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January 10, 2006

Finance and Management Committee  
Oakland City Council  
Oakland, CA

RE: ORDINANCE AMENDING OAKLAND MUNICIPAL CODE TITLE 2, CHAPTER 2.04, ARTICLE 2.04.160, *EXPENDITURES FROM RESTRICTED GIFT PROCEEDS*, TO DELEGATE LIMITED AUTHORITY TO THE CITY ADMINISTRATOR TO, WITHOUT CITY COUNCIL ACTION, ACCEPT GIFTS AND DONATIONS AND TO APPROPRIATE AND EXPEND MONIES DERIVED FROM GIFTS AND DONATIONS, AND REPEALING OAKLAND MUNICIPAL ORDINANCE NO. 8144 C.M.S., ADOPTED JUNE 9, 1970, WHICH CONTAINS CONFLICTING AND OBSOLETE PROVISIONS; AND

RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR, ON BEHALF OF THE CITY OF OAKLAND, TO ACCEPT AND APPROPRIATE UNRESTRICTED GRANTS WITH A MARKET OR MONETARY VALUE OF TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00) OR LESS, AND RESTRICTED GRANTS WITH A MARKET OR MONETARY VALUE OF FIFTY THOUSAND DOLLARS (\$50,000.00) OR LESS, WITHOUT PRIOR COUNCIL APPROVAL

Dear Chairperson Quan and Committee Members:

### SUMMARY

This report recommends City Council authorize the City Administrator, on behalf of the City of Oakland, to accept and appropriate the proceeds of unrestricted gifts and grants of \$25,000 or less and restricted gifts and grants of \$50,000 or less, without prior Council approval. This will reduce an administrative burden and enable City departments to more easily accept and use these gifts and grants.

Gifts refer to real property, personal property and funds contributed to the City (including "donations"). Grants refer to funds from any outside source resulting from an application or

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competitive process (excluding “loans”).

Under current City policy, Council approves and accepts *restricted* gifts by resolution before the proceeds are available for expenditure (Section 2.04.160, Ordinance 7937 CMS, as amended, October 4, 1973). Ordinance 8144 CMS (June 9, 1970) allows the City Administrator and certain department directors to accept *unrestricted* gifts, but Council approval is required to appropriate the proceeds.

Council approves gifts and grants through the City budget process and as gift and grant opportunities arise during the year. The agenda report process for approval to accept and appropriate gifts and grants adds 6 to 8 weeks before any funds, even very small amounts, are available for expenditure. Revision of current policies and requirements for accepting and appropriating small restricted gifts and grants is warranted, such that funding can be put to timely programmatic use in service to the public; a streamlined process will support staff efforts to seek gifts and grants and also encourage gift-making by reducing the amount of “red tape” associated with acceptance and authorization to expend such funds or resources.

Certain grants and gifts *would not* fall under this new approval authority and would continue to require Council approval. These would include:

- Gifts and grants for programs and projects (e.g., capital improvement or maintenance) not yet approved by City Council in the biennial or midcycle operating or Capital Improvement Program (CIP) budget or by City Council legislation during the fiscal year; and
- Gifts and grants with conditions or requirements that will create unbudgeted costs for the City now or in the future. Examples include operation and maintenance (O&M); matching funds; overhead; and potential liability to the City; and
- Grants where the granting agency requires specific approval by the legislative body.

Expenditures from the gifts and grants would continue to be made in accordance with the City’s Purchasing Ordinance.

## **FISCAL IMPACT**

Approval of the ordinance and the resolution will result in savings of time and resources for staff and Council, but will have no direct fiscal impact.

Based on the reported FY 2004-05 figures in Attachment A, the City received approximately 195 restricted gifts and grants up to \$50,000 each annually (totaling \$886,101) and 14 restricted gifts and grants that were between \$50,000 - \$100,000 each annually (totaling \$1,070,808) for an annual FY2004-05 grand total of \$ 1,956,909 or 0.22% of the FY 2004-05 Midcycle Adopted

Budget of \$900,981,567.

Funds received through gifts and grants would continue to be deposited in the City Treasury. Current administrative procedures would be revised to guide Agencies / Departments in documenting and reporting the receipt and expenditure or use of the gifts and grant revenues. The City Administrator's Budget Office will provide monitoring and oversight, and prepare an annual informational report to Council on all gifts and grants received during the previous fiscal year.

## **BACKGROUND**

### Current Policies

The following City policies defining roles, authority and limits for accepting gifts are currently in place. The proposed actions would amend Ordinance 8884 C.M.S (OMC Section 2.04.160) and delete Ordinance 8144 C.M.S listed below:

- Oakland Charter – Article XII, Section 1203. *Gifts and Trusts*. The Council shall have the power to accept gifts and trusts in behalf of the City and to control, manage, dispose of and otherwise administer the same in accordance with their terms. (November 1988)
- Oakland Charter – Article VIII, Section 806. *Receipts and Expenditures*. All monies received by the City shall be deposited in the City Treasury, and no monies shall be disbursed from the treasury without the approval of the City Administrator or of another officer duly authorized by him/her. No expenditure of City funds shall be made except for the purposes and in the manner specified by an appropriation of the Council....(Amended by: Stats. November 1988 and March 2004)
- Ordinance 8144 C.M.S – Council authorized the City Manager to accept for the City gifts and donations that are unrestricted as to use of the City of Oakland or for the unrestricted use by a designated department or facility of the City but not involving construction on public property. Similarly, the Directors of Museum, Parks and Recreation and Library were authorized to accept unrestricted gifts and donations for use of the respective department or its facility, but not involving construction on public property. (June 9, 1970)
- 2.04.160 OMC – *Expenditures from Restricted Gift Proceeds*. Notwithstanding any other provisions of this article, the City Manager is authorized to expend monies derived from gifts and donations to the City in accordance with any special conditions of the donor attached to said gifts and donations when the gift with the special conditions has been approved and accepted by the City Council by resolution. (Ordinance 8884 C.M.S., October 4, 1973)

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City Administrative Instruction 1015 (*Donated Revenues*) (October 1, 1977), sets forth rules for accepting, depositing, appropriating and authorizing expenditure of donated revenues (and refund of unused balances). Donated revenues include cash, checks, money orders, bank drafts and all other forms of negotiable securities. The AI provides that the City Manager may **accept** contributed revenues of up to \$1,000; the City Manager may **receive** contributions of \$1,000 or more for formal acceptance by City Council resolution; the Finance Director may **accept** less than \$500; the Museum, OPR, & Library Directors may **accept unrestricted** gifts and donations, but *not involving construction on public property*; and that Department Heads may **receive, not officially accept**, donated revenues on behalf of City, except when specifically authorized.

The AI directs that donated revenues, if under \$100 or if unrestricted, must be deposited in the General Fund. Restricted revenues must be approved and accepted by City Council. All revenues which are donated and accepted require appropriation by Council before they are available for expenditure. All must be deposited in the City Treasury. Other AIs instruct City staff on grant application procedures and establishing grant awards in the City's accounting system for fiscal monitoring, control and accountability.

## KEY ISSUES AND IMPACTS

### Current Practice

Staff use three principal methods to obtain Council approval for acceptance and appropriation of proceeds from restricted gifts and grants for expenditure:

Appropriation through Council budget adoption or amendment. If staff is certain that a specific gift or grant will be received, the Agency / Department will obtain Council approval to accept and appropriate grants and gifts during the budget adoption process (using projected revenue levels which can be revised when the actual gift or grant is received).

Appropriation through Council Resolution for each grant or gift (not already appropriated through budget adoption or amendment). For unanticipated grants and gifts, Agencies / Departments prepare a Council report and resolution to request Council approval as grant opportunities arise or as gifts are received. Over the course of a year, the City often receives offers of gifts and grants to support specific on-going City programs. Many are of small dollar amounts and would have the greatest service benefit to the public if they could be put to timely program use.

