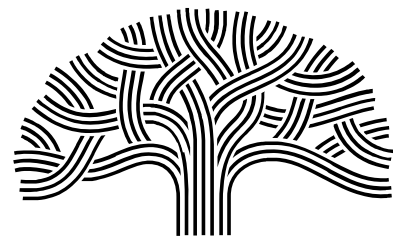


Finance Department Biennial Budget Presentation FY 2023-25

Erin Roseman
Director of Finance



CITY OF
OAKLAND



Finance Department

In the Mayor's Proposed Budget, the Finance Department falls within the Internal and Compliance Services "Channel" and supports Improved Accountability and Management. The budget works towards making the department more efficient, effective, and responsive to the needs of the residents and City workforce.



Community Safety

Comprised of public safety departments such as Police, Fire and the Department of Violence Prevention



Infrastructure and Economic Growth

Comprised of built environment departments such as DOT, OPW with community development departments such as Planning, Building and Economic Development



Community Services

Comprised of the new Housing Development and Homelessness Department, Department of Children, Youth & Families, Library Services and Animal Services



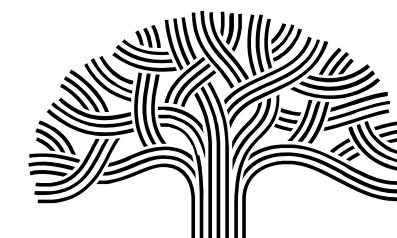
Internal Services

Comprised of Finance, Human Resources and Information Technology. This channel will be focused on supporting more efficient and effective government.

Mission Statement

The Finance Department proudly serves as the fiscal steward of the City of Oakland and is committed to ethical, efficient, and responsible financial decision-making and use of the City's assets and resources.

The Finance Department strives to foster a culture of integrity, accountability, teamwork, and respect while providing quality governmental financial customer service.

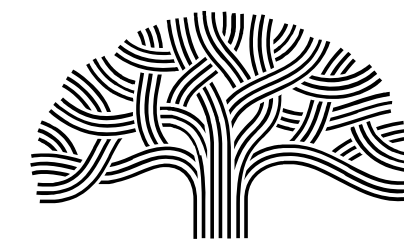


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Finance Department

Budget Summary

<u>Finance Department</u>	FY21-22- Actuals	FY22-23- Midcycle	FY23-24- Biennial	FY24-25- Biennial
General Funds	23,433,197	33,148,988	33,899,726	35,509,557
Special Revenue Funds	3,126,982	3,938,153	3,660,731	3,721,697
Enterprise Funds	1,754,596	2,349,258	2,351,905	2,354,705
Internal Service Funds	2,450,092	4,723,904	6,173,946	6,313,605
Capital Project Funds	5,757	7,500	7,500	7,500
Debt Service Funds	92,953	0	0	0
Fiduciary Funds/Trust & Agency Funds	2,742,719	3,576,236	4,014,736	4,093,355
Total	33,606,296	47,744,039	50,108,544	52,000,419

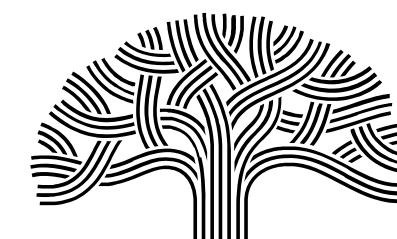


**CITY OF
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Finance Department

Position Summary

Finance Department	2022-23 Midcycle Authorized FTE	2023-24 Proposed Budget FTE	2024-25 Proposed Budget FTE
Administration/Payroll	25	26	26
Budget	13	12	13
Controller	36.8	37.8	37.8
Revenue Management	63	62	63
Treasury	18	18	18
Total	155.8	155.8	157.8



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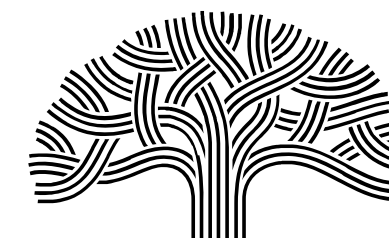
Finance Department

Enhancements

1. Adds \$400,000 per year in O&M for purchasing and maintaining grants management software. The City does not have a software system that has the capability of being a grant management database, nor does it have a systemic way of identifying and applying for grants. This O&M line will support the City in procuring a software system to support City Management in identifying, applying to, and reporting back to eligible grants.

