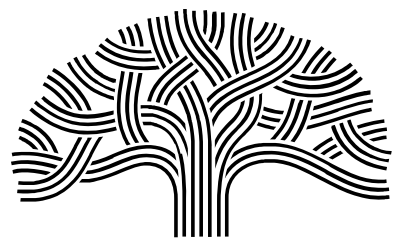


# Finance and Budget, Administration, Resiliency Community Supports, and Communications

Oakland City Council Orientation  
February 3, 2023



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# Agenda

- City Administrator's Office (CAO)
- Department of Race & Equity (DRE)
- Finance and Budget
- Department of Workplace and Employment Standards (DWES)
- Human Resources Management Department (HRM)
- Information Technology Department (ITD)
- Administration Summary

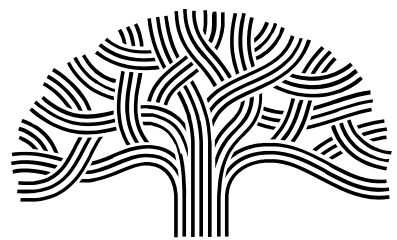
# Agenda

- Oakland Animal Services (OAS)
- Oakland Public Library (OPL)
- Oakland Parks, Recreation & Youth Development (OPRYD)
- Resiliency and Community Supports
- Communications & Engagement

# City Administrator's Office (CAO)

# City Administrator's Office (CAO)

Ed Reiskin  
City Administrator

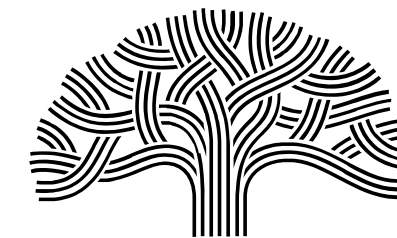


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# CAO - Key Team Members

- Ed Reiskin, City Administrator\*
- Harold Duffey, Interim City Administrator
- Elizabeth “Betsy” Lake, Assistant City Administrator
- LaTonda Simmons, Assistant City Administrator
- Angela Robinson Pinon, Deputy City Administrator
- Joe DeVries, Deputy City Administrator
- Nicole Neditch, Acting Citywide Communications Director
- Aracely “Shelly” Garza, Executive Assistant to the City Administrator



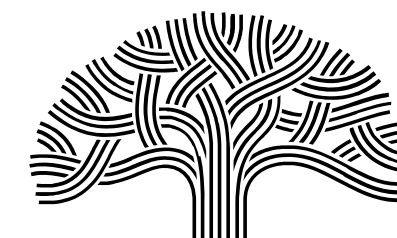
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Mission Statement:  
*The Office of the City Administrator* provides strategic leadership that supports the Mayor, City Council and City-wide Departments; the Office motivates and challenges the organization to deliver efficient and effective services toward equitable outcomes in the community.



# CAO - Business Goals

- Administer the affairs of the City in an efficient and effective manner;
- Conduct necessary reviews of City operations to improve accountability of City government toward equitable outcomes;
- Manage and coordinate Citywide service delivery;
- Enforce all applicable laws, ordinances, and policies of the City;

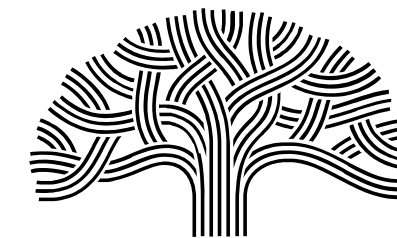


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# CAO - Business Goals

- Advance the City's vision and goals and build organizational capacity;
- Provide professional expertise and support to the Mayor and City Council in the formulation, interpretation, and application of public policy; and
- Advance the Mayor's and City Council's priorities.