Appropriation through "blanket" Council Resolution authorizing application for, acceptance and appropriation of up to an approved ceiling amount. In recent years, Agencies / Departments have requested and Council has approved a number of annual "blanket resolutions" to accept and appropriate funds up to a certain amount for specific Council approved programs. These are typically time-saving measures to facilitate solicitation and acceptance of outside gifts and grant revenues for on-going support of Council approved programs. Recent examples include:

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- *Resolution 77526 C.M.S., authorizing the City Manager to Accept Donations on Behalf of the City of Oakland Hunger Program (November 12, 2002). The estimated annual donation total was projected to be \$50,000;*
- *Resolution 78717 C.M.S., authorizing the City Administrator, on behalf of the City of Oakland, to accept donations up to \$5,000 and grants up to \$20,000 on behalf of the Oakland Youth Commission without further Council approval of these future donations and grants (July 20, 2004);*
- *Resolution 79058 C.M.S., authorizing the City Administrator to apply for, accept and appropriate grant funds and contributions from private foundations and corporations on behalf of the Oakland Workforce Investment Board to fund the Mayor's Summer Jobs Program (projected annual minimum of \$73,000 in private contributions)(February 15, 2005); and*
- *Resolution 79187 C.M.S., authorizing the City Administrator to accept donations or grants on behalf of the Neighborhood Crime Prevention Councils (NCPCs) of up to \$10,000 per NCPC without further City Council approval. (May 3, 2005)*

It is the City's policy to encourage staff to seek and find external resources to leverage local resources. Oakland's fiscal outlook underscores the need and desire for City staff to seek outside funding opportunities through public and private grants and gifts (cash and non-cash) to supplement City funded programs and cover the cost of unfunded programs. Under current policy, staff may receive small amounts of revenue but may not expend funds for programming without Council appropriation by resolution. The existing approval process reduces the maximum potential benefit of donated or granted revenue, and is particularly inefficient when the gift or grant is a small amount or will fill an immediate, time-sensitive need.

The City wants to encourage soliciting / obtaining funds and resources for Council approved programs, especially since *contributions to the City for public purposes* are tax deductible. The City Attorney's Office memorandum (dated December 29, 1999) regarding Tax Exempt Contributions to City is Attachment B and explains the allowances and limitations under State and Federal law. In the interest of furthering the City's ability to secure additional and new gifts and grants, it is important to reasonably revise policy and practice to reduce or eliminate barriers to acceptance and use of the proceeds.

#### Characteristics of Gift and Grant Revenues Received

*Value of Gifts and Grants:* City Agencies and Departments were surveyed informally to report the number and types of grants and gifts under \$100,000 received in a given year, using FY 2004-05 for illustration purposes. Police Department (OPD), Fire Department (OFD), Library Services (OPL), Office of Parks and Recreation (OPR), Department of Human Services (DHS),

Public Works Agency (PWA), the Community and Economic Development Agency (CEDA) and the City Administrator's Office (Neighborhood Crime Prevention) reported receiving donated and granted cash revenues and non-cash gifts that are valued under \$100,000. Grouped results are listed below (line details are provided in Attachment A). The vast majority (173) of the gifts and grants were valued under \$15,000; of that, 153 were under \$5,000.

Under \$15,000	-	173	83%
\$15,000 - \$ 49,999	-	22	11%
\$50,000 -- \$ 74,999	-	6	3%
\$75,000 - \$100,000	-	8	4%
		<u>209</u>	100%

*Donor or Grantor Conditions or Restrictions:* All of the reported gifts and grant awards had conditions or restrictions attached. Donor or grantor restrictions typically stipulated that funds be used for specific program or program types, and/or the types of commodities or services. Government grant sources such as State Department of Forestry, Department of Justice, and Area Agency on Aging required specific match amounts or percentages and special reporting.

*Programs / Projects Funded:* The gifts and grants were given to support Council approved programs, including Branch Libraries, adult literacy, library teen services, Feather River Camp, Lake Merritt Boating Program, Aquatics program, Recreation Centers and science programs, Sports Program, Earth Day, African-American Library and Museum at Oakland (AAMLO), Even Start, Head Start Mentor Program, Senior Volunteer Services, Mayor's Summer Jobs Program, Senior Centers, Head Start-Violence Prevention, PASS! after school program, anti-gang education, tobacco control, Neighborhood Crime Prevention Council (NCPC), Police Canine (K-9) Unit, emergency services preparation, Citizens of Oakland Respond to Emergencies (CORE), tree planting, Multipurpose Senior Services Program, Hunger Program, Temporary Winter Shelter Program, and others.

A few gifts or grants of up to \$100,000 were made to the City for construction of public improvements. Examples include private donations through the Friends of Oakland Parks and Recreation of over \$26,000 for restoration of the borax mule statues at F.M. Smith Recreation Center and \$48,000 for Peralta Hacienda Historical Park improvement; donation of \$6,549 and \$41,059 in design services, materials and labor for the reconstruction of the Lake Merritt Dock at 17<sup>th</sup> Street; gift- in-place donations by Affordable Housing Associates valued at \$5,844 for benches and landscaping at 11<sup>th</sup> & Oak; donation by North Oakland Little League for \$30,000 in materials and labor for a sod infield at Caldecott Field; Oakland A's \$100,000 contribution for improvements to the Bambino Baseball Field at Greenman Field Complex; Hedco Foundation grant of \$85,732 for Library Children's Room Renovation; Gallagher and Burke grading services valued at \$11,000 for Joaquin Miller Playground; contribution of \$45,000 from the Friends of Rockridge Greenbelt for new swings, benches, and other improvements of the Rockridge Greenbelt; \$15,843 State of California grant for tree planting; and small donations (under \$1,000) for minor park improvements such as plants, kiosks, signage and benches.

*Cash / Non-Cash Gifts or Grants:* Cash received for donor or grantor-stipulated programs were used to purchase books, program equipment, games and supplies, health promotion kits, transportation services for field trips and programs, stipends/wages for youth employment, scholarships for youth who could not afford program costs, and for incidental program support costs such as printing and duplicating services.

Non-cash gifts or grants took the form of child car seats, food, books (particularly to Library Department), clothing, water, instructional materials, furniture, computers, school supplies and backpacks and equipment.

## **POLICY DESCRIPTION**

### Proposed Policy and Procedure Changes

Staff explored options to facilitate receiving and appropriating gifts and grants not included in the adopted biennial or midcycle budget, and limits and controls to set for financial and performance accountability. Two options appear feasible, though Option 1 is preferred by staff, for ease of implementation.

Option 1: Authorize the City Administrator, on behalf of the City, to accept and appropriate monies or proceeds derived from gifts and grants to the City in accordance with any special conditions of the donor without prior Council approval, up to a dollar limit set by Council.

A dollar value ceiling would be set at a *not to exceed amount* per gift or grant for Council approved programs. Based on the reported frequency and value levels of gifts and grants, staff proposes establishing a not-to-exceed amount of \$ 25,000 per unrestricted gift or grant and a not-to-exceed amount of \$50,000 per non-discretionary, restricted gift or grant award. An incremental contribution or grant from a single source for the same program which results in a total that exceeds the set authority limit would be forwarded to City Council for approval. Exceptions or conditions would be established that would automatically trigger the requirement for Council review and approval, including:

- Gifts and grants for programs or capital (improvement or maintenance) projects not yet approved by Council in the biennial or midcycle operating or Capital Improvement Program (CIP) budget or by City Council legislation during the fiscal year;
- Gifts, donations and grants with attached conditions that add unbudgeted cost to City now or in the future. Examples include operations and maintenance (O&M); matching funds; overhead; potential liability to the City; and
- Grants where the granting agency requires specific approval by the legislative body.

