



FILED  
OFFICE OF THE CITY CLERK  
OAKLAND  
2019 JUN 13 PM 3:47

# AGENDA REPORT

**TO:** Sabrina B. Landreth  
City Administrator

**FROM:** Sara Bedford  
Director, Human Services

**SUBJECT:** Senior Center Trust Funds

**DATE:** June 3, 2019

City Administrator Approval

Date:

6/13/19

## RECOMMENDATION

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

## EXECUTIVE SUMMARY

Adoption of the proposed resolution would authorize the acceptance, appropriation, and expenditure of the Senior Center Trust Funds raised by seniors through fund raising events and donations, and associated with each of the City's four Senior Centers. In prior years, Senior Center Trust Funds expenditures were approved without formal Council authorization. This resolution formalizes this policy for Fiscal Years 2019-2021 and for future years for any and all Senior Center Trust Funds, with the City of Oakland providing a fiduciary role, and expending said funds consistent with the purpose agreed upon and outlined in the Trust Fund policies.

## BACKGROUND/LEGISLATIVE HISTORY

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

Each year, the members of each Oakland senior center elect an independent advisory council of volunteers to oversee the activities at the facility under the supervision and oversight of the Center Director. The advisory councils identify the programs and activities that will be of interest to the senior center members. To fund these activities, the senior center members raise money by holding events, soliciting donations, and through other types of activities.

Item: \_\_\_\_\_  
Life Enrichment Committee  
June 25, 2019

Until 2006, the funds raised by the City's senior center members were deposited in local bank accounts established by the non-profit "Friends of Oakland Seniors" organization.

In late 2005, City staff met with the senior center advisory councils to develop a plan for moving the funds from the Friends of Oakland Seniors' private accounts into the City's fiduciary fund so that the City could provide oversight of the funds raised at City facilities. The primary concern of the senior center members was ensuring that the fiduciary funds were separate and exclusive to Senior Center programs or activities. Eventually the following points were developed:

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

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

### **ANALYSIS AND POLICY ALTERNATIVES**

The fiduciary funds for the senior centers were established in 2006 and have been used to support senior center programs without any reported or identified abuse or performance issues. The proposed Resolution authorizes the City Administrator to accept and appropriate funds generated by donations and fundraising activities into existing fiduciary accounts and expend the monies for activities benefitting seniors as approved by each Center's Advisory Council.

Following are the revenues and expenditures of the four Senior Center combined Trust Funds over the past three years:

ACCOUNT	FY 2015/16	FY 2016/17	FY 2017/18
BEGINNING FUND BALANCE	109,166.37	75,468.96	64,094.16
REVENUES	148,466.30	126,045.30	123,431.73
EXPENDITURES	182,163.71	137,420.10	122,288.35
ENDING FUND BALANCE	75,468.96	64,094.16	65,237.54

## **FISCAL IMPACT**

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

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

## **PUBLIC OUTREACH / INTEREST**

There is no public outreach associated with the Trust Funds because the City of Oakland's role is limited to a fiduciary relationship with the Senior Center Advisory Councils.

## **COORDINATION**

The Budget Bureau, and Human Services Department Fiscal Division were consulted in the preparation of this report and resolution. When the Trust Funds were established the Senior Center Coordinator for HSD, Tracy Jensen worked with the Senior Center members to address their questions and ensure that the funds raised at each senior center were made available for use by the center. The plan that was put into place was voted on by the Senior Center's elected advisory councils, and approved by the Mayor's Commission on Aging.

## **SUSTAINABLE OPPORTUNITIES**

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

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

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

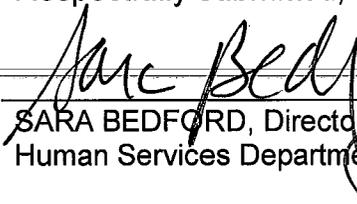
**ACTION REQUESTED OF THE CITY COUNCIL**

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

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

Respectfully submitted,

---



SARA BEDFORD, Director  
Human Services Department

*Reviewed by:*  
Scott Means, Manager  
Aging and Adult Services Division

*Prepared by:*  
Tracy Jensen, Program Analyst  
Aging and Adult Services Division

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

2019 JUN 13 PM 3:47

Approved as to Form and Legality

  
City Attorney's Office

## OAKLAND CITY COUNCIL

RESOLUTION No. \_\_\_\_\_ C.M.S.

---

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

---

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

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

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

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

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

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

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

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

**RESOLVED:** That the City Administrator is hereby authorized to accept, appropriate, and expend funds generated by donations and other fundraising activities received in the City established trust accounts for the benefit of Senior Center for FY 2019-21; and be it

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

---

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

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - FORTUNATO BAS, GALLO, GIBSON MCELHANEY, KALB, REID, TAYLOR, THAO AND PRESIDENT KAPLAN

NOES -

ABSENT -

ABSTENTION -

ATTEST: \_\_\_\_\_  
LATONDA SIMMONS  
City Clerk and Clerk of the Council of the  
City of Oakland, California