

Status of Negative Funds, FY 2019-20 to FY 2023-24

Attachment A

Fund	Fund Description	Assigned Agency / Dept	Audited Fund Balance FY 2019-20	Audited Fund Balance FY 2020-21	Audited Fund Balance FY 2021-22	Audited Fund Balance FY 2022-23	Audited Fund Balance FY 2023-24	Explanation of Negative Fund Balance
Negative Funds with Prior Repayment Schedules:								
1100	Self Insurance Liability	Finance	(14,160,367)	(19,067,725)	(1,737,997)	-	-	Negative balance cleared.
1600	Underground District Revolving Fund	Public Works	(925,386)	(924,468)	(731,662)	(569,385)	(599,565)	Expense inflation has outpaced revenue growth. Restructuring or new repayments may need to be considered in future budgets.
1700	Mandatory Refuse Program	Finance	-	-	-	(2,288,891)	(1,086,174)	Negative balance reduced but expense inflation has outpaced revenue growth. Restructuring or new repayments may need to be considered in future budgets.
1750	Multipurpose Reserve	Public Works	-	(662,188)	(3,865,423)	(6,078,873)	(8,866,610)	Expense inflation has outpaced revenue growth. Restructuring or new repayments may need to be considered in future budgets.
1760	Telecommunications Reserve	City Clerk	(210,908)	(484,834)	(760,735)	(1,074,992)	(1,242,485)	Cable television franchise fees is insufficient to cover costs. Restructuring or new repayments may need to be considered in future budgets.
2063	FEMA Declarations	Public Works/Fire	(2,127,909)	(1,082,979)	(1,094,962)	(222,963)	-	Negative balance cleared.
2113	Department of Justice- COPS	Human Services	(1,347,687)	(1,519,456)	(1,234,177)	(1,009,715)	(965,048)	Repayments suspended in FY2023-25 Budget and FY2024-25 Midcycle Budget.
2124	Federal Emergency Management	Housing	(1,405,105)	(2,835,044)	(1,656,911)	(599,992)	(606,220)	Repayments suspended in FY2023-25 Budget and FY2024-25 Midcycle Budget.
2152	California Board of Corrections	Police	(2,251,341)	(3,683,005)	(4,036,717)	(4,097,675)	-	Negative balance cleared.
2172	Alameda County: Vehicle Abatement Authority	Police	-	-	(156,538)	(327,889)	(210,332)	Negative balance reduced but vehicle registration surcharge is insufficient to cover costs. Restructuring or new repayments may need to be considered in future budgets.
2310	Lighting and Landscape Assessment District	Public Works	(1,009,715)	-	-	(4,290)	(590,913)	Expense inflation has outpaced revenue growth. Restructuring or new repayments may need to be considered in future budgets.
2411	False Alarm Reduction Program	Police	(2,310,775)	(2,941,313)	(3,202,377)	(3,664,407)	(3,992,779)	False Alarm program revenue is insufficient to cover expenses. Restructuring or new repayments may need to be considered in future budgets.
2416	Traffic Safety Fund	Transportation	(195,292)	-	-	-	(39,646)	Expense inflation has outpaced revenue growth. Restructuring or new repayments may need to be considered in future budgets.
2990	Public Works Grants	Public Works	(1,279,779)	(1,358,837)	(1,023,852)	(911,022)	(957,692)	Repayments suspended in FY2023-25 Budget and FY2024-25 Midcycle Budget.
2992	Parks and Recreation Grants	Parks & Recreation	(2,315,314)	(2,025,504)	(1,541,238)	(1,091,290)	(1,100,535)	Repayments suspended in FY2023-25 Budget and FY2024-25 Midcycle Budget.
4210	Telephone Equipment and Software*	Information Technology	-	-	-	-	(1,183,961)	Expense inflation has outpaced revenue growth. Restructuring or new repayments may need to be considered in future budgets.
4300	Reproduction*	Information Technology	(1,500,693)	(1,265,876)	(680,370)	-	-	Negative balance cleared.
4450	City Facilities Energy Conservation Projects*	Public Works	-	-	-	-	(212,441)	Expense inflation has outpaced revenue growth. Restructuring or new repayments may need to be considered in future budgets.
4500	Central Stores*	Finance	(3,697,376)	(3,573,613)	(2,817,038)	(120,856)	(78,081)	Negative balance reduced but expense inflation has outpaced revenue growth. Restructuring or new repayments may need to be considered in future budgets.
4550	Purchasing*	Finance	(124,983)	(213,702)	(197,946)	(35,849)	-	Negative balance cleared.
5012	JPFA Admin Building: Series 1996	Public Works	(1,532,369)	(1,350,741)	(1,033,405)	(758,816)	(799,036)	Repayments suspended in FY2023-25 Budget and FY2024-25 Midcycle Budget.
5500	Municipal Capital Improvement	Finance	(5,145,449)	(5,140,343)	(4,068,392)	(3,166,202)	(3,334,023)	Repayments suspended in FY2023-25 Budget and FY2024-25 Midcycle Budget.
5510	Capital Reserves	Public Works	(1,102,248)	(1,101,154)	(876,993)	-	-	Negative balance cleared.
5999	Miscellaneous Capital Projects	Finance/Public Works	(2,183,787)	(1,588,348)	(1,329,520)	-	-	Negative balance cleared.
7130	Employee Deferred Compensation	Human Resources	(32,259)	-	-	-	-	Negative balance cleared.
Subtotal Negative Funds with Repayment Schedules			(44,858,741)	(50,819,128)	(32,046,251)	(26,023,107)	(25,865,542)	

