



Voter-Mandated Staffing and Service Levels

Measure AA: The Children's Initiative of 2018 – In Compliance

In November 2018, Oakland voters adopted Measure AA (The Children's Initiative of 2018) which imposed a thirty-year annual special parcel tax for the purpose of expanding support for children from their earliest years until their successful completion of a two-year college, four-year college, accredited technical degree, and/or certificate.

Measure AA requires parcel tax revenues to be allocated as follows: 7% (\$3.3 million) for oversight and administration, 62% (\$29.6 million) for Early Education, and 31% (\$14.8 million) for the Oakland Promise, totaling \$47.8 million, which supports Oakland residents and public-school programs. The City has fully complied with these allocation requirements. Furthermore, the measure mandates that baseline service levels for funded programs, established in the fiscal year prior to full implementation (FY 2021-22), be maintained. The City has met this obligation.

Measure C: Transient Occupancy Tax (TOT) Surcharge – In Compliance

Approved by voters in July 2009, Measure C allocates 3% of total TOT revenue to support various community-based institutions, such as the Oakland Zoo; Oakland Convention and Visitors Bureau; Chabot Space and Science Center; Oakland Museum; and cultural art and festival activities.

Measure C imposes a 3% surcharge on the Transient Occupancy Tax (TOT), raising the rate from 11% to 14% for lodging rentals of 30 days or less. This dedicated revenue of approximately \$4 million annually is deposited into a special fund and allocated as follows: 50% to the Oakland Convention and Visitors Bureau, and 12.5% each to the Oakland Zoo, Oakland Museum of California, Chabot Space and Science Center, and local cultural arts programs and festivals. The fund also supports 1.0 FTE Program Analyst and internal service charges to administer the program.

Measure C: The Library Services Retention and Enhancement Act – Not in Compliance

The Library Services Retention and Enhancement Act (Measure C) passed by the voters in 2022, which extends the original parcel tax in 2004 (Measure Q), and is used to maintain and enhance library services. This measure mandates an annual General Purpose Fund (GPF) allocation of \$14.5 million for library services.

Measure C requires the City to allocate \$14.5 million annually from the GPF to library services. In FY 2026-27, the Adopted Budget provides \$11.7 million, creating a \$2.7 million annual shortfall below the Measure C mandate. Full compliance would require the City to appropriate an additional \$2.7 million from the GPF in FY 2026-27.

Measure D: The 2018 Oakland Public Library Preservation Act – Not in Compliance

Measure D was approved by voters in 2018 for a period of 20 years. Measure D is a \$75 parcel tax to raise nearly \$10M annually to preserve Library services. This measure mandates an annual GPF allocation of \$12 million for library services.

Measure D mandates a minimum annual allocation of \$13.0 million from the GPF to support library services. In FY 2026-27, the Adopted Budget provides \$11.7 million, resulting in a \$1.3 million shortfall below the required threshold. To achieve full compliance with Measure D, the

City must appropriate an additional \$1.3 million from the GPF in FY 2026-27, if Measure C is met, then Measure D would also be met.

Measure LL & Measure S1: The Oakland Civilian Police Oversight Charter Amendments – In Compliance

In November 2016 and November 2020, Oakland voters adopted the Civilian Police Commission Measure (Measure LL) and the Police Oversight and Inspector General Charter Amendment (Measure S1). Together, these measures amend the City Charter for the purpose of establishing and strengthening an independent civilian Police Commission and Community Police Review Agency, creating an Office of Inspector General, and ensuring robust, transparent, and accountable oversight of the Oakland Police Department.

These measures require funding for at least one line investigator (Complaint Investigator II/III) per 100 sworn officers based on the prior June 1 count plus 1.0 FTE attorney or contract services for the Commission and 2.0 FTE attorneys or contract services for the CPRA. For FY 2026-27, with 657 projected sworn officers requiring a minimum of 7.0 FTE line investigators, the adopted budget provides 8.0 FTE (7.0 FTE Complaint Investigator IIs and 1.0 FTE Complaint Investigator IIIs), \$150,000 in Commission contract services, 2.0 FTE CPRA Attorney positions at \$369,076 each, and \$287,393 in CPRA contract services, ensuring full compliance.