➤ Service Impact:

Applying to possible federal, state, and private grant opportunities supports the City in drawing down money to spend on its residents. This is a good investment that enables the City to create more services while leveraging external resources for its residents, especially for Oakland's Black, Indigenous, and People of Color (BIPOC) communities.



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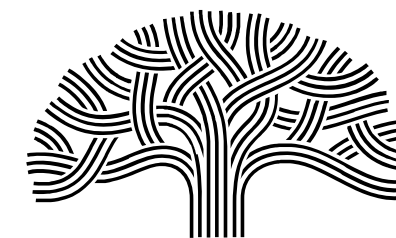
Finance Department

Reductions

1. Freezes vacant 1.0 FTE Assistant Revenue & Tax Administrator for FY 2023-24 in Revenue Administration, vacant 1.0 FTE Tax Enforcement Officer II and vacant 1.0 FTE Revenue Operations Supervisor in the Revenue Audit Unit, and vacant 1.0 FTE Tax Enforcement Officer II in the and vacant 1.0 FTE Office Assistant II in the Business Tax Unit.

➤ Service Impact:

The Assistant Revenue & Tax Administrator position was intended to oversee deployment of outreach programs for Oakland residents and business owners on their tax liabilities and the exemptions and extensions that are available to them. This position was also going to support the structured audit program for all sources of revenue, which will otherwise be delayed and will result in a loss of revenue which reduces funds available for much needed City programs. Without the two positions in the Revenue Audit Unit, the Unit will not have as much staff capacity to identify non-compliant accounts, which results in lower revenue for the City and would result in decreased funds to provide services for Oakland residents. Less staff support in the Business Tax Unit impacts current staff capacity because they'll be redirected from doing administrative tasks to supporting business tax customer service.



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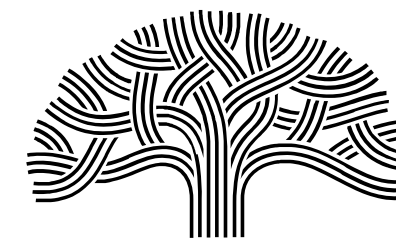
Finance Department

Reductions continued

2. Freezes vacant 1.0 FTE Public Information Officer III. The Finance Department does not currently have a Public Information Officer, whose primary task would be to communicate to the public on complex, high-profile Finance issues and initiatives.

➤ Service Impact:

This position would also oversee the department's website, Citizen's Budget Academy, etc. Freezing this position will reduce the department's capacity for communication on key fiscal issues as well as result in longer timeframes for updating the Finance Department webpages and intranet site to make them more usable for the public and City employees.



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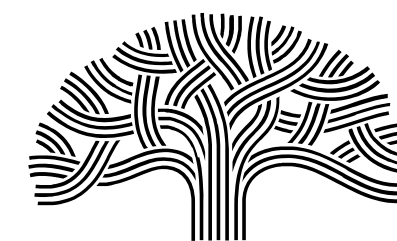
Finance Department

Reductions continued

3. Freezes vacant 1.0 FTE Principal Financial Analyst in the General Ledger Unit.

➤ Service Impact:

This position can assist the Controller and Assistant Controller in producing the ACFR as well as producing other complex financial reports. Without this position, the Controller and Assistant Controller must take on these duties which can slow down the process of getting the ACFR ready for publication and available for the public to review. This position would also provide more oversight and analysis to the public about city finances in key areas of equity concern such as the contracting process. Freezing this position reduces the City's ability to receive financial information in a timely manner and more in-depth analysis on issues of equity.



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Finance Department

Reductions continued

4. Freezes vacant 1.0 FTE Financial Analyst in Treasury.

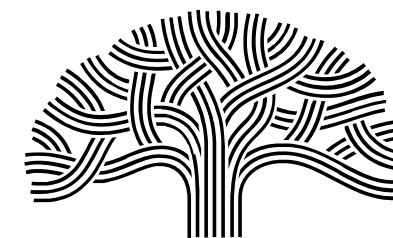
➤ Service Impact:

This position provides support for the City's debt management and issuance to ensure the City stays in compliance and maintains its current bond rating. This position has been unfilled for some time, so freezing this position is not expected to have a negative impact on the unit.

5. Freezes vacant 1.0 FTE Business Analyst III in Payroll Unit.

➤ Service Impact:

This position would develop and enhance efficiency in the payroll business processes, respond to public information requests for payroll information and support documentation, map processes for department payroll clerks to efficiently process employee pay items. Freezing this position increases delays for both processing public information requests around City payroll and processing employee pay items.



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Questions

K-12A - Finance - Proposed FY23-25

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