Agencies / Departments would request City Administrator approval for acceptance and appropriation of gifts and grants up to the authority limit. The City Administrator would review the request for approval. If any of the above exceptions apply, the City Administrator would automatically require the requesting Agency/Department to submit an agenda report and resolution for City Council review and approval.

Current finance and administrative procedures would be revised to guide Agencies / Departments in documenting, monitoring and reporting the receipt and expenditure/use of the donations or grant revenues. Funds would continue to be deposited in the City Treasury. Expenditures would continue to be made in accordance with the City's Purchasing Ordinance.

Activities would be monitored to ensure internal coordination on funding solicitations. Council would be kept apprised of the funds and non-cash donations received and spent/used. The City Administrator's Budget Office would annually submit a special report to Council on funds received, sources, and expenditure amounts in the prior fiscal year. Agencies / Departments would describe the programs services, expenditures, users and results in a matrix format.

There are many advantages to this option. Funds or non-cash gifts would be put to their intended use in a more timely fashion. This affords greater flexibility for staff to pursue funding opportunities as they arise. Staff could also develop funding strategies that "market" and capitalize on the tax-exemption benefit to donors who contribute for public purposes, and demonstrate the City's ability to put the donated revenues to expeditious use for approved programs.

Option 2: Encourage Departments/Agencies to develop annual "blanket resolutions" for acceptance, approval, and appropriation of funds up to a certain amount for specific Council approved programs, similar to those done by the Youth Commission, Mayor's Summer Jobs Program, Hunger Program, and Neighborhood Crime Prevention Councils (NCPC). This approach facilitates soliciting and securing outside funding and contributions to support Council sanctioned programs.

The key advantage to this approach is it provides Council an opportunity to review in advance which programs are proposed for fundraising. Its main disadvantages are that approvals are granted case by case, with varying authority levels, conditions set, and reporting requirements, and still involve a 6 to 8 week agenda process.

### **ACTION REQUESTED OF COUNCIL**

Option 1 will require amending Section 2.04.160 OMC (Purchasing Ordinance) to delegate limited authority to the City Administrator to accept, appropriate and expend **gifts**, without City Council action, and require deletion of Ordinance 8144 C.M.S. to eliminate conflicting and obsolete provisions regarding receipt/acceptance of unrestricted gifts. Option 1 will also require a resolution establishing limited authority for the City Administrator to accept and appropriate



**grant** funds without prior Council approval. Expenditure of the funds would be in accordance with the City's Purchasing Ordinance.

I request that the City Council approve an ordinance and a resolution authorizing the City Administrator, on behalf of the City of Oakland, to accept, appropriate and expend the proceeds of unrestricted gifts and grants of \$25,000 or less, and restricted gifts and grants of \$50,000 or less, without prior Council approval.

Respectfully submitted,

  
**DEBORAH A. EDGERLY**  
City Administrator

Prepared by:  
Melanie Fong  
Assistant to the City Administrator

ANNUAL GRANTS AND DONATIONS (UP TO \$100,000 EACH)  
RECEIVED BY CITY AGENCIES AND DEPARTMENTS  
(FY 2004-2005)

ATTACHMENT A

Agency/ Dept.	Name of Funder/Grantor (if known), or Brief Description (if too many or unknown)	Specific Program / Purpose	Grant? (check <input checked="" type="checkbox"/> if yes)	Cash? (check <input checked="" type="checkbox"/> if yes)	Non-Cash? (state type of donation)	Approx. Annual Value (estimated for non-cash)	Donor/Grantor Imposed Use Restrictions and Reporting Requirements (state "None" if no)	City Match Requirements	City Obligation Cost (annual estimated current or future)	Obligation Type (explain if requires additional staffing, equipment, maintenance or storage, etc.)
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$5.00	Hunger Programs Only	None	None	None
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$10.00		None	None	books
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$10.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$10.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$10.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$10.00	Hunger Programs Only	None	None	None
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$15.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$15.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$15.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$15.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$15.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$19.50	Dimond Branch-buy books	None	None	books
OPL	Individual Donor(s)	Comics Section		<input checked="" type="checkbox"/>		\$20.00	Asian Branch-buy comics	None	None	comic books
OPL	Individual Donor(s)	Genealogy		<input checked="" type="checkbox"/>		\$20.00	Materials-buy books	None	None	books
OPL	Individual Donor(s)	Genealogy		<input checked="" type="checkbox"/>		\$20.00	Director-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$20.00	AAMLO-buy books	None	None	books
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$20.00	Hunger Programs Only	None	None	None
OPL	Individual Donor(s)	Bernard Drouillard Memorial		<input checked="" type="checkbox"/>		\$25.00	Materials-buy books	None	None	books
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$25.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Second Start Adult Literacy Program		<input checked="" type="checkbox"/>		\$25.00	Literacy-buy books	None	None	books
OPL	Individual Donor(s)	Norma Ng Lau Memorial		<input checked="" type="checkbox"/>		\$25.00	Materials-buy books	None	None	books
OPL	Individual Donor(s)	WOCA Gifts		<input checked="" type="checkbox"/>		\$25.00	West Oakland Branch-buy books	None	None	books
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$25.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$25.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$25.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$25.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$25.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$25.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$25.00	Hunger Programs Only	None	None	None
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$29.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$30.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$30.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$30.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$30.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$30.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$30.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$30.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$35.00	Director-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$40.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	WOCA Gifts		<input checked="" type="checkbox"/>		\$40.00	West Oakland Branch-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$45.00	AAMLO-buy books	None	None	books

ANNUAL GRANTS AND DONATIONS (UP TO \$100,000 EACH)  
RECEIVED BY CITY AGENCIES AND DEPARTMENTS  
(FY 2004-2005)

ATTACHMENT A

Agency/Dept.	Name of Funder/Grantor (if known) or Brief Description (if too many or unknown)	Specific Program / Purpose	Grant? (check <input type="checkbox"/> if yes)	Cash? (check <input type="checkbox"/> if yes)	Non-Cash? (State type of donation)	Approx. Annual Value (estimated for non-cash)	Donor/Grantor Imposed Use Restrictions and Reporting Requirements (state "None" if no)	City Match Requirements	City Obligation Cost (annual estimated, current or future)	Obligation Type (explain if requires additional staffing, equipment, maintenance or storage, etc.)
OPL	Individual Donor(s)	WOCA Gifts		<input checked="" type="checkbox"/>		\$50.00	West Oakland Branch-buy books	None	None	books
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$50.00	West Oakland Branch-buy books	None	None	books
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$50.00	Director-buy books	None	None	books
OPL	Individual Donor(s)	WOCA Gifts		<input checked="" type="checkbox"/>		\$50.00	West Oakland Branch-buy books	None	None	books
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$50.00	PASS-buy books	None	None	books
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$50.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$50.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$50.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$50.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$50.00	Hunger Programs Only	None	None	None
DHS	Korean American CPA Society of Northern California, 4320 Stevens Creek Blvd #229, San Jose, CA 95129	Hunger Program Support		<input checked="" type="checkbox"/>		\$50.00	Hunger Programs Only	None	None	None
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$60.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	WOCA Gifts		<input checked="" type="checkbox"/>		\$60.00	West Oakland Branch-buy books	None	None	books
OPL	Tavistock Books, ABAA	Consignment Sale		<input checked="" type="checkbox"/>		\$60.00	Director-buy books	None	None	books
OPL	Broken Shackle Publishing, Intl	Regular Donation		<input checked="" type="checkbox"/>		\$75.00	AAMLO-buy books	None	None	books
DHS	Urban Indian Health Board, Inc., 3124 International Boulevard Room 401, Oakland, CA 94601	Hunger Program Support		<input checked="" type="checkbox"/>		\$75.00	Hunger Programs Only	None	None	None
DHS	M.C.C. Flooring ContractorsMr. R. Fulcher9851 Lawlor StreetOakland, CA 94605	Hunger Program Support		<input checked="" type="checkbox"/>		\$75.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$80.00	Hunger Programs Only	None	None	None
OPL	Individual Donor(s)	Second Start Adult Literacy Program		<input checked="" type="checkbox"/>		\$100.00	Literacy-buy books	None	None	books
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$100.00	Director-buy books	None	None	books
OPL	Puccini Properties, LLC	WOCA Gifts		<input checked="" type="checkbox"/>		\$100.00	West Oakland Branch-buy books	None	None	books
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$100.00	Asian Branch-buy books	None	None	books
OPL	The Clorox Company Foundation Employee Giving Campaign	Second Start Adult Literacy Program		<input checked="" type="checkbox"/>		\$100.00	Literacy-buy books	None	None	books
OPL	The J/M Pillsbury Family Trust	Second Start Adult Literacy Program		<input checked="" type="checkbox"/>		\$100.00	Literacy-buy books	None	None	books
OPL	Tulloch Construction, Inc	WOCA Gifts		<input checked="" type="checkbox"/>		\$100.00	West Oakland Branch-buy books	None	None	books
DHS	H. Timothy Han, DDS, Inc., 320 13th Street, Oakland, CA 94612	Hunger Program Support		<input checked="" type="checkbox"/>		\$100.00	Hunger Programs Only	None	None	None
DHS	Operating Engineers Local Union #3 of the International Union of Operating Engineers, 1620 South Loop Road, Alameda, CA 94502	Hunger Program Support		<input checked="" type="checkbox"/>		\$100.00	Hunger Programs Only	None	None	None
DHS	Pile Drivers, Divers, Bridge Wharf & Dock Builders Local Union No. 34, 55Hegenberger Place, Oakland, Ca 94621	Hunger Program Support		<input checked="" type="checkbox"/>		\$100.00	Hunger Programs Only	None	None	None
DHS	Hung Hong Doan & Hong Nguyen 1452 - 34th Avenue, Oakland, Ca 94601	Hunger Program Support		<input checked="" type="checkbox"/>		\$100.00	Hunger Programs Only	None	None	None
DHS	Cash Collections	Hunger Program Support		<input checked="" type="checkbox"/>		\$114.00	Hunger Programs Only	None	None	None