Measure M: The Emergency and Medical Services Retention Act of 1997 – In Compliance

In June 1997, Oakland voters approved the Emergency Medical Services Retention Act of 1997 (Measure M). Measure M imposed a parcel tax for the purpose of raising revenue necessary to retain and enhance emergency dispatch and medical services in the City of Oakland.

Measure M imposed a parcel tax for the purpose of raising revenue necessary to retain and enhance emergency dispatch and medical services in the City of Oakland and to replace funding from a previous assessment imposed by the City that was invalidated by Proposition 218. Measure M authorizes the City Council to increase the tax rates by a cost-of-living factor beginning in Fiscal Year 1998-99 and continuing each fiscal year thereafter. At no time, however, may the rates be increased by more than 5.0 percent of the tax rates imposed by ordinance during the immediately preceding fiscal year. A 2.8 percent increase has been assumed for the Measure N special parcel tax rates for Fiscal Year 2026-27.

Measure MM: The Wildfire Prevention Financing Act of 2024 – In Compliance

In November 2024, Oakland voters passed by more than a two-thirds majority, the Wildfire Prevention Financing Act of 2024 (Wildfire Prevention Measure MM). The Wildfire Prevention Measure MM imposes a special parcel tax for the purpose of raising revenue necessary to implement City of Oakland wildfire prevention plans, including vegetation management, evacuation route protection, enhanced fire patrols during high danger periods, and goat grazing as well as related administrative expenses.

Measure MM: To meet the Maintenance of Effort, the City is required to allocate approximately \$800,000 annually towards Annual Inspections of all parcels in the Wildfire prevention zone. As of FY 2026-27, the city allocated approximately 1.7 million towards Annual Inspections and vegetation management, which ensures full compliance with the measure.

Measure N: The Paramedic Services Act of 1997 – In Compliance

In June 1997, Oakland voters adopted the Paramedic Services Act of 1997 (Measure N). Measure N imposes a special parcel tax for the purpose of raising the revenue necessary to increase, enhance, and support paramedic emergency services in the City of Oakland.

Measure N imposes a special parcel tax for the purpose of raising the revenue necessary to increase, enhance, and support paramedic emergency services in the City of Oakland. Measure N authorizes the City Council to increase the tax rates by a cost-of-living factor after the third year of its imposition (Fiscal Year 2000-01) and continuing each fiscal year thereafter. Beginning Fiscal Year 2000-01 and continuing each fiscal year thereafter, the Measure N legislation allows the City Council to adjust the tax rates in accordance with the CPI for the immediate San Francisco Bay Area. At no time, however, may the rates be increased by more than 5.0 percent of the tax rates imposed by ordinance during the immediately preceding fiscal year. A 2.8 percent increase has been assumed for the Measure N special parcel tax rates for Fiscal Year 2026-27.

Measure NN: The Oakland Community Violence Reduction and Emergency Response Act of 2024 – Not in Compliance

In November 2004, Oakland voters approved the Violence Prevention and Public Safety Act of 2004 (Violence Prevention Measure Y). This revenue structure for Violence Prevention Measure Y was carried into the Public Safety and Services Violence Prevention Act of 2014 (Measure Z). Violence Prevention Measure Y imposed a parking surcharge on commercial parking lots and a parcel tax for the purpose of raising the revenue necessary to fund activities such as community and neighborhood policing, violence prevention services with an emphasis on youth, and fire services.

Measure NN requires the City to budget for at least 700 sworn police officers. The Adopted Budget includes funding for 678 sworn police officers, requiring an additional 22 sworn police officers to meet the minimum staffing threshold. To adhere to Measure NN and fully collect the parcel tax, Oakland must ensure funding for a minimum of 700 sworn police officers by July 1, 2026. If the City does not meet this threshold, the tax will be suspended for that fiscal year, unless the existence of a severe and unanticipated financial or other event must be established by the declaration of a state of extreme fiscal necessity via City Council Resolution for that annual or biennial cycle.