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Reimbursable Negative Funds:								
1610	Successor Redevelopment Agency	Economic & Workforce Dev	(144,145)	(142,385)	(79,187)	(98,586)	(128,197)	Reimbursement anticipated from ORSA.
1720	Comprehensive Clean-Up	Public Works	-	-	-	-	(1,964,763)	Expense inflation has outpaced revenue growth. Restructuring or new repayments may need to be considered in future budgets.
1832	Coliseum Project Area Loans	Economic & Workforce Dev	-	-	-	-	(43,766)	Negative balance due to correction of wrongly booked loan repayment back in fiscal year 2012 and requires one-time offset.
1882	Multi Service Center/Rent	Human Services	-	(20,231)	-	-	-	Negative balance cleared.
1883	2000 Subordinated Housing Se	Housing	(129,817)	(129,321)	(127,562)	-	-	Negative balance cleared.
2071	CARES Act Relief Fund	Finance	-	-	(3,144,195)	-	(14,684)	Requires one-time offset.
2072	American Rescue Plan Act	Finance	-	-	(969,858)	-	-	Negative balance cleared.
2102	Department of Agriculture	Human Services	(367,837)	(70,901)	(266,995)	(461,789)	(483,872)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2103	HUD-ESG/SHP/HOPWA	Human Services	(5,655,382)	(5,217,582)	(9,807,306)	(9,124,618)	(12,822,141)	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. HSD staff are actively working with HUD project officer to address the issue.
2104	Department of Commerce	Economic & Workforce Dev	-	-	-	-	(288,546)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2105	HUD-EDI Grants	Housing	(822,561)	(819,412)	(807,734)	(812,776)	(819,661)	Negative balance reflects non-reimbursable staffing costs charged to grant over multi-year period and requires one-time offset. HCD staff is actively working to address the issue.
2108	HUD-CDBG	Housing	(3,663,442)	(6,691,844)	(8,960,264)	(8,098,910)	(4,826,375)	Negative balance reflects excess expenditures charged to grant over multi-year period and requires one-time offset. Negative balance reduced as HCD staff actively worked with HUD and City Budget to address the issue, but additional work is required to completely eliminate the negative balance.
2111	2000 Local Law Enforcement B	Police	(80,563)	(80,254)	(79,163)	(79,657)	(80,332)	Requires one-time offset.
2112	Department of Justice	Police	(414,151)	(811,243)	(882,358)	(2,419,263)	(2,138,556)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2116	Department of Transportation	Transportation/ Public Works	(3,189,562)	(1,992,634)	(2,720,241)	(2,663,472)	(1,911,488)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2120	Federal Action Agency	Human Services	-	(37,608)	-	-	(155,157)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2123	US Dept of Homeland Security	Fire	(56,627)	(36,678)	(281,949)	(309,521)	(617,096)	Negative 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	(299,985)	(6,874,352)	-	-	(2,179,487)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2134	California Parks and Recreation	Public Works	(357,107)	(70,719)	(81,611)	(249,317)	(606,646)	Negative 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)	(4,799,157)	(4,710,171)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2140	California Department of Trans	Transportation/ Public Works	(351,258)	(464,009)	-	(1,869,712)	(5,271,398)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2144	California Housing and Community Development	Housing/Human Services	(965,532)	(696,081)	-	-	-	Negative balance cleared.
2154	California Integrated Waste Management Board	Public Works	(71,047)	(138,875)	(194,068)	(191,899)	(171,964)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2159	State of California Other	Non-departmental	-	-	-	-	(14,707,407)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor primarily related to California State Transportation Agency (CALSTA) grant funds and Homeless Housing, Assistance, and Prevention Program (HHAP) grant.
2162	Metro Transportation Com: TD	Public Works	(9,044)	(243,327)	(33,329)	(57,255)	-	Negative balance cleared.
2163	Metro Transportation Com: Program Grant	Public Works	(336,840)	(291,930)	(197,983)	(201,264)	(176,119)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.