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**City Administrator**  
Ed Reiskin

**Executive Assistants**  
Aracely "Shelly" Garza  
LaTonya Bannister

**Assistant City Adm**  
LaTonda Simmons

**Assistant City Adm**  
Betsy Lake

**Deputy City Adm**  
Angela Robinson Piñon

**Deputy City Adm**  
Joe DeVries

**Housing & Community Dev.**  
Christina Mun

**Human Services**  
Estelle Clemons

**Information Technology**  
Tony Batalla

**Library**  
Jamie Turbak

**Parks, Rec. & Youth Dev.**  
Dana Riley

**Homelessness**  
tbd

**Children's Accountability**  
Jennifer Cabán

**Lead Settlement**  
tbd

**Animal Services**  
Ann Dunn

**Economic & Workforce Dev.**  
Alexa Jeffress

**Planning & Building**  
Bill Gilchrist

**Public Works**  
G. Harold Duffey

**Transportation**  
Fred Kelley

**311**  
Sabrina Jones

**Special Projects**  
Molly Maybrun

**Asst. to the City Admin.**  
Rose Rubel

**Permitting Ombuds**  
tbd

**City Clerk**  
Asha Reed

**ADA Programs**  
Anh Nguyen

**EICRC**  
Artisha McCullough

**Agenda Management**  
Jennifer Wood  
Winnie Woo

**Asst. to the City Admin.**  
Tonya Gilmore

**Asst. to the City Admin.**  
deferred to 7/2023

**Accountant III**  
deferred to 7/2023

**ECAP/Sustainability**  
Daniel Hamilton

**Asst. to the City Admin.**  
Felicia Verdin

**TCC Grant**  
Michael Dyer

**SSBT**  
Michael Akanji

**Neighborhood Services**  
tbd

**Asst. to the City Admin.**  
tbd

**Finance**  
Erin Roseman

**Fire**  
Reginald Freeman

**Human Resources**  
Ian Appleyard

**Police**  
LeRonne Armstrong

**Race & Equity**  
Darlene Flynn

**Violence Prevention**  
Guillermo Cespedes

**Workplace & Employ. Stds.**  
Emylene Aspilla

**Communications**  
Nicole Neditch

# CAO – Responsibilities

Oakland Museum of California (OCMA)

- The CAO manages the 10-year grant agreement with the OCMA.

Commission Assistance and/or Liaison

- The CAO serves as staff and/or support to various Independent Commissions including the Redistricting Commission, Privacy Advisory Commission (Chief Privacy Officer), Police Commission (liaison), Safety and Services Oversight Commission, Community Policing Advisory Board, Homelessness Commission, Children's Initiative Oversight Commission, and Sugar Sweetened Beverage Board.

# CAO – Responsibilities

## Working Groups

- Coordinates interdepartmental efforts for a wide array of activities including Wildfire Prevention, Lake Merritt, Encampment Management, and Public Safety Task Force.

## Performance Management System

- Developing a citywide Performance Management System to track progress and measure organizational success.

## Alameda County Leadership Academy

- Facilitate City employees participating in the program.

# CAO – Responsibilities

## Agenda Report Management and City Council Meeting Support

- Manages the City Administrator's Agenda Processes, including preparing, reviewing, analyzing, and editing agenda reports and presentations for City Council.

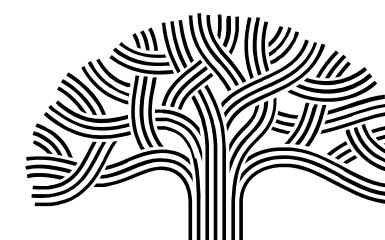
## Manage the City's Administrative Instructions (AI)

- Receives, analyzes, and edits AIs, which describe the City's policies, practices, standards, and procedures for various items; uploads materials to the City's intranet; responds to inquiries from staff.

# CAO – Neighborhood Services

## Mission Statement:

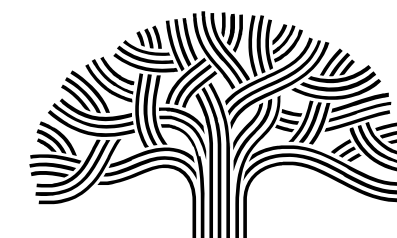
"Every block is organized, and every neighbor is skilled, networked, and empowered to work together and in partnership with the City, and County outside community organizations to solve problems and build a healthy, resilient community. "



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# What does Neighborhood Services do?

