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2017 MAY 12 AM 9:27

AGENDA REPORT

TO: Sabrina B. Landreth
City Administrator

FROM: Sara Bedford
Director, Human Services

SUBJECT: Senior Center Trust Funds

DATE: May 9, 2017

City Administrator Approval

Date:

5/11/17

RECOMMENDATION

Staff Recommends That The City Council Adopt A Resolution Authorizing The City Administrator To Accept, Appropriate, And Expend Revenue Received In City Established Trust Accounts For Senior Center Events And Activities.

EXECUTIVE SUMMARY

Adoption of the proposed resolution would authorize the acceptance, appropriation, and expenditure of the Senior Center Trust Funds raised by seniors through fund raising events and donations, and associated with each of the City's four Senior Centers. In prior years, Senior Center Trust Funds expenditures were approved without formal Council authorization. This resolution formalizes this policy for Fiscal Years 2017-2019 and for future years for any and all Senior Center Trust Funds, with the City of Oakland providing a fiduciary role, and expending said funds consistent with the purpose agreed upon and outlined in the Trust Fund policies.

BACKGROUND/LEGISLATIVE HISTORY

In 1985 the Downtown Oakland Senior Center was established at the Veterans Memorial Building. This was the first senior center to be operated by the City of Oakland. Three more senior centers were subsequently opened. The East Oakland Senior Center opened in 1993, the West Oakland Senior Center in 1997, and the North Oakland Senior Center in 1998. Each of these Centers was established through the grassroots efforts of neighborhood seniors, and each has evolved to meet the specific needs of those diverse senior communities.

Each year, the members of each Oakland senior center elect an independent advisory council of volunteers to oversee the activities at the facility under the supervision and oversight of the Center Director. The advisory councils identify the programs and activities that will be of interest to the senior center members. In order to fund these activities, the senior center

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members raise money by holding events, soliciting donations, and through other types of activities.

Until 2006, the funds raised by the City's senior center members were deposited in local bank accounts established by the non-profit "Friends of Oakland Seniors" organization. Having a non-profit sponsor allowed funds to be raised and spent without tax liability.

In late 2005, City Administrator advised that the City has a fiduciary responsibility to ensure oversight of funds raised at City facilities. With input from the City Administrator's office, staff from Human Services Department (HSD) and the Finance and Management Agency met with the senior center advisory councils to develop a plan for moving the funds from the Friends of Oakland Seniors' private accounts into the City's fiduciary fund. The primary concern of the senior center members was ensuring that the fiduciary funds were separate and exclusive to Senior Center programs or activities. Eventually the following points were developed:

- A Separate Trust Fund Account would be established for each Senior Center.
- The trust funds would only be used for activities related to the Senior Center.
- Money raised through fundraising activities and donations would be deposited into the Trust Fund Account for each Center.
- Each trust fund would establish and maintain a petty cash fund for small purchases.

The Oakland Senior Center Trust Funds were established in 2006 to oversee Senior Center fundraising activities without interfering in the appropriate expenditure of funds.

ANALYSIS

The fiduciary funds for the senior centers were established in 2006 and have been used to support senior center programs without any reported or identified abuse or performance issues. This City Council Resolution will formally authorize Senior Center participants to deposit monies into existing fiduciary accounts and expend the monies for activities benefitting seniors as approved by each Center's Advisory Council.

Following is the revenue and expenditure pattern of the Trust Funds over the past three years:

Sum of Revenue	FY13/14	FY14/15	FY15/16	Grand Total
Revenue	165,893	145,545	148,466	459,904

COST SUMMARY/IMPLICATIONS

This report and resolution is a mechanism for seeking City Council approval for the acceptance, appropriation, and expenditure of all Senior Center Trust Funds for the exclusive benefit of the Senior Centers. The City of Oakland plays a fiduciary role only and all funds raised by seniors are placed in these trust accounts, carried forward from year to year, and are exclusively available to be expended for the benefit of the Senior Centers and with the consent of the Senior Center Advisory Council.

1. **SOURCE OF FUNDING:** Senior Center donations and fundraising.
2. **FISCAL IMPACT:** Funding will be appropriated to Downtown Oakland Senior Center Fund (7901), North Oakland Senior Center Fund (7902), West Oakland Senior Center Fund (7903), and East Oakland Senior Center Fund (7904), Senior Center Organization (75631), Empowering Seniors and People with Disabilities Program (YS14), Downtown Oakland Senior Center Project (TBD), North Oakland Senior Center Project (TBD), West Oakland Senior Center Project (TBD), and East Oakland Senior Center Project (TBD). There are no matching funds required.

