

**SUPPLEMENTAL
CITY OF OAKLAND
AGENDA REPORT**

TO: Office of the City Administrator
ATTN: Deborah Edgerly
FROM: Department of Human Services
DATE: May 30, 2006

RE: A SUPPLEMENTAL REPORT ON THE OAKLAND FUND FOR CHILDREN AND YOUTH 2006-2008 FINAL FUNDING RECOMMENDATIONS AND HISTORICAL INFORMATION ON THE MEASURE K KID'S FIRST! BASELINE SPENDING REQUIREMENT

SUMMARY

This supplemental report responds to the Life Enrichment Committee's request at its May 23, 2006 meeting to 1) provide the tables and charts from the PowerPoint presentation "Oakland Fund for Children and Youth 2006-2008 Funding Recommendations" and 2) provide an explanation of the application of the baseline spending requirement in the Measure K Charter Amendment which established the Oakland Fund for Children and Youth.

The PowerPoint presentation is attached. The table on page 5 of the presentation is a correction of Table 1 on page 6 of the report. The chart on page 6 is a correction of Chart 1 on page 7 of the report.

Measure K requires that the City Auditor review the City's expenditures on children and youth services annually to ensure that the Kids First! fund does not replace General Fund (GF) spending on such services. Former City Auditor, Norma Lau, published a report (February 3, 1997-Attachment A) establishing a base year of 1995-96 and base amount of spending on children and youth services. A subsequent report from Norma Lau (June 29, 1998-Attachment B) determined that appropriations for children and youth services are to be maintained at least at the base year level of \$11,891,650 and, for each subsequent year Measure K would be in effect, at an adjusted level of 5.68% of General Fund Unrestricted Revenues. These two reports are attached.

The current City Auditor has not distributed findings concerning the City's GF baseline expenditures on children and youth during his tenure. A letter from the City Auditor states that the reporting required is problematic in that financial information on children and youth spending is not segregated in the coding system under Oracle.

Item: _____
City Council
May 30, 2006

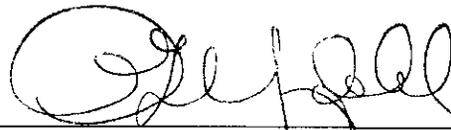
Measure K allows the City to award grants to non-profits and public agencies including City of Oakland programs. In the absence of an annually updated report from the City Auditor on the aggregate baseline expenditures on children and youth, OFCY does not make a determination concerning compliance with the baseline requirement that would void the application of an individual City program such as the Discovery Center.

The Discovery Center is an example of how OFCY funding has been used to expand a City program for children and youth. The Discovery Center originated with a National Science Foundation (NSF) grant and partial General Fund funding. When OFCY replaced the NSF grant in 1997-98, the program was able to expand to its current comprehensive program at two sites.

The Discovery Center originated as "Science in the Hood", an Office of Parks and Recreation program, located at Brookdale Park. The program was first funded by a three year National Science Foundation Grant and the General Fund (GF) in 1994. The GF covered \$13,000 for part-time staff and 50% of the director's salary. An NSF grant of approximately \$40,000 provided the remaining 50% of the Director's salary and materials for "Science in the Hood". The Discovery Center received OFCY funding in 1997-98 to replace the NSF grant and keep the East Oakland Center on High Street open. In the following years, the OFCY grant provided approximately \$80,000 to expand the program to the West Oakland site and has recently funded the program at the level of \$175,000 annually. According to the program's director, the Office of Parks and Recreation has maintained funding for part-time staff and 50% funding of the Director's position, totaling approximately \$75,000.

This is an informational supplemental report and no action is required.