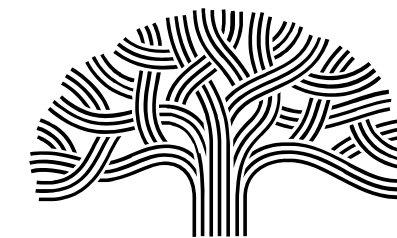
- Provide support to Neighborhood Council's and Neighborhood Watch Groups
- Provide continuous engagement with resident to ensure connectivity to City services
- Facilitate interdepartmental coordination in the East, Central East, and West Oakland Neighborhood Enhancement Service Teams (NEST) areas to meet the needs of area residents
- Train residents to work together in partnership with each other, community groups, and City/County offices.
- Organizing, outreach, and leadership development



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# Neighborhood Services Coordinators (NSCs) Programs

- Support the 44 Neighborhood Councils (NCs) established under the Community Policing Program.
- Serve as liaisons to all City Departments and coordinate service delivery to be more effective
- Assist NCs in identifying community priorities for the City to address and track progress on those priorities
- Identify and recruit leaders and participants for Neighborhood Councils and Neighborhood Watch
- Conduct outreach in neighborhoods to increase participation in a variety of city sponsored events



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# CAO – Sustainability

Social, Racial, & Economic Equity

*Oakland's 2030 ECAP\**

How do we **STOP**  
Climate Change?

Local  
Emissions

Life Cycle  
Emissions

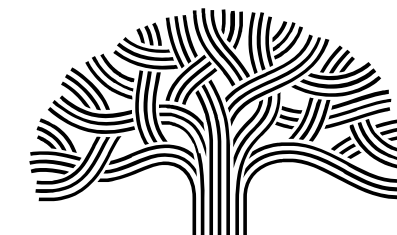
Carbon  
Removal

How do we **ADAPT** to  
Climate Change?

Resilient  
Infrastructure

Resilient  
Communities

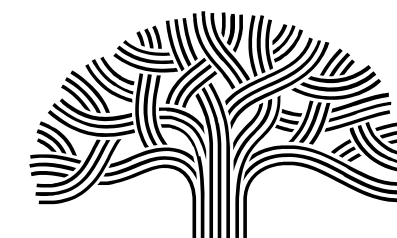
Resilient  
Government



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# CAO – Sustainability

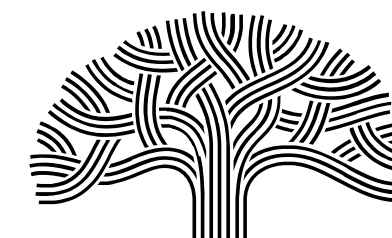
- CAO Sustainability and Resilience Division focuses on the following services:
  - Leading and supporting interdepartmental ECAP Action Items
  - Leading and supporting grant applications for resources
  - Providing expertise to departments, Council, Mayor, and community on issues
  - Conducting technical analysis on climate and resilience conditions
  - Providing planning and strategy for long-term service provision
  - Working with community organizations to support community-led climate efforts



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# CAO – Sustainability

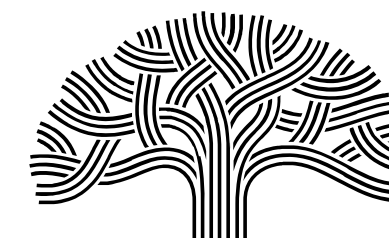
- Project Examples include:
  - Establishing Resilience Hubs – spaces with reliable electricity during power outages, clean air during smoke and heat days, and serving community-specific needs.
  - Electrifying Municipal Buildings – replacing natural gas systems (water and space heating, cooking) with clean electric alternatives.
  - Reducing Wildfire Risk – Coordinating with OFD to create healthier forests to remove GHG emissions while lowering fire risk to hillside residents.
  - Building EV Infrastructure – Coordinating the installation of charging stations for electric vehicles in frontline communities.



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# CAO – Sustainability

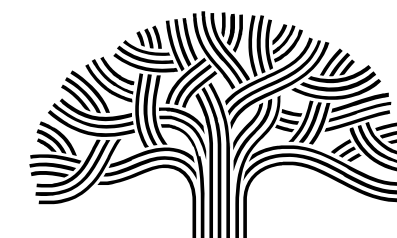
- Small Dollar Division with Big Dollar Influence:
  - Annual Cost to City: \$1M in annual staff costs, with no committed long-term funding for implementation
  - Revenue Generators: Helped departments secure significant resources for implementation: \$28M for TCC (resilience), \$90M for sustainable housing (HCD), \$5-\$10M for EVs/mobility (DOT)
  - Revenue Potential: Leading City's pursuit of funding for Inflation Reduction Act and Infrastructure Investment and Jobs Act - \$700B over next two years (target for Oakland is \$1.5B)
  - Council and Mayor have provided ad hoc funding for projects and positions – timing of 2023 is critical for making positions stable amidst once-in-a-generation climate funding from IRA and IIJA.