ANNUAL GRANTS AND DONATIONS (UP TO \$100,000 EACH)  
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(FY 2004-2005)

Agency/Dept.	Name of Funder/Grantor (if known) or Brief Description (if too many or unknown)	Specific Program / Purpose	Grant? (check <input type="checkbox"/> if yes)	Cash? (check <input type="checkbox"/> if yes)	Non-Cash? (state type of donation)	Approx. Annual Value (estimated for non-cash)	Donor/Grantor Imposed Use Restrictions and Reporting Requirements (state "None" if no)	City Match Requirements	City Obligation Cost (annual estimated current or future)	Obligation Type (explain if requires additional staffing, equipment, maintenance or storage, etc.)
OPL	Community Health Charities of California	Regular Donation		<input checked="" type="checkbox"/>		\$117.00	AAMLO-buy books	None	None	books
OPL	Community Health Charities of California	Second Start Adult Literacy Program		<input checked="" type="checkbox"/>		\$117.00	Literacy-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$120.00	AAMLO-buy books	None	None	books
OPL	Individual Donor(s)	Regular Donation		<input checked="" type="checkbox"/>		\$150.00	Director-buy books	None	None	books
OPL	Tavistock Books, ABAA	Consignment Sale		<input checked="" type="checkbox"/>		\$150.00	Director-buy books	None	None	books
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$155.00	AAMLO-buy books	None	None	books
DHS	Community Health Charities	Hunger Program Support		<input checked="" type="checkbox"/>		\$193.05	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$200.00	Hunger Programs Only	None	None	None
OPR	Friends of OPR	Camp Scholarship at Feather River	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$225.00	Scholarships for the Program only	none	none	none
OPL	Marie Wadman DBA Diving Swallow Tattoo	Second Start Adult Literacy Program		<input checked="" type="checkbox"/>		\$235.00	Literacy-buy books	None	None	books
DHS	Cash Proceeds for Spring Egg Hunt Hot Dog Sales	Hunger Program Support		<input checked="" type="checkbox"/>		\$294.01	Hunger Programs Only	None	None	None
DHS	Carpenters Union #1977 501 N. Lamb Blvd Las Vegas, NV 89110	Hunger Program Support		<input checked="" type="checkbox"/>		\$300.00	Hunger Programs Only	None	None	None
DHS	Individual Donor(s)	Hunger Program Support		<input checked="" type="checkbox"/>		\$300.00	Hunger Programs Only	None	None	None
OPR	Friends of OPR	Balls and Cones for Soccer- Brookdale Recreation Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$305.00	Supplies for Rec. Center use only	none	none	none
OPL	Tavistock Books, ABAA	Consignment Sale		<input checked="" type="checkbox"/>		\$310.00	Director-buy books	None	None	books
DHS	Community Health Charities	Hunger Program Support		<input checked="" type="checkbox"/>		\$353.70	Hunger Programs Only	None	None	None
CAO	Individual Donor(s)	13zNCPC		<input checked="" type="checkbox"/>		\$360.00	13zNCPC	None	None	None
OPR	Friends of OPR	Backboards at Manzanita Recreation Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$412.00	Additional Backboard funds for Manzanita Recreation Center	none	none	none
OPL	Individual Donor(s)	Donation for Fashion Show		<input checked="" type="checkbox"/>		\$450.00	AAMLO-buy books	None	None	books
OPL	Philanthropic Ventures Foundation	Teen Summer Reading Program	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$495.00	Brookfield Branch-buy books	None	None	books
OPL	CAPS	Regular Donation		<input checked="" type="checkbox"/>		\$500.00	Asian Branch-buy books	None	None	books
OPL	Individual Donor(s)	WOCA Gifts		<input checked="" type="checkbox"/>		\$500.00	West Oakland Branch-buy books	None	None	books
OPL	Philanthropic Ventures Foundation	For Children's Programs	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$500.00	Latin American Branch-buy chess program materials	None	None	chess materials
OPR	Friends of OPR	Mule Restoration at F.M Smith	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$500.00	Mule Restoration	none	none	none
OPR	Friends of OPR	Cardio Fitness equipment for Speed Bag Cardio Program at Lincoln Square Program	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$500.00	Equipment for Lincoln Square Program use only	none	none	none
PWA	CH2MHILL	Earth Day		<input checked="" type="checkbox"/>		\$500.00				
PWA	Clif Bar	Earth Day		<input checked="" type="checkbox"/>	Clif Bars	\$500.00				
DHS	Roofers & Waterproofers Local 81 8400 Enterprise Way, Suite 122	Hunger Program Support		<input checked="" type="checkbox"/>		\$500.00	Hunger Programs Only	None	None	None
DHS	Koreana Plaza Market 2370 Telegraph Avenue Oakland, CA 94612	Hunger Program Support		<input checked="" type="checkbox"/>		\$500.00	Hunger Programs Only	None	None	None
DHS	Marshall Trading, LLC 855 Parr Blvd Richmond, Ca 94801	Hunger Program Support		<input checked="" type="checkbox"/>		\$500.00	Hunger Programs Only	None	None	None
DHS	KOAM Federal Credit Union 347-14th Street Oakland, CA 94612	Hunger Program Support		<input checked="" type="checkbox"/>		\$500.00	Hunger Programs Only	None	None	None
DHS	Barnes & Nobles	Even Start			Childrens Books	\$700.00	Distribute books to children	None	None	None

