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Office of the City Manager  
Deborah A. Edgerly  
City Manager

(510) 238-3301  
FAX: (510) 238-2223  
TDD: (510) 238-2007

April 26, 2005

Oakland City Council  
Oakland, California

Chairperson Reid and Members of the Public Safety Committee:

Subject: A RESOLUTION 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

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## SUMMARY

This report seeks authorization for the City Administrator to accept future donations and grants on behalf of each of the Neighborhood Crime Prevention Councils (NCPCs) of up to \$10,000 per NCPC without further City Council approval.

NCPCs are an integral part of the City of Oakland's community policing program. There are more than 45 authorized NCPCs in the City of Oakland and many raise funds from individuals and businesses to further their crime prevention efforts. Examples of such efforts include the purchase of cellular phones for Crime Reduction Team members, and paying tuition for neighborhood youth to attend summer camp. These programs are an important part of the efforts of the NCPCs and the Neighborhood Services Coordinators (NSCs) to promote community-police problem solving, develop leadership and skills within the community, and advance social equity.

In the past, some individuals and business have declined to make donations to NCPCs because those donations are not tax deductible. Established by Resolution No. 72727 C.M.S., NCPCs cannot incorporate as §501(c)(3) non profit organizations, which would allow donations to be tax deductible. A charitable donation to the City of Oakland on behalf of the NCPCs, however, would be tax deductible under State and Federal law and would enable the fund raising efforts of the NCPC to move forward.

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The City Charter mandates that donations or grants to the City of Oakland must be accepted by the City Council on the City's behalf. Insofar as donations and grants received by the NCPCs come throughout the year, it would be impractical and an inefficient use of staff time to seek authorization from the Council on each and every donation or grant. Therefore, the attached resolution seeks blanket authorization by the Council for the City Administrator to accept donations on behalf of the Neighborhood Crime Prevention Councils of up to \$10,000 and to allocate revenues back to the NCPC as designated by the donor or grantmaker.

### **FISCAL IMPACT**

Approval of the attached resolution will authorize the City Administrator to accept donations and grant revenues of up to \$10,000 per NCPC and allocate said revenues to the specific NCPC as noted by the donor or grantmaker. As such, the resolution is budgetarily neutral, with no net gain or loss to the City of Oakland budget as a result of the transactions.

### **BACKGROUND**

Members of the Community Policing Advisory Board approached the City Administrator's Office with the request that the City of Oakland accept donations on behalf of the NCPCs as a way to make contributions tax deductible and thereby further the crime prevention programs of the NCPCs.

The inability to offer tax deductibility has been an issue for several years with NCPCs who have sought larger donations from community members for NCPC programs and activities. Foundations and corporate funders also require proof of non-profit status. A letter from the Police Department stating that NCPCs were sponsored by the City of Oakland has been used in the past, however this is not acceptable to foundations and corporations and it was reported that many individuals and businesses would not accept the letter as proof of tax deductibility. Consequently the community building and crime prevention programs and activities of the NCPCs have been inhibited. The authorization of the City Administrator to accept donations and grants on behalf of the NCPCs would enable NCPC fundraising to move forward.

### **KEY ISSUES AND IMPACTS**

The City's budget allocates between \$500 and \$900 annually, depending on the budget year, to each NCPC. Typically these funds go toward the purchase of meeting supplies, mailings, flyer production, refreshments, and child care. Funds required beyond this allocation must be raised.

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Typically these projects include cell phones for Crime Reduction Team officers, summer camp tuition for youth from Oakland Housing Authority units, neighborhood beautification supplies such as soil, soil amendments, plants and flowers, and neighborhood clean-up supplies.

Currently there is no incentive to make large contributions to NCPCs because donations are not tax deductible. NCPCs are sponsored by the City of Oakland and are considered quasi-governmental bodies. As such, they cannot incorporate as a non profit public benefit corporation and offer tax deductibility as an incentive to donate. With authorization for the City Administrator to accept donations up to \$10,000 annually on behalf of each NCPC, they can offer tax deductibility as an incentive to contribute to NCPC programs and activities.