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# CAO – Oakland TCC

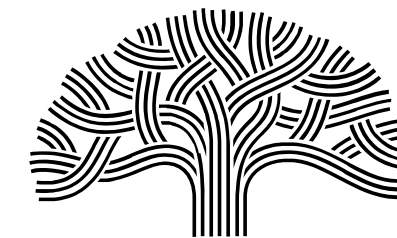
- Climate Investment Cap and Trade Dollars to fund Five Projects and Three Transformative Plans in the amount of \$28.2 Million
- Focused in 5 square miles in Deep East Oakland spanning Council Districts 6 and 7
- Climate Investment Strategies Include:
  - Affordable Housing
  - Active Transportation
  - Urban Greening and Green Infrastructure
  - Health and Wellbeing
- Grant Timeline: January 2021 – December 2024



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# CAO – Oakland TCC

- Developed 55 Unit Affordable Housing opening February 2023
- Over 140 Youth completed Bike Enrichment Program and 20 Bikes in circulation for Bike Share Program
- Creation of a Small Business Alliance in Deep East, support for East 14<sup>th</sup> Business Corridor, Tenant Improvement and Anti-Displacement for Businesses
- Opened a Resource Center at 9400 International
- Planting Justice purchased 3-acre lot for Aquaponics Farm
- Keeping Deep East residents housed in the neighborhood through anti-displacement strategies

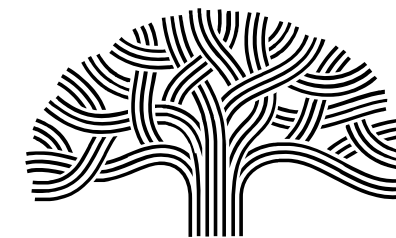


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# CAO – FOOD SECURITY/ SSB PROGRAMS



- Measure HH approved by Oakland voters in Nov 2016 imposed 1 cent per fluid ounce tax on the distribution of sugary beverages in Oakland
- Revenues from this excise tax are intended to be used to reduce consumption and/or reduce the health consequences of consuming SSBs
- SSBT Advisory Board comprises of nine (9) Oakland residents who meet once a month to make recommendations to Council
- Commissioners serve 3-year terms

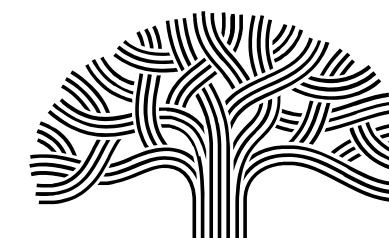


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# CAO – FOOD SECURITY/ SSB PROGRAMS



- \$1.5 million to community-based orgs for programs to improve health and prevent SSBT related diseases
- SABA Grocers Food Card Program
- \$2 million in direct food assistance for 1200 lower income Oakland families
- Direct allocations to Parks, Recreation and Youth Development and Human Services Departments to support programming



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# CAO – FOOD SECURITY/ SSB PROGRAMS

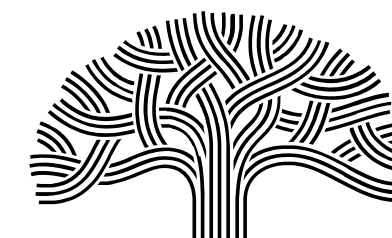


## ***Summer Food Service Program***

- Over 100,000 meals served to Oakland children in neighborhoods where majority qualify for free and reduced-price school meals
- Served 45 sites in East and West Oakland in 2002

## ***Neighborhood Food Hubs***

- Commercial kitchen space and food distribution center at Arroyo Viejo
- Partnership with Alameda County DSAL and Black Cultural Zone



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# LEARN MORE

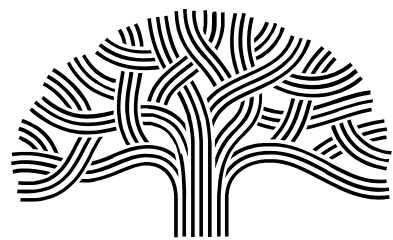
For more information about the work of the City Administrator's Office, please visit the City of Oakland website.