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OPL	Central Station Land, LLC	Regular Donation		<input checked="" type="checkbox"/>		\$755.00	West Oakland Branch-9/11/04 Event	None	None	
OPR	Friends of OPR	Step 10 pack for Adult Fitness- Ira Jenkins	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$779.00	Supplies for Rec. Center use only	none	none	none
OPR	Friends of OPR	Supplies for Manazanita Rec. Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$900.00	Supplies for the Program only	none	none	none
OPR	Friends of OPR	Scholarships for After School Learn to Sail- Lake Merritt Sailboat House	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$900.00	Scholarships for the Program only	none	none	none
OPR	Friends of OPR	Scholarships for Lion's Pool- Roving Recreation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$900.00	Scholarships for the Program only	none	none	none
OPR	Friends of OPR	Three Scholarships for Lafayette Mentoring Camp- Feather River Camp	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$900.00	Scholarships for the Program only	none	none	none
OPR	Friends of OPR	Three Scholarships for Youth Jazz Camp-Feather River Camp	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$900.00	Scholarships for the Jazz Camp only	none	none	none
DHS	Oakland Ready to Learn	Even Start			Literacy Training and books	\$960.00	Restricted to Even Start program use.	None	None	None
OPR	Friends of OPR	Scholarships for Sailing Into Science at Lake Merritt Boating Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$990.00	Scholarships for the Program only	none	none	none
OPL	National Endowment for the Humanities	60's Film Program		<input checked="" type="checkbox"/>		\$1,000.00	Literacy-buy books	None	None	books
OPR	Friends of OPR	Supplies for Sailing into Science - Lake Merritt Boat Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Supplies for Rec. Center use only	none	none	none
OPR	Friends of OPR	Lighting for the Drama Club at Golden Gate Recreation Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Lighting for the Rec. Center	none	none	none
OPR	Friends of OPR	Exercise Equipment for Step to Better Health - Arroyo Viejo Recreation Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Exercise Equipment for the Rec. Center Only	none	none	none
OPR	Friends of OPR	Basketballs & Score Clock for the City Basketball League at OPR	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Sports Supplies for OPR use only	none	none	none
OPR	Friends of OPR	Audio equipment for Defremery Recreation Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Audio Equipment for the Program use only	none	none	none
OPR	Friends of OPR	Supplies for OPR Camps	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Supplies for OPR Camps	none	none	none
OPR	Friends of OPR	Equipment and Supplies for Girls Fit for Life	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Equipment and Supplies for OPR use only	none	none	none
OPR	Friends of OPR	Scholarships for OPR Pools	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Scholarships for the Program only	none	none	none
OPR	Friends of OPR	Mirrors for Dance and Fitness at Lincoln Square Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Mirrors for Rec. Center use only	none	none	none
OPR	Friends of OPR	Sheet Music for Oakland Civic Orchestra-Joaquin Miller Community Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Sheet Music for Joaquin Miller Community Center use only	none	none	none
OPR	Friends of OPR	4 Scholarships for Ace Kids Golf at the Boathouse	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	4 Scholarships for the Program only	none	none	none
OPR	Friends of OPR	Scholarships on Learn to Swim at the Oakland Pools	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	Scholarships for the Program only	none	none	none

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PWA	Individuals are known to donate funds to install a new park bench. At least one bench per year is donated and there is a plaque attached to the bench, usually in honor of a loved one	New park bench installation		<input checked="" type="checkbox"/>		\$1,000.00	none	no	minimal	Donor purchases the park bench, delivers it to the City. The donor is charged actual cost for labor/materials for the installation
DHS	Alameda County First Five	Head Start Mentor Program	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,000.00	None	None	None	None
DHS	Alameda County First Five	Even Start			Field Trips	\$1,000.00	Field trips to Children's Fairyland - transportation and admission	None	None	None
DHS	State Street Foundation	Senior Volunteer Services		<input checked="" type="checkbox"/>		\$1,000.00	For senior volunteer recognition projects/event donation.	None	None - Currently	None
DHS	Bank of the Orient, 233 Sansome Street, San Francisco, CA 94104	Hunger Program Support		<input checked="" type="checkbox"/>		\$1,000.00	Hunger Programs Only	None	None	None
DHS	The Oakland Athletics Community Fund, 7000 Coliseum Way, Oakland, CA 94621	Hunger Program Support		<input checked="" type="checkbox"/>		\$1,000.00	Hunger Programs Only	None	None	None
DHS	Cheryl Maderazo, Union Labor Bank, 100 Hegenberger Road, Suite 220, Oakland, CA 94621	Hunger Program Support		<input checked="" type="checkbox"/>		\$1,000.00	Hunger Programs Only	None	None	None
OPR	Friends of OPR	24 Sailing Vests at the Boating Program -Lake Merritt Boating Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,140.00	Sailing Vests for the Program use only	none	none	none
PWA	Alameda County Flood Control	Earth Day		<input checked="" type="checkbox"/>	Staff support	\$1,200.00				
DHS	Korean American & African American Fellowship of Churches of the East Bay-Bible Fellowship Baptist Church 1520-8th Avenue, Oakland, CA 94606	Hunger Program Support		<input checked="" type="checkbox"/>		\$1,300.00	Hunger Programs Only	None	None	None
OPR	Friends of OPR	Scholarships for Oakland Community Pools Projects	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$1,500.00	Scholarships for the Program only	none	none	none
OPL	Bank of the West	Regular Donation		<input checked="" type="checkbox"/>		\$1,799.62	Director-buy books	None	None	books
OPL	Edward and Marjorie Goldberger Foundation	Regular Donation		<input checked="" type="checkbox"/>		\$2,000.00	Director-buy books	None	None	books
OPR	Friends of OPR	Scholarships on Learn To Swim, Life Guard Lessons - Sports & Aquatics	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$2,000.00	Scholarships for the Program only	none	none	none
DHS	Members of the public	Downtown Senior Center thrift shop			Clothing and small dry goods	\$2,000.00	To raise funds for the Downtown Oakland Senior Center	None	None	None
OPL	Individual Donor(s)	DVD collection purchases		<input checked="" type="checkbox"/>		\$2,300.00	Art/History/Literature-buy DVDs	None	None	DVDs
PWA	Coliseum Lexus	Earth Day		<input checked="" type="checkbox"/>		\$2,500.00				
DHS	Tzu Chi Foundation	Head Start Families			Food, clothing, toys, etc.	\$2,500.00	None	None	None	None
DHS	West Lake Christian Terrace	Senior Volunteer Services			Health Promotion Kits (250)	\$2,500.00	For senior volunteer recognition projects/event donation.	None	None	None
DHS	SF Family Foundation	MSSP - 500 Calendars each year for clients			Calendars	\$2,500.00	For MSSP clients	None	None	None