### **PROGRAM DESCRIPTION**

The City will establish a trust fund to account for donations received and allocated to the projects of individual NCPCs. The fund numbers have yet to be determined. As the trustee for these assets, the City of Oakland will be accountable for them. All financial transactions using these funds are subject to audit. Complete documentation on all deposits and expenditures to the trust fund must be retained as required by the laws and regulations. All expenditures must be approved by the trustee which is the City Administrator or her designee with original backup documentation attached. Donations will be deposited into the trust fund and expenditures will go through the accounts payable process with original backup documentation retained within the Finance and Management Agency. An annual accounting of funds received and disbursed will be provided to the NCPCs through the Community Policing Advisory Board.

### **SUSTAINABLE OPPORTUNITIES**

Economic: Donations to NCPCs support a variety of community building, beautification, and *crime prevention activities*. *These activities result in productive increases in social capital and reductions in criminal activity which actively decrease the flight of local capital out of the community and contribute to the overall livability and desirability of Oakland's neighborhoods.*

Environmental: NCPC activities leverage community resources by encouraging residents to utilize their collective energy and materials to solve problems. Whenever possible, recycled materials are used in clean-up and beautification projects.

Social Equity: The Neighborhood Crime Prevention Councils promote leadership and awareness of crime issues toward the goals of neighborhood empowerment and social equity.

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**DISABILITY AND SENIOR CITIZEN ACCESS**

Neighborhood Crime Prevention Council meetings are open to residents of all ages and are accessible.

**RECOMMENDATION(S) AND RATIONALE**

Staff recommends the approval of the resolution to enable the City Administrator to accept donations and grants on behalf of the Neighborhood Crime Prevention Councils. This authority will enable contributions to the NCPCs to be tax deductible, thereby enhancing the fundraising ability of the NCPCs and furthering their crime prevention and community building efforts and activities.

**ACTION REQUESTED OF THE CITY COUNCIL**

That a resolution be approved by the City Council to provide blanket authorization to the City Administrator or his or her designee to accept and appropriate donations or grants to accredited NCPCs of up to \$10,000 per NCPC without return to Council, and that an annual accounting of monies received and allocated by the City Administrator be provided to the NCPCs through the Community Policing Advisory Board.

Respectfully submitted,

  
DEBORAH EDGERLY  
City Administrator

Prepared by: Claudia Albano  
Neighborhood Services Manager

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OAKLAND CITY COUNCIL

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RESOLUTION NO. \_\_\_\_\_ C. M. S.

OFFICE OF THE CITY CLERK  
CITY OF OAKLAND

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

A RESOLUTION 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

WHEREAS, Resolution 72727 reaffirmed community policing as the public safety policy of the City of Oakland and established Neighborhood Crime Prevention Councils (NCPCs) as a way to develop a partnership between the police department and residents to solve problems; and

WHEREAS, donations to NCPCs are not tax deductible; and

WHEREAS, NCPCs raise funds for community policing and crime prevention activities; and

WHEREAS, NCPCs would like to offer donors and grantmakers tax deductibility as an incentive to contribute;

NOW, THEREFORE, BE IT RESOLVED: That the City Administrator is authorized to accept and appropriate funds from a fiduciary account (fund number to be determined), not to exceed a total amount of \$10,000 for each accredited NCPC without return to Council; and be it

FURTHER RESOLVED: That a trust fund will be set up to account for the donations to individual, accredited NCPCs, and that all funds are subject to audit; and be it

FURTHER RESOLVED: That an annual accounting of donations deposited and expended will be provided to the NCPCs through the Community Policing Advisory Board; and be it

FURTHER RESOLVED: That the City Administrator or his or her designee is authorized to execute all documents and other agreements necessary to accept the donations.

In council, Oakland, California, \_\_\_\_\_, 2005

PASSED BY THE FOLLOWING VOTE:

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

NOES-

ABSENT-

ABSTENTION-

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

LaTonda Simmons  
Interim City Clerk and Clerk of the Council  
of the City of Oakland, California