To comply with Measure NN's requirement of 700 sworn officers by July 1, 2026, the City must fund three additional police academies via the GPF to counter the projected annual attrition of 71 officers and add 22 sworn police officers. The estimated cost for FY 2026-27 is \$18.6 million, including \$11.6 million for three academies and \$6.9 million for the additional officers. Conducting three additional academies is not feasible due to significant recruiting challenges in such a short timeframe and the overall difficulty of managing too many academies in a single year.

Measure OO: Public Ethics Commission Charter Amendment – In Compliance

The amendment to the city charter requires the City to allocate a sufficient budget to the PEC department and specific staffing requirements which includes 1.0 FTE Executive Director, 1.0 FTE Enforcement Chief, 2.0 FTE Ethics Investigator, 3.0 FTE Ethics Analyst and/or Administrative Analyst/Assistant. Effective July 1, 2023, the City must also provide 1.0 FTE Program Manager and 3.0 FTE equivalent positions to administer the Democracy Dollars Program. The adopted budget conforms to the Public Ethics Commission minimum staffing requirement of Measure OO.

Measure Q: The 2020 Oakland Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act – Not in Compliance

Measure Q authorizes a twenty-year annual special parcel tax beginning in fiscal year (FY) 2020-21 through FY 2039-40. Tax revenues collected (net of any collection and tax levy costs and fees) are limited to the following purposes: No less than 64% for parks, landscape maintenance, and recreational services; 30% for services to address homelessness and enable

unsheltered and unhoused residents to access temporary shelters, transitional and supportive housing, and permanent housing; 5% for services and projects to address water quality and litter reduction, including by maintaining and cleaning stormwater trash collection systems; and 1% to cover the costs of auditing and evaluating programs, strategies, and services undertaken pursuant to this measure.

Measure Q requires the City to allocate no more than 55% of the revenue intended for parks, landscape maintenance, and recreational services to be used to preserve current parks operational services. The FY 2025-27 budget includes \$7.8 million (35.2% of the \$22.1 million for parks funding) in FY 2026-27 for enhanced services beyond preservation of the park maintenance operational services. While the Adopted Budget satisfies the overall 64% allocation requirement, it exceeds the 55% threshold for existing costs in this category. To achieve compliance, an additional appropriation of \$2.0 million, respectively, in FY 2026-27 would be required for parks, landscape maintenance, and recreational services. These funds would need to come from alternative funding sources, such as the Comprehensive Cleanup Fund, Lighting and Landscape Assessment District Fund, Facilities Services Fund, or the GPF.

Measure W: The Oakland Fair Elections Act - Not in Compliance

On November 8, 2022, Oakland voters approved ballot Measure W, the Oakland Fair Elections Act, creating a newly designed public campaign financing program that disperses \$100 in Democracy Dollar vouchers to eligible Oakland residents who can then assign the Dollars to the candidate of their choice.

The Oakland Fair Elections Act requires a dedicated annual allocation for the Democracy dollars fund and related administrative costs, in addition to one-time startup costs. The Adopted Budget does not include the required funding to fully meet these requirements. It includes \$447,790 over two years for software development fulfilling the remainder of the \$700,000 startup funding initially appropriated in the FY 2023-25 budget and adds 1.0 FTE for the latter half of FY 2026-27. To fully comply with Measure W by July 1, 2026, the City would need to appropriate from Fund 1010, \$4.0 million for the Democracy Dollars Fund, \$350,000 annually for administrative costs, and funding for three (3) additional FTEs (Public Ethics Analyst III) to implement and administer the program. As such, the estimated cost of full compliance is approximately \$5.0 million in FY 2026-27.

Measure W: Vacant Property Tax Fund – In Compliance

In 2018, Oakland voters approved an Ordinance Establishing an Annual Tax on Vacant Property for 20 Years to Provide Funding for Homelessness Programs and Services, Affordable Housing, Code Enforcement, and Clean Up of Blighted Properties and Illegal Dumping.