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OPR	Friends of OPR	Supplies for Roving Recreation Program-Poplar Rec.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$3,000.00	Supplies for the Program only	none	none	none
DHS	Us Coast Guard First Book	Even Start			Childrens Books	\$3,000.00	Distribute books to children	None	None	None
PWA	Albertson's	Earth Day		<input checked="" type="checkbox"/>	Water/food	\$3,500.00				
OPL	The Friends of the Oakland Public Library	Remittance of reimbursed funds		<input checked="" type="checkbox"/>		\$3,781.58	Rockridge Branch-buy books	None	None	books
OPL	California Council for the Humanities, Inc.	"Reclaiming Stories: Chinatown, Oakland"		<input checked="" type="checkbox"/>		\$4,500.00	Director-buy books	None	None	books
PWA	Private Donation thru Friends of Oakland Parks & Recreation	Joaquin Miller Playground		<input checked="" type="checkbox"/>		\$4,500.00	Drinking Fountain near playground	None		maintenance
DHS	Alameda County Safe Kids Project	Head Start			Car Seats	\$4,500.00	Distribute car seats to needy families	None	None	None
OPL	Friends of the Asian Library	Friends Grants	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$5,000.00	Asian Branch-buy books	None	None	books
CEDA/ Workforce	Dreyer's Foundation	Mayor's Summer Jobs Program/Youth wages		<input checked="" type="checkbox"/>		\$5,000.00	MSJP Youth Wages	None	None	N/A
PWA	Home Depot	Earth Day		<input checked="" type="checkbox"/>		\$5,000.00	Tools and supplies			
DHS	Brookfield Seniors, Inc.	East Oakland Senior Center special events		<input checked="" type="checkbox"/>		\$5,000.00	For activities/events at the East Oakland Senior Center	None	None	None
DHS	Members of Oakland senior centers	For specified senior centers			Computer, video, musical equipment, furniture etc.	\$5,000.00	For use of the Senior Center	None	None	None
PWA	Affordable Housing Associates	Install benches and Planting Improvements @ 11th Street and Oak Street's Public Right-of-Way in conjunction with their development at 1109 Oak Street			Materials and labor	\$5,844.00	For specified work only			maintenance
DHS	KQED First Books	Even Start			Childrens Books	\$6,000.00	Distribute books to children	None	None	None
DHS	State Street Foundation 1001 Marina Village Parkway, 3rd Floor Alameda, CA 94501	Hunger Program Support		<input checked="" type="checkbox"/>		\$7,000.00	Hunger Programs Only	None	None	None
DHS	Safe Passages	Head Start Center			Violence Prevention Curriculum	\$7,500.00	Curriculum to be used in Head Centers	None	None	None
DHS	Lee Y Seras Scholastic Literacy Caravan	Even Start			Literacy Training and books	\$9,000.00	Restricted to Even Start program use.	None	None	None
OPL	Friends of the Asian Library	Friends Grants	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$10,000.00	Asian Branch-buy books	None	None	books
CEDA/ Workforce	FedEx	Mayor's Summer Jobs Program/Youth wages		<input checked="" type="checkbox"/>		\$10,000.00	For MSJP youth wages only	None	None	N/A
OPD	US DOJ, DEA	Organized Crime Drug Task Force	<input checked="" type="checkbox"/>			\$10,000.00	Supports drug abatement efforts		\$0	\$0 Grant pays for overtime for assignd OPD personnel
OPD	Individual Donor(s)	K-9 Unit		<input checked="" type="checkbox"/>		\$10,000.00	Purchase/care for dogs		\$0	\$0
OPL	State of California	CLLS Grant Award	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$10,429.00	Literacy-buy books	None	None	books

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PWA	Gallagher & Burke	Joaquin Miller Playground			Materials and labor	\$11,000.00	Grading Services	None		None
OPL	State of California	LSTA Grant Award-Scholarship	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$11,250.00	Golden Gate Branch-buy books	None	None	books
PWA	Oakland Tribune	Earth Day		<input checked="" type="checkbox"/>		\$12,000.00			\$10,000	Supplies, T-shirts
OPL	State of California	LSTA Grant Award-Staff Scholarships	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$14,414.00	Director-buy books	None	None	books
OPD	AlCo Public Health Dept.	Alcohol Beverage Action Team (ABAT)	<input checked="" type="checkbox"/>			\$15,000.00	4 month Tobacco Control Project		\$0	\$0
OPD	US DHS, Imigrations & Customs Enforcement (ICE)	OPD/ICE Task Force	<input checked="" type="checkbox"/>			\$15,000.00	Supports anti-smuggling & drug interdiction efforts		\$0	\$0 Grant pays for overtime for assignd OPD personnel
DHS	City of Berkeley	Senior Volunteer Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$15,000.00	For senior companion volunteer program service. * Restricted & Reporting Required/Grant.	Yes	\$ 1,500- Currently	Staffing/in-kind
PWA	California Dept. of Forestry and Fire Protection (CDF)	Tree Planting		<input checked="" type="checkbox"/>		\$15,843.00	Tree planting in public right-of-way, size and species requirements. Re-imburseable funds for actual costs	Cost sharing match of 25% or \$12,500 total	City obligation to maintain trees planted under grant	Additional O&M costs are minimal
OPL	Friends of the Oakland Public Library	Teen Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$20,000.00	Children's Services/Youth Room-buy books	None	None	books
OPL	State of California	Grant Award-CLLS	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$20,000.00	Literacy-buy books	None	None	books
DHS	Area Agency on Aging Alameda County	Senior Volunteer Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$21,742.00	For senior companion volunteer program service. * Restricted & Reporting Required/Grant.	Yes	\$42,500-Currently	Staffing/in-kind
OPD	CA, Dept. Boating & Waterways	Maritime Unit	<input checked="" type="checkbox"/>			\$22,000.00	Equipment purchase and vessel repairs		\$0	\$0
DHS	Tzu Chi Foundation	Head Start Children			Backpacks, pencils, pencilcase	\$23,000.00	Backpacks distributed to all Head Start children	None	None	None
OPL	State of California	LSTA Grant Award-Global Languages	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$23,345.00	Golden Gate Branch-buy books	None	None	books
OPL	Philanthropic Ventures Foundation	Library youth center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$25,000.00	Children's Services/Youth Room-buy books	None	None	books
PWA	Private Donation to Friends of Park & Rec	Repair of mule Statues @ F.M. Smith			Materials and labor	\$26,354.00	For specified work only			maintenance
OPD	Dept of Justice - Office of Justice Programs	Education of youth about the dangers associated with joining street gangs	<input checked="" type="checkbox"/>			\$29,973.00	Anti-gang education		\$0	\$0 Grant pays for officer overtime
OPD	US DOJ, OJP	Campus Life And School Security (CLASS) Unit	<input checked="" type="checkbox"/>			\$29,973.00	Gang resistance education for youth		\$0	\$0 GREAT program - pay officer and civilian overtime
PWA	Private Donation	Upgrading he baseball diamond @ Caldecott Field from dirt to sod			Materials and labor	\$30,000.00	For specified work only			maintenance
OPD	Alameda County Public Health	Tobacco Control Enforcement	<input checked="" type="checkbox"/>			\$37,000.00	Expansion of ABAT's enforcement program to control tobacco consumption and its illegal sale		\$0	\$0 GREAT program - Grant pays for officer and civilian overtime



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OHS	Area Agency on Aging Alameda County	Senior Volunteer Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$40,289.00	For senior companion volunteer program service. * Restricted & Reporting Required/ Grant.	Yes	\$78,235-Currently	Staffing/In-kind
DHS	Community Development Block Grant	Hunger Program Support	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$40,412.00	Hunger Programs Only	None	None	None
PWA	Lake Merritt Breakfast Club	Reconstruction of the Lake Merritt Dock at 17th Street		\$16,549	Materials, labor for demolition, & design services (\$24,510 est.)	\$41,059.00	Specific reconstruction work for Lake Merritt Dock at 17th Street	Balance of construction contract value		Maintenance of dock
PWA	Friends of the Rockridge Greenbelt	New swings, benches and other improvements for the Rockridge Greenbelt		<input checked="" type="checkbox"/>		\$45,000.00	None	None	None	Maintenance
DHS	Community Action Partnership/CSBG Funds	Lease & Operation Cost of East Oakland Shelter	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$48,000.00	Lease & Operations	None	None	None
PWA	Private Donations thru Friends of Parks & Rec.	Peralta Hacienda Hist. Park		\$48,000		\$48,000.00	Funding for improvement of Peralta Hacienda Hist. Park	None		Maintenance of Park
OPL	Friends of the Oakland Public Library	Grants 2005-2006	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$50,880.00	Director-buy books	None	None	books
OPL	Friends of OPL	Grants 2004-2005	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$55,451.00	Director-buy books	None	None	books
DHS	City of Berkeley	Oakland Army Base Temporary Winter Shelter	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$56,000.00	Temporary Winter Shelter	None	None	None
OPL	State of California	Grant Award-CLLS	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$56,008.00	Literacy-buy books	None	None	books
OPD	US DOJ, Drug Enforcement Agency	East Bay Drug Task Force	<input checked="" type="checkbox"/>			\$58,665.00	Supports drug abatement efforts	\$0	\$0	Grant pays for officer overtime
DHS	Community Action Partnership/CSBG Funds	Hunger Program Support	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$61,500.00	Hunger Programs Only	None	None	None
CEDA/ NCR	MTC (Metropolitan Transportation Commission)	Streetscape Planning for Foothill/ Seminary Commercial District	<input checked="" type="checkbox"/>			\$75,000.00	Onetime grant to develop a streetscape plan by 12-05	City None; ORA \$11,500	City None; ORA \$11,500	N/A
OPD	CA, Office of Traffic Safety	Patrol	<input checked="" type="checkbox"/>			\$82,908.00	Traffic Safety - 21 - day Seat Belt Compliance	\$0	\$0	
OPL	Hedco Foundation	Children's Room Renovation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$85,732.00	For children's room	None	None	renovations
DHS	OFCY	Even Start	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		\$90,000.00	used to expand children's services quarterly reporting	None	None	None
OPD	US DOJ, COPS	Patrol	<input checked="" type="checkbox"/>			\$98,664.00	For purchase of in-car video equipment	\$0	\$0	
OPD	CA, Dept. Alcohol Beverage Control (ABC)	ABAT	<input checked="" type="checkbox"/>			\$100,000.00	Enforcement of alcohol beverage rules and regulations	\$0	\$0	Special alcohol enforcement activities
Fire	Fireman's Insurance Heritage	CORE Program (promotional materials, training equipment & CORE team support)		<input checked="" type="checkbox"/>		\$100,000.00	Restricted to program use only, i.e. citizen education.	None	\$0	Planning
PWA	Oakland A's	Improvements to the Bambino Baseball Field located at the Greenman Field Baseball Complex		<input checked="" type="checkbox"/>		\$100,000.00	None	None	None	Maintenance
PWA	Individuals are known to donate funds for minor park improvements such as signage, plants, kiosks, etc.	Minor park improvements		<input checked="" type="checkbox"/>	in-kind labor	up to \$1,000	none	no	minimal	maintenance
<b>TOTAL</b>						\$1,956,909.46				