Respectfully submitted,



ANDREA YOUNGDAHL

Director, Department of Human Services

ATTACHMENTS

**APPROVED AND FORWARDED TO THE
CITY COUNCIL:**



OFFICE OF THE CITY ADMINISTRATOR

Item: _____
City Council
May 30, 2006

Oakland Fund for Children and Youth



2006-2008 Funding Recommendations POC

May 23, 2006



2006-2008 Funding Recommendations

Total Request

\$19.9 M



Award \$10.9M



2006-2008 Funding Recommendations

Total Proposals 137



Awarded
78



2006-2008 Funding Recommendations

Total Hours of Service

3,570,929

**Total Children/Youth
Served**

23,035



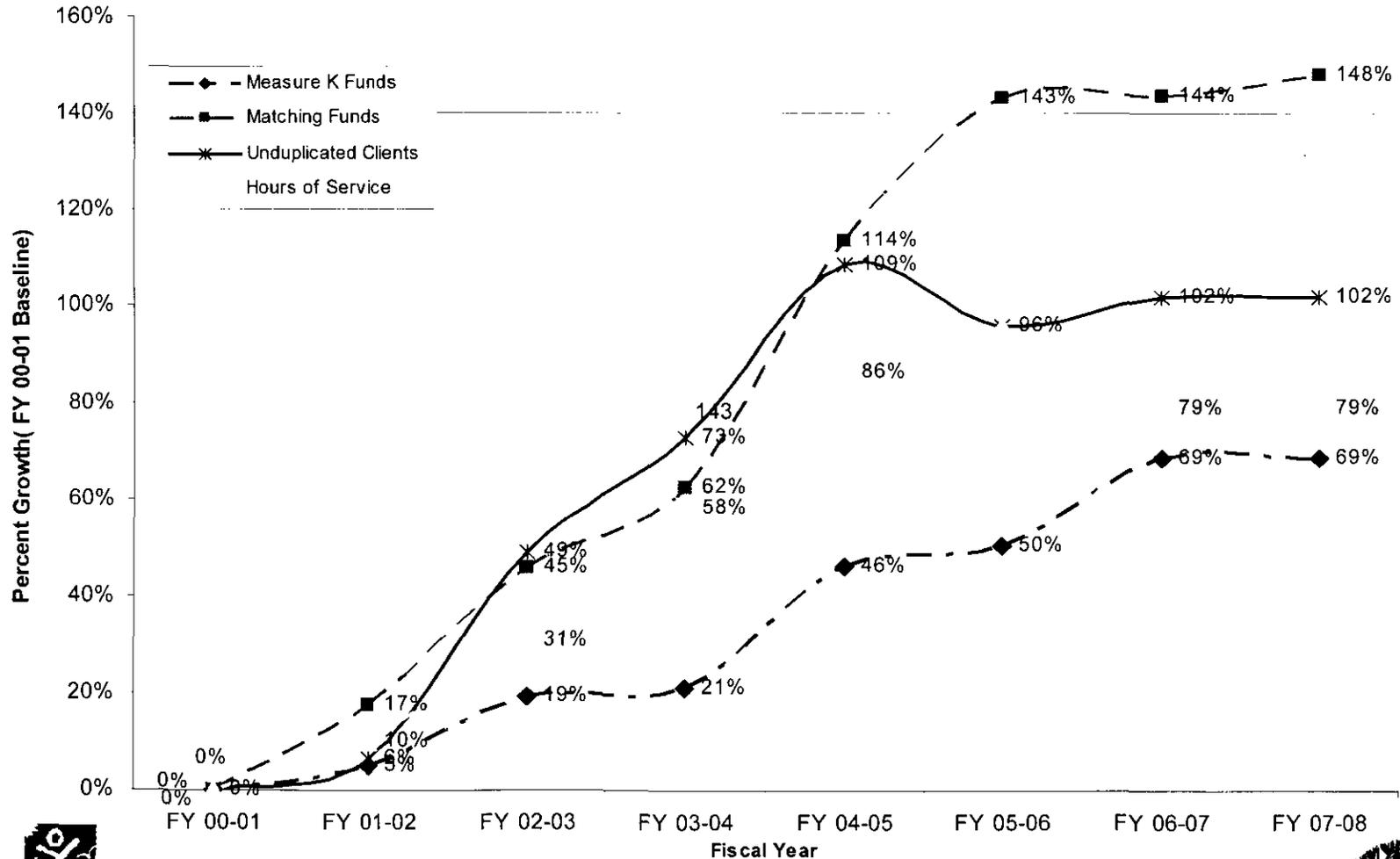
2006-2008 Funding Recommendations

	FY 06-07 (Recommended)	FY 05-06 (Projected)	FY 04-05	FY 03-04	FY 02-03	FY 01-02	FY 00-01
Measure K Funds	\$10,892,268	\$9,703,308	\$9,423,967	\$7,819,203	\$7,712,464	\$6,786,340	\$6,463,174
Matching Funds	\$12,128,376	\$12,112,994	\$10,639,782	\$8,081,022	\$7,239,644	\$5,844,876	\$4,977,497
Total Funds	\$23,020,644	\$21,816,302	\$20,063,749	\$15,900,225	\$14,952,108	\$12,631,216	\$11,440,671
Unduplicated Clients	23,035	22,356	23,818	19,701	16,971	12,134	11,411
Hours of Service	3,570,929	3,914,876	3,719,594	3,155,788	2,613,414	2,200,521	1,998,486
OFCY Cost Per Hour	\$3.05	\$2.48	\$2.53	\$2.48	\$2.95	\$3.08	\$3.23
Total Cost Per Hour	\$6.45	\$5.57	\$5.39	\$5.04	\$5.72	\$5.74	\$5.72



2006-2008 Funding Recommendations

Table 1: Growth of OFCY Funds and Services



2006-2008 Funding Recommendations

➔ \$10.89 million ←

- Early Childhood - \$1.3M
- Comprehensive After School - \$5.5M
- Youth Leadership & Career and College Readiness -\$2.4M
- Physical and Behavioral Health - \$1.2M
- Summer Programs- \$424,685



