

Status of Negative Funds, FY 2017-18 to FY 2021-22

Fund	Fund Description	Assigned Agency / Dept	Audited Fund Balance FY 2017-18	Audited Fund Balance FY 2018-19	Audited Fund Balance FY 2019-20	Audited Fund Balance FY 2020-21	Audited Fund Balance FY 2021-22	Explanation of Negative Fund Balance
<b>Negative Funds with Repayment Schedules:</b>								
1100	Self Insurance Liability	Finance	(4,784,433)	(7,260,192)	(14,160,367)	(19,067,725)	(1,737,997)	Repayments resumed in FY2021-23 Budget after COVID deferral. Growth in balance reflects recent claims experience.
1600	Underground District Revolving Fund	Public Works	(993,791)	(1,016,342)	(925,386)	(924,468)	(731,662)	Repayments resumed in FY2021-23 Budget after COVID deferral.
1700	Mandatory Refuse Program	Finance	(1,346,080)	-	-	-	-	Negative balance cleared.
1730	Henry J Kaiser Convention Center	Finance	(8,985)	-	-	-	-	Negative balance cleared.
1750	Multipurpose Reserve	Public Works	-	-	-	(662,188)	(3,865,423)	Negative balances have recurred due to COVID-related declines in parking garage revenues.
1760	Telecommunications Reserve	City Clerk	-	-	(210,908)	(484,834)	(760,735)	Negative balances have recurred due to shortfalls in cable franchise revenues relative to KTOP expenses.
1791	Contract Administration Fee	City Administrator	(6,215)	-	(12)	(12)	-	Negative balance cleared.
2232	Gas Tax RMRA	Transportation	(559,723)	-	-	-	-	Negative balance cleared.
2241	Measure Q-Library Services Ret	Library	(386,057)	-	-	-	-	Negative balance cleared.
2310	Lighting and Landscape Assessment District	Public Works	(1,105,854)	(746,293)	(1,009,715)	-	-	Negative balance cleared.
2992	Parks and Recreation Grants	Parks & Recreation	(2,593,208)	(2,597,201)	(2,315,314)	(2,025,504)	(1,541,238)	Repayments resumed in FY2021-23 Budget after COVID deferral.
4100	Equipment*	Public Works	-	(4,221,422)	-	-	-	Negative balance cleared.
4300	Reproduction*	Information Technology	(1,769,605)	(1,791,568)	(1,500,693)	(1,265,876)	(680,370)	Repayments resumed in FY2021-23 Budget after COVID deferral.
4400	City Facilities*	Public Works	(2,347,587)	(418,093)	-	-	-	Negative balance cleared.
4500	Central Stores*	Finance	(4,248,984)	(4,257,382)	(3,697,376)	(3,573,613)	(2,817,038)	Repayments resumed in FY2021-23 Budget after COVID deferral.
4550	Purchasing*	Finance	(530,078)	(449,684)	(124,983)	(213,702)	(197,946)	Repayments resumed in FY2021-23 Budget after COVID deferral.
5012	JPFA Admin Building: Series 1996	Public Works	(1,661,636)	(1,699,343)	(1,532,369)	(1,350,741)	(1,033,405)	On repayment schedule per FY2021-23 Budget.
5500	Municipal Capital Improvement	Finance	(5,602,415)	(5,729,550)	(5,145,449)	(5,140,343)	(4,068,392)	Repayments resumed in FY2021-23 Budget after COVID deferral.
5510	Capital Reserves	Public Works	(1,138,319)	(1,213,884)	(1,102,248)	(1,101,154)	(876,993)	Repayments resumed in FY2021-23 Budget after COVID deferral. Additional one-time repayment budgeted in FY23 to clear negative balance per FY22-23 Mid-cycle Budget.
5999	Miscellaneous Capital Projects	Finance/Public Works	(3,170,791)	(2,846,895)	(2,183,787)	(1,588,348)	(1,329,520)	Repayments resumed in FY2021-23 Budget after COVID deferral.
<b>Subtotal Negative Funds with Repayment Schedules</b>			<b>(32,253,760)</b>	<b>(34,247,848)</b>	<b>(33,908,606)</b>	<b>(37,398,507)</b>	<b>(19,640,719)</b>	