OFFICE OF THE CITY CLERK  
2005 DEC 28 AM 9:54

# CITY OF OAKLAND

## CITY ATTORNEY'S OFFICE

### MEMORANDUM

TO: David Fraser and Estelle E. Clemons

FROM: Boyd L. Sprehn  
Deputy City Attorney

DATE: December 29, 1999 File No: A990739

RE: **Tax Exempt Contributions to City**

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#### **Executive Summary**

You have asked us to whether contributions, including grants, to the City of Oakland may be tax deductible. The City of Oakland is a charitable organization for both state and federal tax purposes if the donation is made for public purposes.

Contributions to the City of Oakland may be tax deductible, subject to the limitations of federal and state law applicable to the donating party. While we cannot advise the donating party on its tax liabilities, the two primary rules are:

1. Donations to the City are tax deductible for federal purposes, with a cap of fifty percent of adjusted income ("contribution base").
2. Donations to the City are tax deductible for State purposes

#### **Discussion**

##### Federal Law:

Internal Revenue Code (Title 26 of the United States Code, "IRC") section 170 provides, in relevant part:

- (a) Allowance of deductions.---
  - (1) General rule.--- There shall be allowed as a deduction any charitable contribution ... payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary.

- (b) Percentage limitations.—
    - (1) Individuals.—In the case of an individual, the deduction provided in section (a) shall be limited as provided in the succeeding subparagraphs:
      - (A) General rule.— Any charitable contribution to---
        - ...
        - (v) a governmental unit referred to in subsection (c)(1)<sup>1</sup>
        - ...
- shall be allowed to the extent that the aggregate of such contributions does not exceed 50 percent of the taxpayer's contribution base for the taxable year.

Under these rules, an entity may donate a portion of its income to the City; however, to the extent that such donation exceeds 50% of the "contribution tax base" no deduction will be allowed.<sup>2</sup>

State Law:

California recognizes contributions to cities as charitable donations for the then current tax year. (Revenue & Taxation Code § 24357.<sup>3</sup>) Revenue & Taxation section 24357 provides, in relevant part:

- (a) There shall be allowed as a deduction any charitable contribution (as defined in Section 24359) payment of which is made within the income year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Franchise Tax Board.

Revenue & Taxation Code section 24359 provides, in relevant part:

- For the purposes of sections 24357 to 24359, inclusive, the term, "charitable contribution" means a contribution or gift to or for the use of---
  - (a) A state, a possession of the United States, or any political subdivision of any of the foregoing ...

The California statute does not contain the same explicit limit on the deductibility of charitable contributions; however, California law does look to similar federal statutes for interpretation. California may also cap deductions in other means.

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<sup>1</sup> 26 IRC § 170(c)(1) "A State, A possession of the United States, or any political subdivision of any of the foregoing, ... but only if the contribution or gift is made exclusively for public purposes.

<sup>2</sup> 26 IRC § 170(b)(1)(F) Contribution Base Defined.—For purposes of this section, the term "contribution base" means adjusted gross income (computed without regard to any net operating loss carryback to the taxable year under section 172).

<sup>3</sup> *Old Town Builders*, State Board of Equalization 1995 WL 673126 (not to be cited as precedent.); *In the Matter of Raymond E. and Joy LeCompte*, State Board of Equalization No 85A-160-CB, 1989 WL 13736.

## **Conclusion**

The City of Oakland is a charitable organization for both state and federal tax purposes if the donation is made for public purposes. However, we must stress that we cannot opine as to the ability of any particular taxpayer to take advantage of available deductions.

*[Signature]*  
CITY ATTORNEY

2005 DEC 28 AM 9:54

INTRODUCED BY COUNCILMEMBER \_\_\_\_\_

ORDINANCE NO. \_\_\_\_\_ C.M.S.

**ORDINANCE AMENDING OAKLAND MUNICIPAL CODE TITLE 2, CHAPTER 2.04, ARTICLE 2.04.160, EXPENDITURES FROM RESTRICTED GIFT PROCEEDS, TO DELEGATE LIMITED AUTHORITY TO THE CITY ADMINISTRATOR TO, WITHOUT CITY COUNCIL ACTION, ACCEPT GIFTS AND DONATIONS AND TO APPROPRIATE AND EXPEND MONIES DERIVED FROM GIFTS AND DONATIONS, AND REPEALING OAKLAND MUNICIPAL ORDINANCE NO. 8144 C.M.S., ADOPTED JUNE 9, 1970, WHICH CONTAINS CONFLICTING AND OBSOLETE PROVISIONS**

**WHEREAS**, pursuant to Oakland Charter – Article XII, Section 1203, *Gifts and Trusts*, specifies the City Council is authorized to accept gifts and trust on behalf of the City and to control, manage, dispose of and otherwise administer the same in accordance with their terms; and

**WHEREAS**, Oakland Charter – Article VIII, Section 806, *Receipts and Expenditures*, specifies that:

All monies received by the City shall be deposited in the City Treasury, and no monies shall be disbursed from the treasury without the approval of the City Administrator or [his/her delegee]. No expenditure of City funds shall be made except for the purposes and in the manner specified by an appropriation of the Council . . .