The measure would require that the City use at least 25% of the tax revenue for code enforcement and to eliminate blight and remedy illegal dumping; and no more than 15% of the revenue deposited into the Vacant Parcel Tax Fund in any single year may be used to pay for such administrative costs. The city meets the requirement of this Measure and no additional GPF funding is needed.

Measure X: Auditors Charter Amendment – Not in Compliance

In November 2022, Oakland voters passed Measure X, which amended Oakland City Charter Section 403(1) to add setting the City Auditor salary level to the duties of the Public Ethics Commission (PEC or Commission). Effective July 2023, the budget for the Office of the City Auditor shall be sufficient to hire at least fourteen full-time equivalent (FTE) employees of relevant classifications.

Measure X requires funding for the Office of the City Auditor to support at least 14.0 FTE staff. The Adopted Budget falls below this staffing level with a total adopted 13.0 FTE in FY 2026-27.

To fully staff the Office of the City Auditor at the required 14.0 FTEs, additional funding is needed from the GPF of approximately \$169,078 in FY 2026-27 (for 1.0 FTE Performance Auditors).

Measure Y: The 2022 Oakland Zoo Animal Care, Education, and Improvement Ordinance – In Compliance

In November 2022, Oakland voters adopted the 2022 Oakland Zoo Animal Care, Education and Improvement Measure (Measure Y). Measure Y imposes a special parcel tax for the purpose of raising the revenue necessary to maintain, protect, and improve the Oakland Zoo and to pay for certain administrative expenses related to the Oakland Zoo Special Tax.

This Measure is currently being appealed in court and until a trial court ruling is issued and all appeals are resolved, the zoo funding allocation has been put on hold although revenue is being collected.

The Kids First Charter Amendment – In Compliance

Established in 1996 to create a separate fund exclusively dedicated to supporting Oakland's youth and children with programming and services so they can grow to become healthy and productive adults. The Kids First Charter Amendment requires that 3% of the City's unrestricted GPF revenues be set aside in a separate fund (1780) every year.

The Kid's First Oakland Children's Fund requires that 90% of the Kids First funds to be used for eligible services for youth and children. No more than 10% can be used for administrative overhead, grant management, strategic planning, or third-party evaluation. The city is in full compliance of this measure.

In addition to these measures, certain labor agreements such as the Fire MOU and advisory body recommendations such as Measure HH's SSBT Advisory board allocations have established funding expectations for investments in certain service areas. Due to recurring structural deficits, however, many MOE requirements have been suspended in recent years.

Memorandum of Understanding between City of Oakland and International Association of Firefighters, Local 55 – In Compliance

The Oakland Fire Department's minimum daily fire suppression staffing requires 25 engines, each with 1 Officer, 1 Engineer, 1 Firefighter/Paramedic, and 1 Firefighter (totaling 4 per engine). The Aircraft Rescue Fire Fighting (ARFF) Fire Station must be staffed with a minimum of six (6) unit members. For trucks, four (4) fire trucks shall be regularly and routinely staffed and deployed daily, with the minimum of four (4) unit members per truck (including one officer) and three (3) fire trucks shall be regularly and routinely staffed, and deployed daily, with the minimum of five (5) unit members per truck (including one officer). Additionally, 1 Arson Investigator must be on duty each twenty-four (24) hour shift, and 3 Battalion Chiefs must provide supervisory coverage per twenty-four (24) hour shift. These minimums are achieved through budgeted positions, budgeted overtime, and projected salary savings in the FY 2026-27 Adopted Biennial Budget.

The City allocates two hundred and fifty thousand dollars (\$250,000.00) each fiscal year for mental health and behavioral health services which started in FY 2024, with unused funds rolling over to the next fiscal year. The Labor Management Committee shall coordinate the RFP and review providers. This amount is currently budgeted in the FY 2026-27 Oakland Fire Department budget.