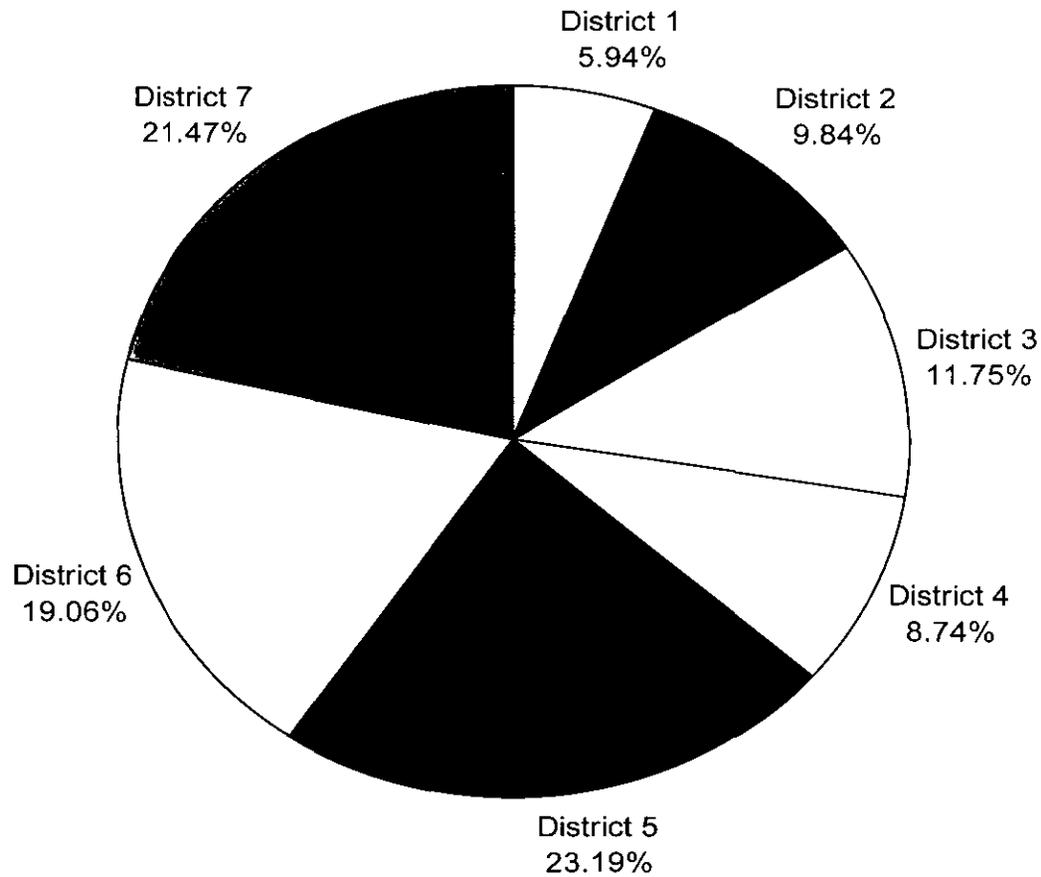
2006-2008 Funding Recommendations

Recommended Funding to Priority Areas		
	FY 06-07 (Recommended)	FY 06-07 (Recommended as %)
Early Childhood (Ages 0-5)	\$1,342,320	12%
Comprehensive After School (Ages 6-14)	\$5,488,488	50%
Summer Enrichment (Ages 6-10)	\$424,685	4%
Youth Leadership and Career & College Readiness (Ages 15-20)	\$2,438,374	22%
Physical and Behavioral Health (All Ages)	\$1,198,401	11%
TOTAL	\$10,892,268	100%



2006-2008 Funding Recommendations

Where Youth Live
(PROPOSED)



n=22,259

2006-2008 Funding Recommendations

Districts of Where Children and Youth Live

	District 1	District 2	District 3	District 4	District 5	District 6	District 7
FY 06-08 Proposed	6%	10%	12%	9%	23%	19%	21%
FY 05-06 (Projected) as %	5%	7%	13%	8%	20%	18%	28%
FY 04-05	7%	12%	17%	6%	22%	13%	19%
FY 03-04	6%	13%	16%	7%	23%	13%	17%
FY 02-03	6%	13%	18%	6%	23%	14%	20%
FY 01-02	6%	13%	16%	8%	27%	9%	21%
2000 Census	9%	12%	12%	13%	19%	16%	20%
2000 Census Poverty	7%	10%	17%	5%	22%	17%	22%



2006-2008 Funding Recommendations

Overview of After School Services

	Comprehensive Services (Occurring During School Year 3 or More Days per Week)	
	30 of 36 Programs	
School Site Based Services (Occurring at a School Site)	1,804,961	Hours of Service 51%
	5246 Children/Youth Served	23%
	\$4,853,978	45%
	6 of 36 Programs	
Community Based Services (Occurring at all other sites)	353,478	Hours of Service 10%
	1180 Children/Youth Served	5%
	\$634,510	6%



ATTACHMENT A

Report submitted by former City Auditor:
Norma Lau

February 3, 1997

“Kids First! Oakland Children’s Fund”
Charter Amendment Passed by the
Electorate at November 5, 1996 General
Municipal Election

Pages A1 – A13

RESULTS IN BRIEF (continued)

The attached report shows the following details for each service or program benefitting children and youth 21 years and under which received appropriations from the General Fund unrestricted revenues in the base year (1995-96):

- Administering Agency or Department
- Title of Service or Program
- Base Amount
- Brief Description of Activity

ACKNOWLEDGMENT

The City Auditor met jointly with representatives from the Kids First! Organizing Committee and staff from the Budget Unit of the Budget and Finance Agency. They combined their efforts and performed the following tasks:

- Developed a mutual understanding of the definition of programs and services benefitting youth 21 years and under as stated below in the words of the Kids First! Organizing Committee:

“Services to Children and Youth’ are activities that children and youth, ages 21 and under, directly and primarily participate in to learn skills, acquire knowledge, develop attitudes, and discover outlooks that help them grow to become healthy, productive and honorable adults.”

- Reviewed the preliminary drafts.
- Reviewed the final draft.

CITY AUDITOR’S CONCLUSIONS

The City Auditor and her staff: (1) traced the base year appropriations to the City’s accounting records; (2) evaluated the basis for any percentage allocation of the total amounts appropriated; (3) verified the mathematical accuracy of the input received from the agencies and departments; and (4) are reasonably assured that the information contained in this report is accurate and was calculated in accordance with the relevant provisions of the Kids First! Charter amendment.

Respectfully submitted,

Norma Ng Lau

NORMA NG LAU
City Auditor

Attachments

KIDS FIRST! MEASURE "K"
 COMPILATION OF APPROPRIATIONS FROM
 GENERAL FUND UNRESTRICTED REVENUES
 FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
 IN FISCAL YEAR 1995-96 (BASE YEAR)

SUMMARY

<u>Administering Agency or Department</u>	<u>Base Amount</u>	<u>Refer to</u>
I. <u>Separate Departments</u>		
Office of the Mayor	\$ 0	
Office of the City Council	0	
Office of the City Manager	0	
Office of the City Attorney	0	
Office of the City Clerk	0	
Office of the City Auditor	0	
II. <u>Agencies With No Departments</u>		
Public Works Agency	0	
Budget and Finance Agency	0	
Police Services Agency	672,560	Page 1
Fire Services Agency	152,658	Page 2
III. <u>Agencies With Departments</u>		
A. <u>Administrative Services Agency:</u>		
Office of Communications and Information Services	0	
Retirement and Risk Administration	0	
Office of Personnel Resources Management	0	
B. <u>Life Enrichment Agency:</u>		
Department On Aging	0	
Office of Parks, Recreation and Cultural Affairs	6,079,434	Page 3
The Oakland Museum	2,071,577	Page 8
Department of Library Services	2,534,153	Page 9
C. <u>Community and Economic Development Agency:</u>		
Office of Housing and Neighborhood Development	0	
Office of Economic Development and Employment	0	
Office of Planning and Building	0	
IV. <u>Non-Departmental-Community Services Organizations</u>		
	<u>204,835</u>	Page 10
TOTAL	<u>\$11,715,217</u>	

