was established to fund cultural arts programs and festivals in Oakland to draw Oakland residents and visitors to venues citywide, adding vibrancy, fueling community revitalization and creating jobs. The incremental Measure C revenue allows the City to continue to fund programs and festivals through the Cultural Funding Program and the Art and Soul Festival Program managed by the Cultural Arts and Marketing Division of the Community and Economic Development Agency (CEDA).	334,473
TOTAL		\$ 3,031,261

Item: _____

Finance & Management Committee

February 28, 2012

PUBLIC OUTREACH/INTEREST

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

COORDINATION

This report was routed to the City Attorney and Budget Office for review.

COST SUMMARY/IMPLICATIONS

FISCAL IMPACT:

This is an informational report only; there is no fiscal impact. In FY 2010-11, Measure C revenues totaled \$2,849,942 and expenditures totaled \$3,031,261. The \$181,319 difference between the revenues and expenditures is due to the following:

- A timing difference of when the revenues are recorded and when the payments are issued to Oakland Convention and Visitors Bureau, Oakland Zoo and Chabot Space and Science Center in the following month.
- A lag time in contract services expenditures for the Oakland Museum of California and the Cultural Arts Program and Festival. Some of the current year expenditures were funded from the prior year's fund balance.

SUSTAINABLE OPPORTUNITIES

Economic: No direct economic opportunities have been identified

Environmental: No environment opportunities have been identified

Social Equity: No social equity opportunities have been identified

CEQA

This report is not a project under CEQA.

For questions regarding this report, please contact Osborn Solitei, Controller at 510-238-3809.

Respectfully submitted,



JOSEPH T. YEW JR.
Finance Director/City Treasurer
Finance & Management Agency

Reviewed by:
Osborn K. Solitei, Controller

Prepared by:
Gregorja Torres, Assistant Controller
Controller's Office

Attachments

Measure C –Oakland Hotel Tax Independent Auditor's Reports

Item: _____
Finance & Management Committee
February 28, 2012

CITY OF OAKLAND
Measure C – Oakland Hotel Tax
(A Fund of the City of Oakland)

Independent Auditor's Reports,
Budgetary Comparison Schedule and
Other Information

Year Ended June 30, 2011



Certified Public Accountants.

CITY OF OAKLAND
Measure C – Oakland Hotel Tax
(A Fund of the City of Oakland)
Year Ended June 30, 2011

Table of Contents

	Page
Independent Auditor's Report	1
Financial schedule:	
Budgetary Comparison Schedule	3
Notes to Budgetary Comparison Schedule	4
Other Report:	
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 <i>Government Auditing Standards</i>	6
Other Information:	
Status Report on the Use of Measure C Funds	8



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 Measure C – Oakland Hotel Tax (Measure C), a fund of the City of Oakland (City), for the year ended June 30, 2011. The financial schedule is the responsibility of the City's management. Our responsibility is to express an opinion on the financial schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedule is free of material misstatement. An audit 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 C fund of the City. 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 revenues and expenditures of the Measure C fund, 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, 2011 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 C fund of the City for the year ended June 30, 2011 in conformity with the basis of accounting described in Note B.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2012 on our consideration of City's internal control over financial reporting as it pertains to the Measure C fund of the City 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.

Our audit was conducted for the purpose of forming an opinion on the financial schedule as a whole. The Status Report on the Use of Measure C Funds is presented for purposes of additional analysis and is not a required part of the financial statements. This information has not been subjected to the auditing procedures applied in the audit of the financial schedule and, accordingly, we do not express an opinion or provide any assurance on it.