**WHEREAS**, Council adopted Ordinance 8144 C.M.S., June 9, 1970, which authorized the City Manager and Directors of Museum, Parks and Recreation and Library to accept unrestricted gifts and donations for use by the respective department, but excluded authority to accept gifts and donations for construction of public improvements; and

**WHEREAS**, the City Council amended Section 2.04.160, *Expenditures from Restricted Gift Proceeds*, of the City's Purchasing Ordinance, Ordinance No. 7937 C.M.S., as amended, on October 4, 1973, authorizing the City [Administrator] to expend monies derived from gifts and donations to the City in accordance with any special conditions of the donor provided the City Council has accepted the gift/donation by resolution; and

**WHEREAS**, the City Council wishes to improve the City's efficiency in accepting, appropriating and utilizing gifts and donations in order to encourage the offering of such gifts and donations to the City and to facilitate their timely use by the City for the public's benefit; and

**WHEREAS**, to improve the City's efficiency in accepting, appropriating and utilizing gifts and donations, the City Council wishes to delegate authority to the City Administrator, within set dollar

limits, to accept, appropriate and expend monies derived from restricted and unrestricted gifts and donations to the City of Oakland; and

**WHEREAS**, the City Administrator will comply with all Charter requirements for fiscal administration of such funds and otherwise apply proper and sufficient procedures and controls necessary to monitor and ensure fiscal and performance accountabilities;

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF OAKLAND DOES HEREBY ORDAIN AS FOLLOWS:**

**Section 1.** Oakland Municipal Code Title 2, Chapter 2.04, Section 2.04.160 is amended to authorize the City Administrator to accept, appropriate and expend monies derived from gifts and donations as follows:

**2.04.160 Acceptance, appropriation and expenditures from gift proceeds.**

Notwithstanding any other provision of this article, the City Administrator is delegated limited authority to accept gifts/donations to the City, including money gifts, and to appropriate and expend moneys derived from such gifts/donations in accordance with any special conditions of the donor without City Council action, provided that the gift/donation does not create unbudgeted costs for the City and is for a program or project that has been approved by the Council in the biennial or midcycle operating or Capital Improvement Program (CIP) budget, or by City Council legislation during the fiscal year, as follows:

- 1) up to twenty-five thousand dollars (\$25,000.00) for non-restricted gift proceeds – i.e., monetary gifts or donations, or monetary proceeds from gifts or donations, with no special conditions, limitations or restrictions by the donor on use; and
- 2) up to fifty thousand dollars (\$50,000.00) for restricted gift proceeds – i.e., monetary gifts or donations, or monetary proceeds from gifts or donations, with special conditions, limitations or restrictions by the donor on use.

For monetary proceeds from or monetary gifts/donations that exceed the above limits, restricted or otherwise, the City Administrator is authorized to expend such monies in accordance with any special conditions without City Council action, when the gift has been approved, accepted and appropriated by City Council resolution.

**Section 2: Remaining Provisions Unchanged.** Except as amended herein, all provisions, articles, sections, subsections, sentences, clauses or phrases of Oakland Municipal Code 2.04, shall remain unchanged and in full force and effect.

**Section 3. Oakland Municipal Ordinance No. 8144 C.M.S. Repealed.** Oakland Municipal Ordinance No. 8144 C.M.S., adopted June 9, 1970, which authorized the City Manager, Director of Museums, Director of Parks and Recreation, and Director of Library to accept certain unrestricted gifts and donations on behalf of the City of Oakland is hereby repealed.

**Section 4: Severability:** If any article, section, subsection sentence, clause or phrase of this ordinance is held to be invalid or unconstitutional, the offending portion shall be severed and shall not affect the validity of remaining portions which shall remain in full force and effect.

**Section 5: Effective Date:** This ordinance shall become effective immediately on final adoption if it receives six or more affirmative votes; otherwise it shall become effective upon the seventh day after final adoption.

352274

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 2006

**PASSED BY THE FOLLOWING VOTE:**

AYES-                    BROOKS, BRUNNER, CHANG, KERNIGHAN, NADEL, QUAN, REID AND  
                                  PRESIDENT DE LA FUENTE

NOES-

ABSENT-

ABSTENTION-

ATTEST: \_\_\_\_\_

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

**NOTICE AND DIGEST**

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

*CA*

**ORDINANCE AMENDING OAKLAND MUNICIPAL CODE TITLE 2, CHAPTER 2.04, ARTICLE 2.04.160, EXPENDITURES FROM RESTRICTED GIFT PROCEEDS, TO DELEGATE LIMITED AUTHORITY TO THE CITY ADMINISTRATOR TO, WITHOUT CITY COUNCIL ACTION, ACCEPT GIFTS AND DONATIONS AND TO APPROPRIATE AND EXPEND MONIES DERIVED FROM GIFTS AND DONATIONS, AND REPEALING OAKLAND MUNICIPAL ORDINANCE NO. 8144 C.M.S., ADOPTED JUNE 9, 1970, WHICH CONTAINS CONFLICTING AND OBSOLETE PROVISIONS**

This ordinance will amend Oakland Municipal Code Title 2, Chapter 2.04, Article 2.04.160, which currently authorizes the City Administrator to expend monies derived from gifts or donations provided the City Council has accepted and appropriated the gifts or donations by resolution. The purpose of this amendment is to delegate limited authority to the City Administrator to accept and appropriate unrestricted gifts and donations up to \$25,000.00, and restricted gifts and donations up to \$50,000.00. Expenditure authority for monies derived from gifts and donations accepted and appropriated within the City Administrator's limits, and within the City Council's limits, would remain in effect.



OFFICE OF THE CITY ATTORNEY  
Approved as to Form and Legality  
2005 Oakland City Attorney's Office

# OAKLAND CITY COUNCIL

Resolution No. \_\_\_\_\_ C.M.S.

**RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR, ON BEHALF OF THE CITY OF OAKLAND, TO ACCEPT AND APPROPRIATE UNRESTRICTED GRANTS WITH A MARKET OR MONETARY VALUE OF TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00) OR LESS, AND RESTRICTED GRANTS WITH A MARKET OR MONETARY VALUE OF FIFTY THOUSAND DOLLARS (\$ 50,000.00) OR LESS, WITHOUT PRIOR CITY COUNCIL APPROVAL**

**WHEREAS,** Oakland Charter – Article VIII, Section 806, *Receipts and Expenditures*, specifies that all monies received by the City shall be deposited in the City Treasury, and no monies shall be disbursed from the treasury without the approval of the City Administrator or of another officer duly authorized by him/her. No expenditure of City funds shall be made except for the purposes and in the manner specified by an appropriation of the Council, or made without proper accounting documentation and sufficient funds in the City Treasury and in proper accounts (Amended by: Stats. November 1988 and March 2004); and

**WHEREAS,** the City Council wishes to improve the City’s efficiency in accepting, appropriating and utilizing grants in order to encourage the solicitation and offering of such grants to the City and to facilitate their timely use by the City for the public’s benefit; and

**WHEREAS,** to improve the City’s efficiency in accepting, appropriating and utilizing grants, the City Council wishes to delegate authority to the City Administrator, within set dollar limits, to accept and appropriate monies derived from restricted and unrestricted grants to the City of Oakland; and

**WHEREAS,** the City Administrator will comply with all Charter requirements for fiscal administration and expenditure of such funds and otherwise apply proper and sufficient procedures and controls necessary to monitor and ensure fiscal and performance accountabilities; now, therefore, be it

**RESOLVED:** That the City Administrator, on behalf of the City Council, is hereby authorized to accept and appropriate, without prior City Council approval, monies derived from:

1. Any unrestricted grant with a market or monetary value of twenty-five thousand dollars (\$25,000.00) or less, and
2. Any restricted grant with a market or monetary value of fifty thousand dollars (\$50,000.00) or less,

provided that the grant is for programs and projects approved by the City Council in the biennial or midcycle operating or Capital Improvement Program (CIP) budget or by City Council legislation during the fiscal year, that the grant does not create unbudgeted costs for the City and does not require specific approval by the legislative body; and be it

**FURTHER RESOLVED:** That expenditures of grant funds shall be in accordance with the requirements of the City of Oakland "Purchasing Ordinance" (Ordinance No. 7937 C.M.S.), as amended.

356528

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_, 2006

PASSED BY THE FOLLOWING VOTE:

AYES - BRUNNER, KERNIGHAN, NADEL, QUAN, BROOKS, REID,  
CHANG, AND PRESIDENT DE LA FUENTE

NOES -  
ABSENT -  
ABSTENTION -

ATTEST: \_\_\_\_\_

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