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KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
IN FISCAL YEAR 1995-96 (BASE YEAR)

POLICE SERVICES AGENCY

<u>Program or Service</u>	<u>Appropriations</u>			<u>Percent</u>		<u>Description of Program or Service</u>
	<u>Total</u>	<u>Youth</u>	<u>Non-Youth</u>	<u>Youth</u>	<u>Non-Youth</u>	
Police Activities League	\$ 169,598	\$ 169,598	\$ 0	100.0	0.0	Youth recreation programs.
cadets and Police Supervision	446,834	446,834	0	100.0	0.0	Police training, youth 18-21 years old.
cadets/CP	<u>56,128</u>	<u>56,128</u>	<u>0</u>	<u>100.0</u>	<u>0.0</u>	Police training, youth 18-21 years old.
Total - Police Services Agency	<u>\$ 672,560</u>	<u>\$ 672,560</u>	<u>\$ 0</u>	<u>100.0</u>	<u>0.0</u>	

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KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
IN FISCAL YEAR 1995-96 (BASE YEAR)

FIRE SERVICES AGENCY

<u>Program or Service</u>	<u>Appropriations</u>			<u>Percent</u>		<u>Description of Program or Service</u>
	<u>Total</u>	<u>Youth</u>	<u>Non-Youth</u>	<u>Youth</u>	<u>Non-Youth</u>	
Fire Safety Education	\$ 62,812	\$ 62,812	\$ 0	100.0	0.0	Provide preventive education.
Fire School at Festival At the Lake	7,580	7,580	0	100.0	0.0	Provide preventive education.
Fire Safety School Site Program	<u>82,266</u>	<u>82,266</u>	<u>0</u>	<u>100.0</u>	<u>0.0</u>	Provide preventive education.
Total-Fire Services Agency	<u>\$ 152,658</u>	<u>\$ 152,658</u>	<u>\$ 0</u>	<u>100.0</u>	<u>0.0</u>	

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KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
IN FISCAL YEAR 1995-96 (BASE YEAR)

LIFE ENRICHMENT AGENCY

OFFICE OF PARKS, RECREATION
AND CULTURAL AFFAIRS

Program or Service	Appropriations			Percent		Description of Program or Service
	Total	Youth	Non-Youth	Youth	Non-Youth	
<u>Zone 1, Districts 1 & 2</u>						
After School	\$ 128,888	\$ 128,888	\$ 0	100.0	0.0	Tutorial, language, creative enrichment.
Bushrod Recreation Center	125,757	124,499	1,258	99.0	1.0	Variety of recreation programs, tots, sports.
Efficiency Recreation Center	83,898	81,381	2,517	97.0	3.0	Variety of recreation programs, tots, sports.
Extended Care	111,598	111,598	0	100.0	0.0	Variety of recreation programs, tots, sports.
Golden Gate Recreation Center	77,085	76,314	771	99.0	1.0	Variety of recreation programs, tots, sports.
Lincoln Recreation Center	87,085	86,214	871	99.0	1.0	Variety of recreation programs, tots, sports.
Losswood Recreation Center	76,898	76,129	769	99.0	1.0	Variety of recreation programs, tots, sports.
Maple Recreation Center	73,898	73,159	739	99.0	1.0	Variety of recreation programs, tots, sports.
Teen Centers	179,284	179,284	0	100.0	0.0	Safe gathering place, leadership and tutorial training.
Administration Costs	<u>77,166</u>	<u>76,394</u>	<u>772</u>	<u>99.0</u>	<u>1.0</u>	Oversee operations.
Total	<u>\$1,021,557</u>	<u>\$1,013,860</u>	<u>\$ 7,697</u>	<u>99.3</u>	<u>0.7</u>	

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KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
IN FISCAL YEAR 1995-96 (BASE YEAR)

LIFE ENRICHMENT AGENCY

OFFICE OF PARKS, RECREATION
AND CULTURAL AFFAIRS (continued)

<u>Program or Service</u>	<u>Appropriations</u>			<u>Percent</u>		<u>Description of Program or Service</u>
	<u>Total</u>	<u>Youth</u>	<u>Non-Youth</u>	<u>Youth</u>	<u>Non-Youth</u>	
<u>Zone 1, District 3</u>						
F. M. Smith Recreation Center	\$ 73,898	\$ 73,192	\$ 706	99.3	0.7	Variety of recreation programs, tots, sports.
Franklin Recreation Center	124,757	123,509	1,248	99.0	1.0	Variety of recreation programs, tots, sports.
Mighty Oaks Camp	24,023	24,023	0	100.0	0.0	Summer Day Camp recreation activities.
Rotary Center	115,540	110,918	4,622	96.0	4.0	Nature walks, day camps, educational talks.
Administration Costs	<u>58,139</u>	<u>56,976</u>	<u>1,163</u>	<u>98.0</u>	<u>2.0</u>	Oversee operations.
Subtotal	<u>\$ 396,357</u>	<u>\$ 388,618</u>	<u>\$ 7,739</u>	<u>98.0</u>	<u>2.0</u>	
<u>Zone 1, District 3-Sports</u>						
Aquatics	\$ 424,659	\$ 310,001	\$ 114,658	73.0	27.0	Swim lessons, life guard, water polo.
Boathouse	277,370	232,990	44,380	84.0	16.0	Canoes, sailboats, fishing, windsurfing.
Citywide Tennis	48,240	38,592	9,648	80.0	20.0	Youth program, tennis league, lessons.
Citywide Youth Baseball	85,061	85,061	0	100.0	0.0	Fundamentals, teamwork, sports-manship.
Citywide Youth Basketball	144,451	144,451	0	100.0	0.0	Neighborhood basketball, basketball league.
Citywide Youth Football/Volleyball	97,833	97,833	0	100.0	0.0	Flag football league, Jr. High Middle School volleyball.
Citywide Youth T-Ball	18,954	18,954	0	100.0	0.0	Baseball fundamentals, teamwork, sportsmanship.
Midnight Basketball	46,295	23,148	23,147	50.0	50.0	Educational workshops & basketball leagues.
Administration Costs--Sports	<u>131,806</u>	<u>110,717</u>	<u>21,089</u>	<u>84.0</u>	<u>16.0</u>	Oversee operations.
Subtotal	<u>\$1,274,669</u>	<u>\$1,061,747</u>	<u>\$ 212,922</u>	<u>83.3</u>	<u>16.0</u>	