[oaklandca.gov/departments/  
city-administrator](https://oaklandca.gov/departments/city-administrator)

# Department of Race & Equity (DRE)

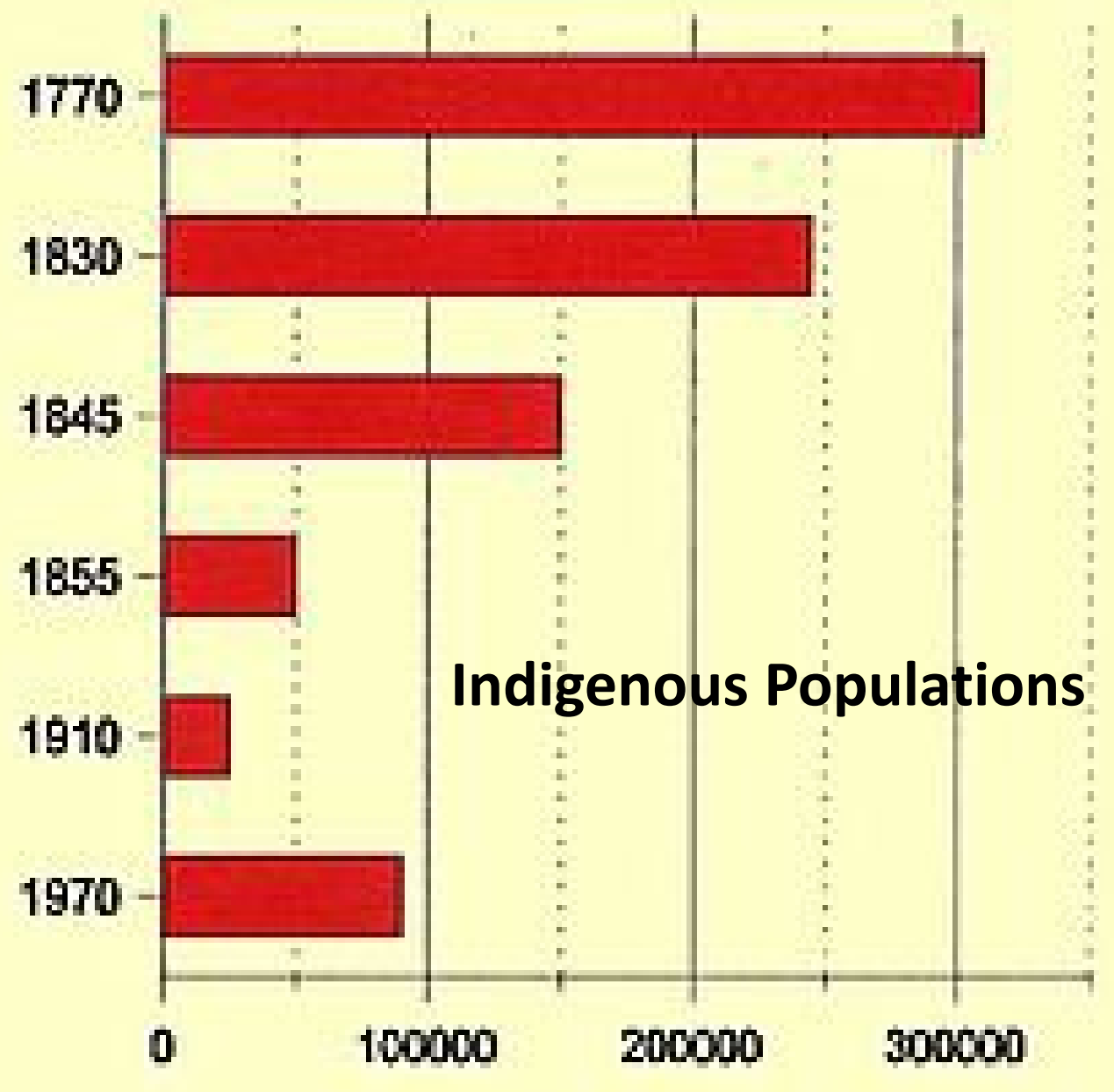
# Advancing Racial Equity

Darlene Flynn, Director  
Department of Race and Equity (DRE)



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California Indian Library Collections

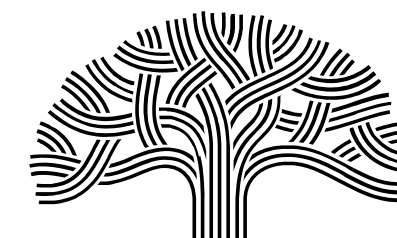
# Begin with Vision

## Race and Equity Vision:

To maintain Oakland's diversity and create a city where racial disparities have been eliminated and racial equity has been achieved.