Macias Gini & Connell LLP

Oakland, California

January 12, 2012

CITY OF OAKLAND
Measure C - Oakland Hotel Tax
(A Fund of the City of Oakland)
Budgetary Comparison Schedule
For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual (Budgetary Basis)	Positive (Negative) Variance
Revenues:				
Transient occupancy tax surcharge				
Oakland Convention and Visitors Bureau	\$ 1,176,223	\$ 1,176,223	\$ 1,424,306	\$ 248,083
Oakland Zoo	294,056	294,056	356,409	62,353
Oakland Museum of California	294,056	294,056	356,409	62,353
Chabot Space and Science Center	309,496	309,496	356,409	46,913
Cultural Art Programs and Festivals	294,056	294,056	356,409	62,353
Total revenue	<u>2,367,887</u>	<u>2,367,887</u>	<u>2,849,942</u>	<u>482,055</u>
Expenditures:				
Oakland Convention and Visitors Bureau				
Contract services	<u>1,444,353</u>	<u>1,444,353</u>	<u>1,527,387</u>	<u>(83,034)</u>
Oakland Zoo				
Contract services	<u>360,936</u>	<u>360,936</u>	<u>382,203</u>	<u>(21,267)</u>
Oakland Museum of California				
Supplies	51,694	51,694	49,469	2,225
Utility and other services	93,162	93,162	79,968	13,194
Contract services	244,158	244,158	239,370	4,788
Travel and education	22,193	22,193	22,193	-
Capital acquisitions	13,995	13,995	13,995	-
Total Oakland Museum of California	<u>425,202</u>	<u>425,202</u>	<u>404,995</u>	<u>20,207</u>
Chabot Space and Science Center				
Contract services	<u>376,376</u>	<u>376,376</u>	<u>382,203</u>	<u>(5,827)</u>
Cultural Art Programs and Festivals				
Utility and other services	53,000	53,000	53,000	-
Contract services	<u>388,444</u>	<u>388,444</u>	<u>281,473</u>	<u>106,971</u>
Total Cultural Art Programs and Festivals	<u>441,444</u>	<u>441,444</u>	<u>334,473</u>	<u>106,971</u>
Total expenditures	<u>3,048,311</u>	<u>3,048,311</u>	<u>3,031,261</u>	<u>17,050</u>
Change in fund balance, on a budgetary basis	<u>\$ (680,424)</u>	<u>\$ (680,424)</u>	<u>(181,319)</u>	<u>\$ 499,105</u>
Items not budgeted:				
Investment income			<u>1,730</u>	
Change in fund balance, on a GAAP basis			<u>(179,589)</u>	
Fund balance, beginning of year			<u>435,619</u>	
Fund balance, end of year			<u>\$ 256,030</u>	

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

CITY OF OAKLAND
Measure C – Oakland Hotel Tax
(A Fund of the City of Oakland)
Notes to Budgetary Comparison Schedule
Year Ended June 30, 2011

NOTE A – DESCRIPTION OF REPORTING ENTITY

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

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

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

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

Measure C funds the following activities:

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

CITY OF OAKLAND
Measure C – Oakland Hotel Tax
(A Fund of the City of Oakland)
Notes to Budgetary Comparison Schedule
Year Ended June 30, 2011

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying budgetary comparison schedule presents only the revenues and expenditures of the Measure C activities and does not purport to, and does not present fairly the changes in the City's financial position for the year ended June 30, 2011 in conformity with accounting principles generally accepted in the United States of America.

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

Basis of Accounting

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

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

Use of Estimates

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

NOTE C – BUDGET

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

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

**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of 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 C – Oakland Hotel Tax (Measure C), a fund of the City, for the year ended June 30, 2011, and have issued our report thereon dated January 12, 2012. Our report contained an explanatory paragraph describing the basis of presentation of the Measure C fund, which differs from accounting principles generally accepted in the United States of America. The financial schedule is the responsibility of the City's management. Our responsibility is to express an opinion on the financial schedule based on our audit.

Internal Control Over Financial Reporting

Management of the City is responsible for establishing and maintaining effective 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 C fund of the City, 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 City's internal control over Measure C's financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over Measure C's financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in 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 Measure C financial schedule is free of material misstatement, we performed tests of the City's 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 Mayor, City Council, City management, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & Counsel LLP
Oakland, California
January 12, 2012

CITY OF OAKLAND
Measure C – Oakland Hotel Tax
(A Fund of the City of Oakland)
Other Information
Year Ended June 30, 2011

The following table is a status report on the use of Measure C funds for projects required or authorized to be funded. The listed programs did not employ any City personnel (FTEs for the full year) during the year ended June 30, 2011, and were ongoing as of the end of the fiscal year.

Program Name and Description (Measure C Language)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Oakland Convention and Visitors Bureau			
Marketing/Communications	\$ 916,432	<ul style="list-style-type: none"> • Market Oakland as a travel destination to stimulate transient occupancy tax, solicit meetings, conventions, travel, etc. • Market Oakland to create strong consumer awareness about the positive assets of Oakland as a travel destination. Culinary Tourism - created the first ever Oakland Restaurant Week - January 2011. Increased website traffic by 300% and restaurant covers in Oakland by 20% - 50%. • Created a new logo, new name and stronger brand awareness for Oakland as a travel destination. Won an award from Western Association of Oakland Convention and Visitors Bureau for outstanding creative achievement for the new look for Oakland. • Media Relations: doubled the print media placement for Oakland over last year exceeding \$4 million in earned media and over \$39 million in readers and circulation and tens of millions in electronic media readers. • Building collaborative partnerships with Oakland attractions, developing cross promotional opportunities. • Social Media / Technology - expanded Oakland's exposure on social media and created a Facebook fan page, new Twitter presence, enhanced Flickr site, etc. 	<ul style="list-style-type: none"> • 121,000 unique visitors, meeting planners, and media served on the website. • ROI = 465% or \$4.65 (measurable) for each dollar spent promoting and marketing Oakland. • Invested TOT generated over \$10 million in transient occupancy tax for Oakland. • Over 36 million print impressions/readers. • An estimated 1.5 million overnight visitors stayed in Oakland hotels/motels.