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KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
IN FISCAL YEAR 1995-96 (BASE YEAR)

LIFE ENRICHMENT AGENCY

OFFICE OF PARKS, RECREATION
AND CULTURAL AFFAIRS (continued)

<u>Program or Service</u>	<u>Appropriations</u>			<u>Percent</u>		<u>Description of Program or Service</u>
	<u>Total</u>	<u>Youth</u>	<u>Non-Youth</u>	<u>Youth</u>	<u>Non-Youth</u>	
<u>Zone 1, District 3</u> (continued)						
Youth At Risk	\$ 155,628	\$ 140,065	\$ 15,563	90.0	10.0	Crime prevention, chess mentorship outreach and referral.
Administration Costs--Zone 1	187,294	171,374	15,920	91.5	8.5	Oversee operations.
Zone 1 Total	\$3,035,505	\$2,775,664	\$ 259,841	91.5	8.5	
<u>Zone 2, Districts 4 & 5</u>						
Allendale Recreation Center	\$ 99,421	\$ 99,421	\$ 0	100.0	0.0	Variety of recreation programs, tots, sports.
Brookdale Recreation Center	77,085	77,085	0	100.0	0.0	Variety of recreation programs, tots, sports.
Dimond Recreation Center	72,445	72,083	362	99.5	.5	Variety of recreation programs, tots, sports.
Joaquin Miller Community Center	73,085	29,234	43,851	40.0	60.0	Variety of recreation programs, tots, sports.
Manzanita Recreation Center	77,085	77,085	0	100.0	0.0	Variety of recreation programs, tots, sports.
Montclair Recreation Center	116,734	93,387	23,347	80.0	20.0	Variety of recreation programs, tots, sports.
Redwood Heights Recreation Center	69,085	51,814	17,271	75.0	25.0	Variety of recreation programs, tots, sports.
San Antonio Recreation Center	19,640	19,640	0	100.0	0.0	Variety of recreation programs, tots, sports.
Sanborn Recreation Center	58,163	58,163	0	100.0	0.0	Variety of recreation programs, tots, sports.

KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
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IN FISCAL YEAR 1995-96 (BASE YEAR)

LIFE ENRICHMENT AGENCY

OFFICE OF PARKS, RECREATION
AND CULTURAL AFFAIRS (continued)

Program or Service	Appropriations			Percent		Description of Program or Service
	Total	Youth	Non-Youth	Youth	Non-Youth	
<u>Zone 2, Districts 4 & 5</u> (continued)						
Administration Costs	\$ 105,118	\$ 92,083	\$ 13,035	87.6	12.4	Oversee operations.
Subtotal	\$ 767,861	\$ 669,995	\$ 97,866	87.3	12.7	
<u>Zone 2, Districts 6 & 7</u>						
Arroyo Viejo Recreation Center	\$ 139,757	\$ 139,757	\$ 0	100.0	0.0	Variety of recreation programs, tots, sports.
Brookfield Recreation Center	84,085	84,085	0	100.0	0.0	Variety of recreation programs, tots, sports.
Rainbow Recreation Center	87,085	84,472	2,613	97.0	3.0	Variety of recreation programs, tots, sports.
Sheffield Recreation Center	63,085	62,454	631	99.0	1.0	Variety of recreation programs, tots, sports.
Tassafaranga Recreation Center	87,085	84,472	2,613	97.0	3.0	Variety of recreation programs, tots, sports.
Verdese Carter Recreation Center	74,085	74,085	0	100.0	0.0	Variety of recreation programs, tots, sports.
Administration Costs	55,079	54,528	551	99.0	1.0	Oversee operations.
Subtotal	\$ 590,261	\$ 583,853	\$ 6,408	99.0	1.0	
Administration Costs--Zone 2	108,114	99,719	8,395	92.0	8.0	Oversee operations.
Zone 2 Total	\$1,466,236	\$1,353,567	\$ 112,669	92.0	8.0	

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KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
IN FISCAL YEAR 1995-96 (BASE YEAR)

LIFE ENRICHMENT AGENCY

OFFICE OF PARKS, RECREATION
AND CULTURAL AFFAIRS (continued)

