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2013 OCT 31 PM 3:47

# AGENDA REPORT

**TO: DEANNA J. SANTANA**  
CITY ADMINISTRATOR

**FROM: Osborn K. Solitei**  
Controller

**SUBJECT: List of General Fund Set-Aside Funds**

**DATE: October 17, 2013**

City Administrator  
Approval

Date

10-30-13

**COUNCIL DISTRICT: City-Wide**

## RECOMMENDATION

Staff recommends that the City Council accept this report on the List of General Fund Set-Aside Funds

## OUTCOME

This is an informational report only, with no specific outcome.

## BACKGROUND/LEGISLATIVE HISTORY

Article VIII, Section 804 of the Charter states that:

*"The Council shall create, reduce or eliminate such Funds as are required for proper accounting and fiscal management, or required as a condition of receiving funds from any other government, or to fulfill any bonded or other contractual obligation of the City"*

Generally accepted accounting principles (GAAP) provide the following authoritative definition of a fund:

*"A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations."*

With the above authorization and GAAP requirements, the City has established the following seven fund types that are included in the City's budget: general fund, special revenue funds, enterprise funds, internal service funds, capital project funds, debt service funds, and private-purpose trust funds. Each type contains funds with similar restrictions and accounting treatment.

Item: \_\_\_\_\_  
Finance and Management Committee  
November 12, 2013

**ANALYSIS**

The General Fund Group (GF) is one of seven types of funds used by the City to account for financial resources for different purposes. Below is a list of the GF funds definitions, sources of funding, and permissible uses:

***Table 1: General Fund Group Fund Listing***

<b>Fund Number &amp; Description</b>	<b>Source of Funds</b>	<b>Uses of Funds</b>
1010 General Purpose Fund	Revenues from most of the City's taxes, fees and service charges	Discretion of the City Council. Most City departments receive General Purpose Fund support
1100 Self-Insurance Liability	Transfer of funds from the General Purpose Fund, Sewer Fund, and other miscellaneous funds	Self-insurance liability claims and settlements, outside legal services and court costs
1150 Workers' Compensation Insurance Claims	City payroll deductions for Workers' Compensation Insurance	Workers' Compensation insurance claims and administration
1200 Pension Override Tax Revenue	Property tax override	Payment to the Police and Fire Retirement System
1250 Paid Leaves	Accrued from all City Funds per City Policy and its MOU agreements	For compensated Absences - Accrued Vacation, Sick Leave, and Compensatory time
1610 Oakland Redevelopment Successor Agency (ORSA)	Redevelopment Property Tax Trust Fund ("RPTTF")	City staff and other costs related to Oakland Redevelopment Successor Agency projects
1700 Mandatory Refuse Collection	Assessments on delinquent refuse collection customers	Collection of delinquent refuse collection bills
1710 Recycling Program	Special surcharge on refuse collection bills	City's recycling program and related activities
1720 Comprehensive Clean-Up	Special surcharge on refuse collection bills	Illegal dumping enforcement; street sweeping, custodial services and other clean-up-related activities
1730 Henry J Kaiser Convention Center	Transfers from General Purpose Fund, in accordance with repayment plan	Reduce negative fund balance, in accordance with repayment plan
1740 Hazardous Materials Inspection	Fees from inspections by Emergency Service Hazardous Materials Unit	Hazardous Materials Inspection Program
1750 Multi-Purpose Reserve	Fees from City-owned off-street parking facilities, other revenues at Council discretion	Off-street parking facilities revenue is restricted by Council policy to parking facility construction and operation. All other revenue may be spent at Council discretion
1760 Telecommunications Reserve	Cable television franchise fees	Operation of the City's cable television station (KTOP) and other telecommunications-related operations
1770 Telecommunications Land Use	Fee revenue generated from use of public property for telecommunications equipment	Telecommunication projects
1791 Contract Administration Fee	Transfers from General Purpose Fund, in accordance with repayment plan	Reduce negative fund balance, in accordance with repayment plan

**Table 1: General Fund Group Fund Listing (cont.)**

Fund Number & Description	Source of Funds	Uses of Funds
1810 Oak Knoll Vista Emergency Repairs	Kaufman & Broad of N. California, Inc	Emergency repairs for Oak Knoll Vista
1820 Office of Parks and Recreation Cultural Advisory (OPRCA) Self-Sustaining Revolving Fund	Fees for recreation-related program	Supporting parks and recreation programs
1830 Central District Project Area Loans	Loan repayments	Redevelopment projects within Central District Project Area
1831 Central City East Project Area Loans	Loan repayments	Redevelopment projects within Central City East Project Area
1832 Coliseum Project Area Loans	Loan repayments	Redevelopment projects within Coliseum Project Area

**PUBLIC OUTREACH/INTEREST**

Not applicable.

**COORDINATION**

The Budget Office and City Attorney's Office have reviewed this report.

**COST SUMMARY/IMPLICATIONS**

Since this is an informational report, there are no associated budget implications.

**SUSTAINABLE OPPORTUNITIES**

*Economic:* There are no economic opportunities associated with his report

*Environmental:* There are no environmental opportunities associated with his report

*Social Equity:* There are no social equity opportunities associated with his report

For questions regarding this report, please contact me at (510) 238-3809.

Respectfully submitted,



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Osborn K. Solitei  
Controller

Prepared by:  
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Budget Operations & Analysis