## High Level Goals:

- Identify and eliminate systemic causes of racial disparities in City Government.
- Promote inclusion and full participation for all residents of the City.
- Reduce race-based disparities in our communities.



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**DIVERSITY** → **INCLUSION** → **EQUITY**



**Quantity**

Different identities & cultures



**Quality**

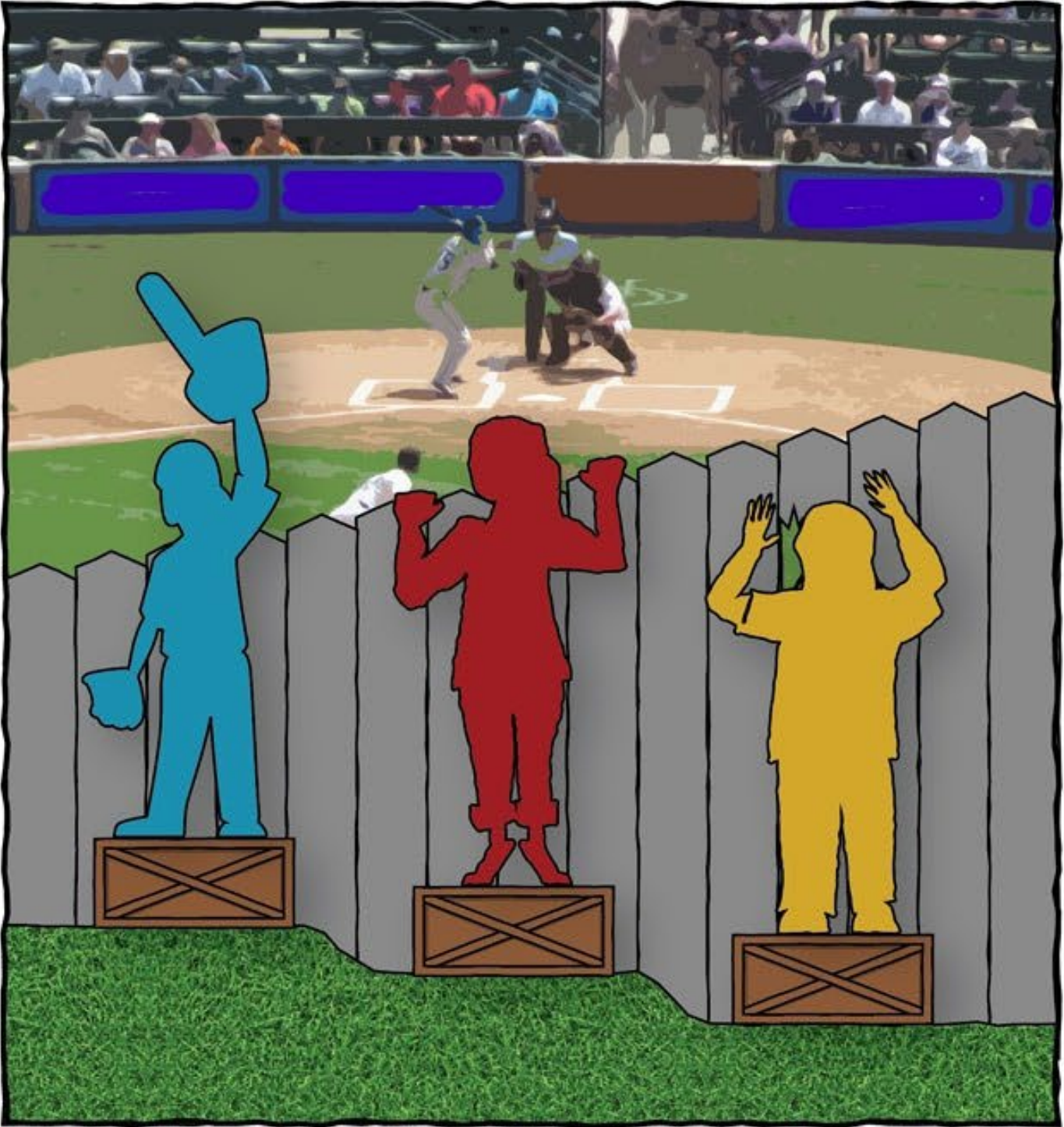
Participation across identities & cultures