Program or Service	Appropriations			Percent		Description of Program or Service
	Total	Youth	Non-Youth	Youth	Non-Youth	
<u>Cultural Arts</u>						
Citywide Arts	\$ 402,949	\$ 394,890	\$ 8,059	98.0	2.0	Programs in neighborhood centers, puppets, music, clowns.
Promotions	620,358	471,472	148,886	76.0	24.0	Grants to nonprofits and individual artists.
Alice Arts Center Program	263,500	131,750	131,750	50.0	50.0	Dance and music programs.
Feather River Camp	438,602	285,091	153,511	65.0	35.0	Camp facility with recreational sports, horseback riding, swimming.
Local Arts Support	189,374	94,687	94,687	50.0	50.0	Arts education, Artists In Libraries.
Studio One	168,793	67,518	101,275	40.0	60.0	Arts, crafts, photography training.
Administration Costs	<u>61,771</u>	<u>42,622</u>	<u>19,149</u>	<u>69.0</u>	<u>31.0</u>	Oversee operations.
Cultural Arts Total	<u>\$2,145,347</u>	<u>\$1,488,030</u>	<u>\$ 657,317</u>	<u>69.4</u>	<u>30.6</u>	
<u>Administration</u>						
Central Reservations	\$ 195,383	\$ 29,307	\$ 166,076	15.0	85.0	Administer reservations and deposits.
Planning	140,019	35,005	105,014	25.0	75.0	Manage capital projects, apply for and administer grants.
Central Administration	<u>952,224</u>	<u>776,063</u>	<u>176,161</u>	<u>81.5</u>	<u>18.5</u>	Oversee operations.
Administration Total	<u>\$1,287,626</u>	<u>\$ 840,375</u>	<u>\$ 447,251</u>	<u>65.0</u>	<u>35.0</u>	
Total Before Appropriated Revenues from Fees	<u>\$7,934,714</u>	\$6,457,636	<u>\$1,477,078</u>	<u>81.4</u>	<u>18.6</u>	
Less: Appropriated Revenues from Fees		<u>(378,202)</u>				
Total--Office of Parks, Recreation and Cultural Affairs		<u>\$6,079,434</u>				

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KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
IN FISCAL YEAR 1995-96 (BASE YEAR)

LIFE ENRICHMENT AGENCY

THE OAKLAND MUSEUM

<u>Program or Service</u>	<u>Appropriations</u>			<u>Percent</u>		<u>Description of Program or Service</u>
	<u>Total</u>	<u>Youth</u>	<u>Non-Youth</u>	<u>Youth</u>	<u>Non-Youth</u>	
General School Programs	\$ 139,152	\$ 139,152	\$ 0	100.0	0.0	Structured education programs tied into galleries' exhibits.
Community Youth Programs	66,429	66,429	0	100.0	0.0	Staff goes to community and works with youth to create exhibits.
Museum School Partnership	47,980	47,980	0	100.0	0.0	Staff works with teachers to present art curriculum.
School Tour Programs	132,852	132,852	0	100.0	0.0	Docents lead visiting student groups on tour of Museum.
Exhibitions-Curatorial Offerings	386,068	145,548	240,520	37.7	62.3	Curators prepare exhibits and public programs for visitors.
Security	740,300	444,180	296,120	60.0	40.0	Security guards are posted throughout the Museum.
Fund Raising	230,061	138,037	92,024	60.0	40.0	General revenues to promote support of Museum activities.
General Operations	<u>2,579,309</u>	<u>972,399</u>	<u>1,606,910</u>	<u>37.7</u>	<u>62.3</u>	Administration and operational costs.
Total Before Appropriated Revenues from Fees	<u>\$4,322,151</u>	\$2,086,577	<u>\$2,235,574</u>	<u>48.3</u>	<u>51.7</u>	
Less: Appropriated Revenues from Fees		<u>(15,000)</u>				
Total--The Oakland Museum		<u>\$2,071,577</u>				

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A12

KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
IN FISCAL YEAR 1995-96 (BASE YEAR)

LIFE ENRICHMENT AGENCY

DEPARTMENT OF LIBRARY SERVICES

<u>Program or Service</u>	<u>Appropriations</u>			<u>Percent</u>		<u>Description of Program or Service</u>
	<u>Total</u>	<u>Youth</u>	<u>Non-Youth</u>	<u>Youth</u>	<u>Non-Youth</u>	
Main Library Children's Room	\$ 196,099	\$ 196,099	\$ 0	100.0	0.0	Staff to do book selections, story telling, programs, school visits.
Children's Librarians/Branches	358,972	358,972	0	100.0	0.0	Staff to do book selections, story telling, programs, school visits.
Bookmobile Service	121,453	60,727	60,726	50.0	50.0	Mobile service to child development centers and neighborhoods.
Children's Book Budget	105,559	105,559	0	100.0	0.0	Books, audio videos, magazines.
Children's Book Cataloging/ Processing	45,093	45,093	0	100.0	0.0	Prepare materials for use and computer access.
Youth Under 21 Direct Public Service	3,507,856	614,576	2,893,280	17.5	82.5	17.5% of users are aged under 21--public services.
Youth Under 21 Book Budget	314,024	55,017	259,007	17.5	82.5	17.5% of users are aged under 21--book budget.
Youth Under 21 Cataloging/ Processing	754,949	132,266	622,683	17.5	82.5	17.5% of users are aged under 21--cataloging and computer access.
Graphics/Publicity	122,000	30,500	91,500	25.0	75.0	Press releases, coordinate children's programs, flyers.
Second Start Adult Literacy	169,339	25,401	143,938	15.0	85.0	Computer learning center and other resources.
Facility Support Main Library and Branches	286,539	116,106	170,433	40.5	59.5	40.5% of users are aged under 21--space, repairs and maintenance.
Children's Services Administration	92,140	92,140	0	100.0	0.0	Staff administers programs and training for children's services.
General Administration	<u>1,731,729</u>	<u>701,697</u>	<u>1,030,032</u>	<u>40.5</u>	<u>59.5</u>	Main Library and branches administration costs.
Total-Department of Library Services	<u>\$7,805,752</u>	<u>\$2,534,153</u>	<u>\$5,271,599</u>	<u>32.5</u>	<u>67.5</u>	

A12

A13

KIDS FIRST! MEASURE "K"
COMPILATION OF APPROPRIATIONS FROM GENERAL FUND UNRESTRICTED REVENUES
FOR PROGRAMS BENEFITTING YOUTH 21 YEARS AND UNDER
IN FISCAL YEAR 1995-96 (BASE YEAR)