CITY OF OAKLAND
Measure C – Oakland Hotel Tax
(A Fund of the City of Oakland)
Other Information
Year Ended June 30, 2011

Program Name and Description (Measure C Language)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Sales	\$ 442,942	Promote Oakland to the Travel Trades to generate group and convention business	Booked 22 conventions, 7,141 room nights, and \$3 million in group bookings.
Operations	\$ 168,013	Visitor services, community services, group and convention services. Heroes in Hospitality. Developed a new plan of work.	
Subtotal Oakland Convention and Visitors Bureau	\$ 1,527,387		
Oakland Zoo			
Zoo To Community Program	\$ 152,000	Provided Zoo Educational Programs and transportation to Title I Elementary Schools, Child Development Center, and Head Start Centers in the Oakland Unified School District.	Served 7,198 participants in the programs and an additional 8,500 participants using our free Family Vouchers.
Visitor Attraction	\$ 41,902	Continued as a tourist attraction for the surrounding counties such as Contra Costa, Santa Clara, San Francisco, and other visitors. Also conducted numerous events, such as Zoolights, Earth Day, and Boo at the Zoo.	More than 600,000 Visitors
Exhibits/Rides	\$ 188,301	Improved/expanded camel and tortoise exhibits, provided repairs for elephant and giraffe housing, undertook general repairs/maintenance of facilities	More than 600,000 Visitors
Local employment program	\$ --	The Zoo hired locally throughout the year and offered a summer employment program tapping community programs such as Oakland Private Industry Council (PIC), BRIDGES & Youth uprising.	68 Oakland residents, including 26 during the summer
Subtotal Oakland Zoo	\$ 382,203		

CITY OF OAKLAND
Measure C – Oakland Hotel Tax
(A Fund of the City of Oakland)
Other Information
Year Ended June 30, 2011

Program Name and Description (Measure C Language)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Oakland Museum of California			
Museum exhibitions and education programs	\$ 180,000	Grant to OMCA Foundation to attract visitors and serve community	200,000
Office Expenses and Supplies	\$ 115,927	Support ongoing operations	200,000
Security Expenses	\$ 20,551	Ensure safety of museum visitors, staff and collections	200,000
Professional Association Membership	\$ 11,251	Support continued education for professional staff	20
Furniture and Equipment Rental and Purchases	\$ 21,828	Support ongoing operations	100
Telephone Service	\$ 55,438	Maintain communication to visitors and community	120
Subtotal Oakland Museum of California	\$ 404,995		
Chabot Space and Science Center			
Support science & educational awareness	\$ 382,203	Chabot Space & Science Center uses Measure C funding to increase attractiveness for its visitors. Funds are also used to continue to provide science & educational awareness for school groups and the general public visiting the City of Oakland.	General Admission Tickets (July 2010 - June 2011): 94,774 School Students Attendance (July 2010 - June 2011): 47,749
Subtotal Chabot Space and Science Center	\$ 382,203		

CITY OF OAKLAND
Measure C – Oakland Hotel Tax
(A Fund of the City of Oakland)
Other Information
Year Ended June 30, 2011

Program Name and Description (Measure C Language)	Amount Expended	Outcomes	
		Program Achievements	Number of People Served During the Year / Other
Cultural Arts Programs and Festivals			
Cultural Arts Programs	\$ 281,473	These funds were used to supplement the City's grants for the arts program that provided approximately \$900,000 in grants to 67 Oakland nonprofit arts organizations during FY 2010-11. The arts organizations in turn leveraged an additional \$10 million in private spending, which represents a more than 10-to-1 return on the City's investment. The grants also support the arts as a generator of quality jobs for Oakland residents. It is estimated that the arts employ more than 3,000 people in Oakland.	Projected annual audience is approximately 300,000
Art & Soul Festival	\$ 53,000	These funds were used to supplement artist fees for Art & Soul. The festival is a major economic development and revitalization tool for Oakland that attracts nearly 50,000 people to downtown, supports local businesses, generates extensive positive publicity, offers cultural enrichment for Oakland residents and visitors in addition to providing a forum for Oakland and regional/national artists. Measure C and Oakland Redevelopment Agency funds are used to leverage an additional \$500,000 in proceeds from admissions, concessions, booth fees and sponsorships to sustain the annual event. Each year, the festival employs 100 temporary workers and 100-150 performing artists in addition to contracting with local vendors for equipment, supplies, and services. More than 200 local artisans, nonprofits, and small businesses are promoted through booth space and other festival activities.	Projected annual audience is 50,000 people at the festival itself, with exposure to millions throughout the region through the media.
Subtotal Cultural Arts Programs and Festivals	\$ 334,473		