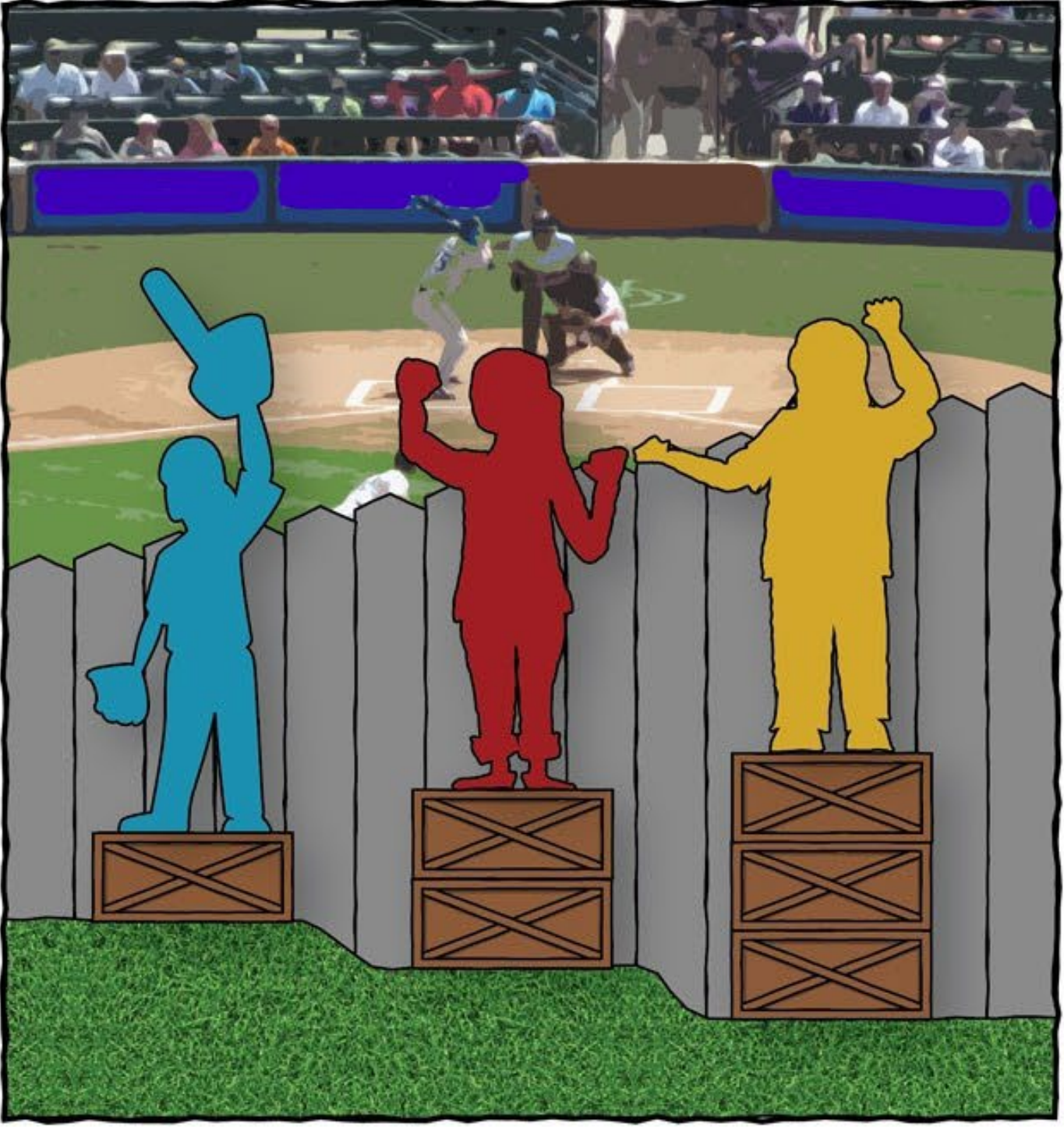
**Justice**

Policies, practices, & procedures to ensure equitable outcomes