NON-DEPARTMENTAL--COMMUNITY SERVICES ORGANIZATIONS

<u>Program or Service</u>	<u>Appropriations</u>			<u>Percent</u>		<u>Description of Program or Service</u>
	<u>Total</u>	<u>Youth</u>	<u>Non-Youth</u>	<u>Youth</u>	<u>Non-Youth</u>	
A Safe Place	\$ 20,000	\$ 10,000	\$ 10,000	50.0	50.0	Housing and services--battered women and children.
Boys and Girls Club	20,000	20,000	0	100.0	0.0	Drug prevention program.
Cambodian New Generation	10,000	7,500	2,500	75.0	25.0	Crime prevention; job placement.
Center for Family Counseling	16,750	12,563	4,187	75.0	25.0	Counseling for pre-delinquent youth.
Filipinos for Affirmative Action	10,000	10,000	0	100.0	0.0	Youth development at Technical High School.
St. Vincent's Day Home	16,750	16,750	0	100.0	0.0	Facilitate access to mental health services.
Saturday's Scholars	7,000	7,000	0	100.0	0.0	Tutoring and health and life skills.
24-Hour Parent Teacher Children Center	12,647	12,647	0	100.0	0.0	Child development program.
Drug and Violence Prevention Grant	<u>127,500</u>	<u>108,375</u>	<u>19,125</u>	<u>85.0</u>	<u>15.0</u>	Youth at risk on drug matters.
Total--Non-Departmental	<u>\$ 240,647</u>	<u>\$ 204,835</u>	<u>\$ 35,812</u>	<u>85.0</u>	<u>15.0</u>	

SUMMARY:

Office Services Agency	\$ 672,560
Fire Services Agency	152,658
Office of Parks, Recreation and Cultural Affairs	6,079,434
The Oakland Museum	2,071,577
Department of Library Services	2,534,153
Non-Departmental	<u>204,835</u>

RAND TOTAL**\$11,715,217**

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ATTACHMENT B

Report submitted by former City Auditor:
Norma Lau

June 29, 1998

“Kids First! Oakland Children’s
Fund, Measure K”

Charter Amendment Passed by the
Electorate at November 5, 1996 General
Municipal Election

**[1] Updating of Base Year (1995-1996) Information;
[2] City’s Compliance With Required Amount Of
Appropriations for 1997-1998**

Pages B1 – B5

CITY OF OAKLAND

Memorandum

TO: Distribution List
ATTN:
FROM: Office of the City Auditor
DATE: June 29, 1998

RE: KIDS FIRST! OAKLAND CHILDREN'S FUND, MEASURE "K,"
 CHARTER AMENDMENT PASSED BY THE ELECTORATE
 AT THE NOVEMBER 5, 1996 GENERAL MUNICIPAL ELECTION:
 (1) UPDATING OF BASE YEAR (1995-96) INFORMATION; AND
 (2) CITY'S COMPLIANCE WITH REQUIRED AMOUNT OF
 APPROPRIATIONS FOR 1997-98

BACKGROUND

Provision 14 of Measure "K" states, among other matters, the following: "...City of Oakland shall not reduce the amount of unrestricted general fund appropriations...for eligible services in any of the twelve years during which funds are required to be set aside under this section below the amount so appropriated for the fiscal year 1995-96 ('base amount')."

ISSUE 1: BASE AMOUNT OF APPROPRIATIONS FOR BASE YEAR 1995-96

The original base amount of \$11,715,217 was compiled by the City Auditor and published in her report dated February 3, 1997, 90 days after the November 5, 1996 election which approved Measure "K."

After the end of base year 1995-96, adjustments were made to the original appropriations to reflect: (a) corrections to calculations and estimates made by the departments; and (b) final year-end appropriations. As a result, there was a net increase of \$176,433 in the "base amount" for fiscal year 1995-96 (base year), as summarized below:

<u>Agency/Department</u>	<u>Base Year, 1995-96</u>		
	<u>Base Amount</u>		<u>(Increase)/ Decrease</u>
	<u>Original⁽¹⁾</u>	<u>Revised</u>	
Police Services Agency	\$ 672,560	\$ 672,560	\$ 0
Fire Services Agency	152,658	152,658	0
Parks, Recreation and Cultural Services	6,079,434	6,084,148	(4,714)
The Oakland Museum of California	2,071,577	2,036,551	35,026
Department of Library Services	2,534,153	2,700,898	(166,745)
Non-Departmental (Community Services Groups)	<u>204,835</u>	<u>244,835</u>	<u>(40,000)</u>
Total	\$11,715,217	\$11,891,650	<u>\$(176,433)</u> ⁽²⁾
Net Increase	<u>176,433</u>	<u>0</u>	
Total--Revised Base Amount	<u>\$11,891,650</u>	<u>\$11,891,650</u>	

⁽¹⁾ Per City Auditor's Report, February 3, 1997.

⁽²⁾ Details are shown in Exhibit 1, attached.

Kids First! Oakland Children's Fund, Measure "K,"
 Charter Amendment Passed by the Electorate
 At the November 5, 1996 General Municipal Election:
 (1) Updating of Base Year (1995-96) Information; and
 (2) City's Compliance With Required Amount of
 Appropriations for 1997-98

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 June 29, 1998

CONCLUSION

Accordingly, the City may not reduce the amount of General Fund Unrestricted Revenues...for eligible services in any of the 12 years during which funds are required to be set aside for Measure "K," Kids First! below \$11,891,650.

ISSUE 2: THERE SHALL BE NO REDUCTION OF THE BASE YEAR APPROPRIATIONS IN ANY OF THE 12 YEARS THAT THE KIDS FIRST! MEASURE "K" IS IN EFFECT

Measure "K" was passed during fiscal year 1996-97; therefore, the legislation became effective in 1997-98, the following fiscal year.