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<b>Reimbursable Negative Funds:</b>								
1610	Successor Redevelopment Agency	Economic & Workforce Dev	(121,351)	(128,475)	(144,145)	(142,385)	(79,187)	Reimbursement anticipated from ORSA.
1770	Telecommunications Land Use	Information Technology	(253,765)	-	-	-	-	Negative balance cleared.
1882	Multi Service Center/Rent	Human Services	-	-	-	(20,231)	-	Negative balance cleared.
1883	2000 Subordinated Housing Se	Housing	(129,611)	(129,810)	(129,817)	(129,321)	(127,562)	Housing staff to address.
2063	FEMA Declarations	Public Works/Fire	(457,875)	-	(2,127,909)	(1,082,979)	(1,094,962)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2071	CARES Act Relief Fund	Finance	-	-	-	-	(3,144,195)	Negative fund balance is due to lag time between spending grant funds for Housing Department's Emergency Rental Assistance Program and receiving reimbursement from the grantor.
2072	American Rescue Plan Act	Finance	-	-	-	-	(969,858)	Negative fund balance is due to fair market value accounting adjustment for pooled cash. The adjustment is reversed in FY2023.
2102	Department of Agriculture	Human Services	(29,924)	(21,828)	(367,837)	(70,901)	(266,995)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2103	HUD-ESG/SHP/HOPWA	Human Services	(1,805,546)	(9,610,708)	(5,655,382)	(5,217,582)	(9,807,306)	Historical negative balance (pre FY1999-2000) requires one-time offset of \$3.9M. Remaining balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2105	HUD-EDI Grants	Housing	(839,985)	(824,974)	(822,561)	(819,412)	(807,734)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2107	HUD-108	Housing	(1,389,416)	-	-	-	-	Negative balance cleared
2108	HUD-CDBG	Housing	(1,367,264)	(1,341,128)	(3,663,442)	(6,691,844)	(8,960,264)	Negative fund balance reflects excess expenditures charged to grant over multi-year period and requires one-time offset.
2111	2000 Local Law Enforcement B	Police	(80,434)	(80,558)	(80,563)	(80,254)	(79,163)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2112	Department of Justice	Police	-	(361,889)	(414,151)	(811,243)	(882,358)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2113	Department of Justice- COPS	Human Services	(1,176,117)	(1,400,907)	(1,347,687)	(1,519,456)	(1,234,177)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2116	Department of Transportation	Public Works	(1,404,423)	(4,118,089)	(3,189,562)	(1,992,634)	(2,720,241)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2120	Federal Action Agency	Human Services	(24,998)	-	-	(37,608)	-	Negative balance cleared.
2123	US Dept of Homeland Security	Fire	(44,258)	(351,037)	(56,627)	(36,678)	(281,949)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2124	Federal Emergency Management	Housing	(267,908)	(472,329)	(1,405,105)	(2,835,044)	(1,656,911)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2128	Dept. of Health and Human Services	Human Services	(2,923,818)	(3,240,714)	(299,985)	(6,874,352)	-	Negative balance cleared.
2129	Trade Corridor Improvement F	Economic & Workforce Dev	(1,400,865)	-	-	-	-	Negative balance cleared.
2134	California Parks and Recreation	Public Works	-	(327,656)	(357,107)	(70,719)	(81,611)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2139	California Department of Conservation	Housing	-	-	-	-	(3,496,385)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2140	California Department of Trans	Public Works	-	(68,132)	(351,258)	(464,009)	-	Negative balance cleared.
2144	California Housing and Community Development	Housing/Human Services	-	-	(965,532)	(696,081)	-	Negative balance cleared.
2152	California Board of Corrections	Police	(3,307,037)	(2,388,846)	(2,251,341)	(3,683,005)	(4,036,717)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2154	California Integrated Waste Management Board	Public Works	(64,003)	(70,350)	(71,047)	(138,875)	(194,068)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2162	Metro Transportation Com: TD	Public Works	(27,514)	-	(9,044)	(243,327)	(33,329)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2163	Metro Transportation Com: Program Grant	Public Works	(291,802)	(455,850)	(336,840)	(291,930)	(197,983)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2164	Congestion Mitigation & Air	Public Works	(91,892)	(92,033)	(92,038)	(91,686)	(90,439)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2166	Bay Area Air Quality Management District	Public Works	-	(61,239)	(937,820)	(410,671)	(158,544)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2172	Alameda County: Vehicle Abatement Authority	Police	-	-	-	-	(156,538)	One-Time repayment budgeted in FY23 to clear negative balance.