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2164	Congestion Mitigation & Air	Public Works	(92,038)	(91,686)	(90,439)	(91,003)	(91,774)	Negative 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	(937,820)	(410,671)	(158,544)	(127,013)	(128,077)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2214	ACTIA Reimbursable Grants	Public Works	(1,629,688)	(1,500,525)	(1,708,192)	(2,662,783)	(3,633,451)	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	(4,370,446)	(93,600)	(92,327)	(92,904)	(93,691)	EWD expects using anticipated land sale proceeds in FY24-25 to clear out the negative balance.
2244	Measure Q - Parks & Recreation	Parks & Recreation	(326,915)	-	-	-	-	Negative balance cleared.
2251	Measure Y: Public Safety Act	Finance	-	(107,226)	(107,226)	-	-	Negative balance cleared.
2260	Measure WW: East Bay Regional Parks District Local Grant	Public Works	(867,751)	(570,081)	(645,046)	(671,217)	(14,570)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2264	Measure AA: First 5	Human Services	-	-	-	-	(260,325)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2270	Vacant Property Tax Act Fund	Finance	(417,902)	-	-	-	-	Negative balance cleared.
2333	Brooklyn Basin Public Services	Public Works	-	-	(6,630)	-	-	Negative balance cleared.
2413	Rent Adjustment Program Fund	Housing	-	-	-	-	(1,047,248)	Negative balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
2418	Traffic Impact Program (TIP)	Public Works	(119,152)	(118,830)	(117,692)	(118,207)	(119,449)	Negative 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 balance is due to lag time between spending grant funds and receiving reimbursement from the grantor.
5008	Emergency Response: GOB Series 1992	Public Works	-	-	-	-	-	Negative balance cleared.
5200	JPFA Capital Projects: Series 2005	Economic & Workforce Dev/ P	(103,004)	(102,214)	(94,821)	(97,508)	(102,476)	EWD staff to address.
5320	Measure DD: 2003A Clean Water,	Public Works	(8,346)	-	-	-	-	Negative balance cleared.
5642	Central City East TA Bonds Series 2006A-TE	Economic & Workforce Dev	(18,743)	(18,665)	(18,465)	(19,075)	-	Negative balance cleared.
5653	Coliseum: TA Bonds Series 2003	Economic & Workforce Dev	(38,572)	(105,235)	(104,110)	(107,547)	(113,248)	EWD staff working on identifying charges to move to the related Redevelopment area funds.
5655	Coliseum: TA Bonds Series 2006B-TE	Economic & Workforce Dev	(49,789)	(49,617)	(49,087)	(50,708)	(53,396)	EWD staff working on identifying charges to move to the related Redevelopment area funds.
5660	West Oakland Projects	Economic & Workforce Dev	(1,477,023)	(1,475,557)	(1,459,782)	(1,507,986)	(3,751,713)	Negative balance due to City self-financing the West Oakland projects with the understanding that ORSA would reimburse the City, but City lost the litigation after DOF denied the reimbursement. Requires one-time offset as City can no longer expect reimbursement from ORSA.
5670	Oakland Base Reuse Authority	Economic & Workforce Dev	(335,685)	(267,135)	(264,279)	(273,006)	(287,477)	EWD expects using anticipated land sale proceeds in FY24-25 to clear out the negative balance.
6570	JPFA Pooled Assessment: 1996 Revenue Bonds	Non-Departmental	(101,292)	(101,191)	-	-	-	Negative balance cleared.
6613	JPFA Lease Revenue Refunding Bonds, Series 2018	Non-departmental	-	-	(6,484)	(9,095)	(14,231)	Negative balance is due to timing of payments.
7450	Affordable Housing	Housing	(853,229)	-	-	(158)	-	Negative balance cleared.
7760	Grant Clearing	Finance	(639,029)	(2,953,830)	(4,473,706)	(5,735,835)	(11,309,961)	Negative balance reflects overhead expenses in excess of overhead charged to projects, and results from higher vacancies than anticipated.
Subtotal Reimbursable Negative Funds			(29,512,024)	(32,846,546)	(41,578,113)	(43,052,335)	(75,190,003)	

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Negative Funds without Repayment Plan:								
3200	Golf Course*	Parks & Recreation	(534,381)	(1,206,423)	(557,313)	(725,186)	(996,442)	Revenues are insufficient to cover operating costs.
Subtotal Non-Reimbursable Negative Funds			(534,381)	(1,206,423)	(557,313)	(725,186)	(996,442)	
Total Negative Funds			(74,905,146)	(84,872,097)	(74,181,677)	(69,800,628)	(102,051,987)	

Notes:

This presentation focuses on negative fund balances and omits positive fund balance amounts as well as funds with negative balances below \$5,000 for five years.

* Negative balance reported on cash basis for funds subject to full accrual accounting.