<u>Agency/Department</u>	<u>Appropriations for Eligible Services Under Measure "K"</u>		
	<u>Base Year</u> <u>1995-96--Revised</u>	<u>1997-98</u>	<u>Amount (Over)/</u> <u>Under Base Year</u>
Police Services Agency	\$ 672,560	\$ 777,574	\$ (105,014)
Fire Services Agency	152,658	166,348	(13,690)
Parks, Recreation and Cultural Services	6,084,148	8,904,923	(2,820,775)
The Oakland Museum of California	2,036,551	2,184,261	(147,710)
Department of Library Services	2,700,898	2,868,615	(167,717)
Non-Departmental (Community Services Groups)	<u>244,835</u>	<u>271,287</u>	<u>(26,452)</u>
Total	<u>\$11,891,650</u>	<u>\$15,173,008</u> ⁽³⁾	<u>\$ (3,281,358)</u>

CONCLUSION

The City complied with this provision. The amount appropriated for Kids First! for 1997-98 was not less than the amount appropriated for Kids First! in the base year.

Amount Appropriated

1995-96 Base Year	<u>\$11,891,650</u>
1997-98 Fiscal Year	<u>\$15,173,008</u>

⁽³⁾ After the end of each fiscal year, revisions are made to the original appropriations as needed to reflect: (a) corrections to calculations and estimates made by the departments; and (b) final year-end appropriations. So this amount is subject to revision after June 30, 1998.

Kids First! Oakland Children's Fund, Measure "K,"
 Charter Amendment Passed by the Electorate
 At the November 5, 1996 General Municipal Election:
 (1) Updating of Base Year (1995-96) Information; and
 (2) City's Compliance With Required Amount of
 Appropriations for 1997-98

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 June 29, 1998

ISSUE 3: REQUIRED LEVEL OF APPROPRIATIONS FOR KIDS FIRST! AS IT RELATES TO THE GENERAL FUND UNRESTRICTED REVENUES

In base year 1995-96 the appropriations for Kids First! amounted to \$11,891,650, which was 5.68% of the General Fund Unrestricted Revenues.

Beginning with 1997-98 and each subsequent year that Measure "K" is in effect, appropriations for Kids First! must continue to be at least 5.68% of General Fund Unrestricted Revenues, but must never be less than the base amount \$11,891,650 of appropriations for the base year 1995-96.

	<u>Base Year 1995-96</u>	<u>Fiscal Year 1997-98</u>	
Total General Fund Unrestricted Revenues	<u>\$209,419,717</u>	<u>\$228,945,404</u>	<u>\$228,945,404</u>
Actual Appropriations for Kids First!	<u>\$ 11,891,650</u>		<u>\$ 15,173,008</u> ⁽⁴⁾
Percent Actual Appropriations for Kids First! Is Of Total General Fund Unrestricted Revenues	<u>5.68%</u>		<u>6.63%</u>
5.68% of 1997-98 Fiscal Year's Total General Fund Unrestricted Revenues		<u>\$ 13,004,099</u>	

CONCLUSION

The City complied with this provision.

The 1997-98 appropriations for Kids First! amounted to:

- \$15,173,008, which is \$3,281,358 more than the Base Year Appropriations of \$11,891,650.
- 6.63% of the General Fund Unrestricted Revenues, which is .95% more than the 5.68% required.

ACKNOWLEDGMENT

Staff from the Budget Unit of the Budget and Finance Agency and the various departments administering Kids First! programs provided the information for this report. Their efforts are much appreciated.

⁽⁴⁾ Subject to year-end revisions.

Kids First! Oakland Children's Fund, Measure "K,"
Charter Amendment Passed by the Electorate
At the November 5, 1996 General Municipal Election:
(1) Updating of Base Year (1995-96) Information; and
(2) City's Compliance With Required Amount of
Appropriations for 1997-98

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June 29, 1998

If you need clarification or additional information, please contact me at 238-3378.



NORMA NG LAU
City Auditor

01-013F-98

Attachment

Distribution List:

Mayor Elihu Harris
City Councilmembers (8)
Robert Bobb
Dolores Blanchard
George Musgrove
Jayne Williams
Ceda Floyd
Deborah Edgerly
William Claggett
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Terry Roberts
Billie Dancy
Dennis Power
Tony Acosta
Ken Burson
Boyd Sprehn
Amos White, Kids First!
Press (5)

B4

**KIDS FIRST! OAKLAND CHILDREN'S FUND, MEASURE "K,"
DESCRIPTION OF REVISIONS TO 1995-96 BASE YEAR APPROPRIATIONS**

- Parks, Recreation and Cultural Services

Adjustments were made between various youth programs to reflect actual budgeted level of activity. This resulted in a net increase of \$4,714.

Increase	\$ (80,770)
Decrease	<u>76,056</u>
Net Increase	<u>\$ (4,714)</u>

- The Oakland Museum of California

Adjustments were made to correct overstated amount of security services costs allocated to children and youth program and to reduce the amount of fees attributable to revenues from children and youth programs. This resulted in a net decrease of \$35,026.

Increase	\$ (11,775)
Decrease	<u>46,801</u>
Net Decrease	<u>\$ 35,026</u>

- Department of Library Services

Adjustments were made to correct the understated amount of costs: (1) to catalogue and process library materials for children and youth; and (2) for the facility support costs at branch libraries and the main library allocated to children and youth use. Adjustments were also made to reflect reduction of other costs allocated to the children and youth activities as a result of final year-end appropriations. These combined adjustments resulted in a net increase of \$166,745.

Increase	\$ (186,493)
Decrease	<u>19,748</u>
Net Increase	<u>\$ (166,745)</u>

- Non-Departmental (Community Services Groups)

Adjustment was made to include the Mayor's Summer Job Program. This resulted in an increase of \$40,000.

Increase	<u>\$ (40,000)</u>
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