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2190	Private Grants	Various	(118,672)	-	-	-	-	Negative balance cleared.
2214	ACTIA Reimbursable Grants	Public Works	(865,292)	(995,089)	(1,629,688)	(1,500,525)	(1,708,192)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2217	Measure BB - OAB Roadway Infrastructure	Economic & Workforce Dev	-	(4,397,826)	(4,370,446)	(93,600)	(92,327)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2244	Measure Q - Parks & Recreation	Parks & Recreation	-	-	(326,915)	-	-	Negative balance cleared.
2251	Measure Y: Public Safety Act	Finance	-	-	-	(107,226)	(107,226)	Shortfall results from accounting errors and will be addressed in FY23.
2260	Measure WW: East Bay Regional Parks District Local Grant	Public Works	(547,787)	(1,979,386)	(867,751)	(570,081)	(645,046)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2270	Vacant Property Tax Act Fund	Finance	-	(35,318)	(417,902)	-	-	Negative balance cleared
2333	Brooklyn Basin Public Services	Public Works	-	-	-	-	(6,630)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2411	False Alarm Reduction Program	Police	(1,315,781)	(1,673,860)	(2,310,775)	(2,941,313)	(3,202,377)	False Alarm program revenue is insufficient to cover expenses.
2416	Traffic Safety Fund	Transportation	-	(28,228)	(195,292)	-	-	Negative balance cleared.
2418	Traffic Impact Program (TIP)	Public Works	(119,018)	(119,147)	(119,152)	(118,830)	(117,692)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2419	Measure C: Transient Occupancy Tax (TOT) Surcharge	Non-departmental	-	-	(159,607)	-	-	Negative balance cleared.
2613	Port Security Grant Program	Fire	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	Negative fund balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2990	Public Works Grants	Public Works	(710,719)	(993,915)	(1,279,779)	(1,358,837)	(1,023,852)	PWA are pursuing options to recover funds from grantor. \$0.7 million reflects historical negative balances and may require one-time offset.
5008	Emergency Response: GOB Series 1992	Public Works	(160,439)	(164,080)	-	-	-	Negative balance cleared.
5200	JPFA Capital Projects: Series 2005	Economic & Workforce Dev	-	-	(103,004)	(102,214)	(94,821)	EWD staff to address.
5320	Measure DD: 2003A Clean Water,	Public Works	(77,644)	(71,252)	(8,346)	-	-	Negative balance cleared.
5660	West Oakland Projects	Economic & Workforce Dev	(1,419,623)	(1,451,867)	(1,477,023)	(1,475,557)	(1,459,782)	EWD staff to address.
5642	Central City East TA Bonds Series 2006A-TE	Economic & Workforce Dev	-	-	(18,743)	(18,665)	(18,465)	EWD staff to address.
5653	Coliseum: TA Bonds Series 2003	Economic & Workforce Dev	-	-	(38,572)	(105,235)	(104,110)	EWD staff to address.
5655	Coliseum: TA Bonds Series 2006B-TE	Economic & Workforce Dev	-	-	(49,789)	(49,617)	(49,087)	EWD staff to address.
5670	Oakland Base Reuse Authority	Economic & Workforce Dev	(202,893)	(297,039)	(335,685)	(267,135)	(264,279)	EWD staff to address.
6570	JPFA Pooled Assessment: 1996 Revenue Bonds	Non-Departmental	(97,357)	(99,567)	(101,292)	(101,191)	-	Negative balance cleared.
6613	JPFA Lease Revenue Refunding Bonds, Series 2018	Non-departmental	-	-	-	-	(6,484)	Negative balance is due to timing of payments.
7130	Employee Deferred Compensati	Human Resources	(72,557)	(5,317)	(32,259)	-	-	Negative balance cleared.
7450	Affordable Housing	Housing	(1,043,836)	(848,434)	(853,229)	-	-	Negative balance cleared.
7760	Grant Clearing	Finance	-	-	(639,029)	(2,953,830)	(4,473,706)	Negative balance reflects overhead expenses in excess of overhead charged to projects, and results from higher vacancies than anticipated; may require one-time offset.
7780	Oakland Redevelopment Agency Projects	ORSA	(25,044)	(32)	-	-	-	Negative balance cleared.
<b>Subtotal Reimbursable Negative Funds</b>			<b>(24,331,549)</b>	<b>(38,758,109)</b>	<b>(40,462,255)</b>	<b>(46,267,178)</b>	<b>(53,983,646)</b>	

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<b>Negative Funds without Repayment Plan:</b>								
3200	Golf Course*	Parks & Recreation	(226,228)	(321,447)	(810,018)	(1,206,423)	(557,313)	Revenues are insufficient to cover operating costs
<b>Subtotal Non-Reimbursable Negative Funds</b>			<b>(226,228)</b>	<b>(321,447)</b>	<b>(810,018)</b>	<b>(1,206,423)</b>	<b>(557,313)</b>	
<b>Total Negative Funds</b>			<b>(56,811,537)</b>	<b>(73,327,404)</b>	<b>(75,180,879)</b>	<b>(84,872,109)</b>	<b>(74,181,678)</b>	

Notes:  
 Closed funds, funds with no negative balances for five years, and funds with negative balances below \$5,000 are not displayed but are included in the totals shown above.  
 \* Negative balance reported on cash basis for funds subject to full accrual accounting.