COORDINATION

The Office of the City Attorney, Controller's Bureau, and HSD fiscal were consulted in the preparation of this report and resolution. The Senior Center Coordinator for HSD, Tracy Jensen, worked with the Senior Center members to address their questions and ensure that the funds raised at each senior center were made available for use by the center. The plan that was put into place was voted on by the Senior Center's elected advisory councils, and approved by the Mayor's Commission on Aging.

SUSTAINABLE OPPORTUNITIES

Economic: The funds will be used for items and services that are primarily provided to Oakland residents (Senior Centers). The Senior Centers add to the economic vitality of the community and funds raised are reinvested in the Senior Centers.

Environmental: The Oakland senior centers are environmentally responsible facilities in compliance with all City, State and Local environmental and waste reduction requirements.

Social Equity: The Oakland senior centers provide services which improve the quality of life for older Oakland residents, especially low income seniors, allowing them to remain active and in the community.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Adopt A Resolution Authorizing The City Administrator To Accept, Appropriate, And Expend Revenue Received In City Established Trust Accounts For Senior Center Events And Activities.

For questions regarding this report, please contact Scott Means, Aging and Adult Services Manager, at (510) 238-6137.

Respectfully submitted,



Sara Bedford, Director
Human Services Department

AGING & ADULT SERVICES DIVISION

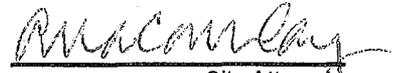
Reviewed by: Scott Means, Manager

Prepared by: Tracy Jensen, Program Analyst

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OAKLAND

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Approved as to Form and Legality


City Attorney

OAKLAND CITY COUNCIL

RESOLUTION No. _____ C.M.S.

RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO ACCEPT, APPROPRIATE, AND EXPEND REVENUE RECEIVED IN CITY ESTABLISHED TRUST ACCOUNTS FOR SENIOR CENTER EVENTS AND ACTIVITIES

WHEREAS, the City of Oakland established the first Senior Center at the Veterans' Memorial Building at 200 Grand Avenue in 1985; and

WHEREAS, since that time three more senior centers have been established by grass roots efforts of seniors to meet the unique needs of Oakland's older residents; and

WHEREAS, the senior centers receive funds from the City of Oakland General Purpose Fund (GPF) for staff, facilities and operations; and

WHEREAS, there is no City GPF appropriation for senior center activities, trips, celebrations or special events; and

WHEREAS, all funds for senior center events and activities are raised by the senior members at the senior center; and

WHEREAS, until 2006 the funds raised by the senior centers were maintained in private accounts; and

WHEREAS, in 2006 with the input and support of the senior center members and in cooperation with the City Administrator, the Human Services Department established fiduciary trust fund accounts for the funds raised at each senior center; and

WHEREAS, members of each Senior Center elect an independent advisory Council of volunteers to identify activities of interest and raise money by holding events, soliciting donations and other types of development to support those interests; now, therefore, be it

RESOLVED: That funding will be appropriated to Downtown Oakland Senior Center Fund (7901), North Oakland Senior Center Fund (7902), West Oakland Senior Center Fund (7903), and East Oakland Senior Center Fund (7904), Senior Center Organization (75631), Empowering Seniors and People with Disabilities Program (YS14), Downtown Oakland Senior Center Project (TBD), North Oakland Senior Center Project (TBD), West Oakland Senior Center Project (TBD), and East Oakland Senior Center Project (TBD) with no matching funds required; and be it

FURTHER RESOLVED: That the City Administrator is hereby authorized to accept, appropriate, and expend funds generated by donations and other fundraising activities received in the City established trust accounts for the benefit of Senior Center for FY 2017-19; and be it

FURTHER RESOLVED: That the Senior Center trust funds shall be separate from City General Funds and exclusively available for Senior Center programs and activities, as determined by each Senior Center Advisory Council

IN COUNCIL, OAKLAND, CALIFORNIA, _____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON-MCELHANEY, GUILLEN, KALB, KAPLAN, and PRESIDENT REID

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____

LATONDA SIMMONS
City Clerk and Clerk of the Council
of the City of Oakland, California