# What is Equity?

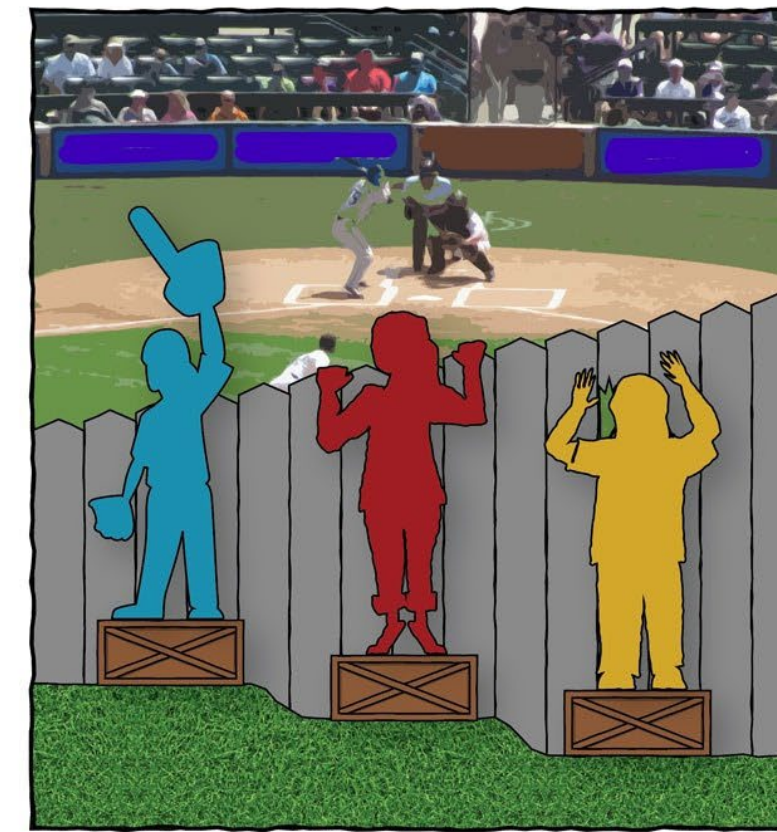


**EQUALITY**

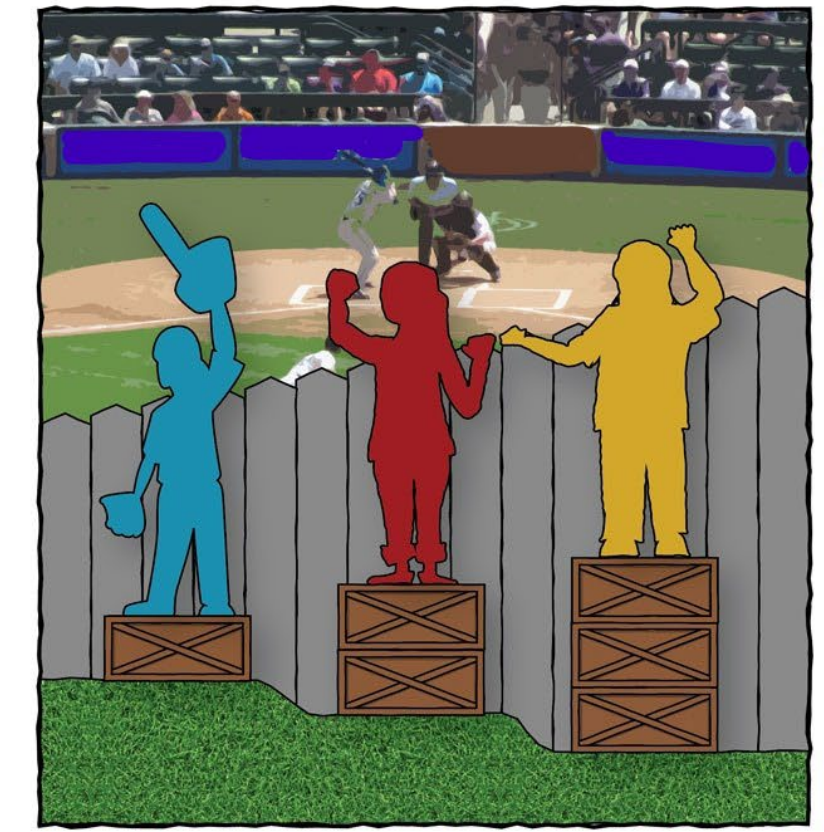


**EQUITY**





**EQUALITY**



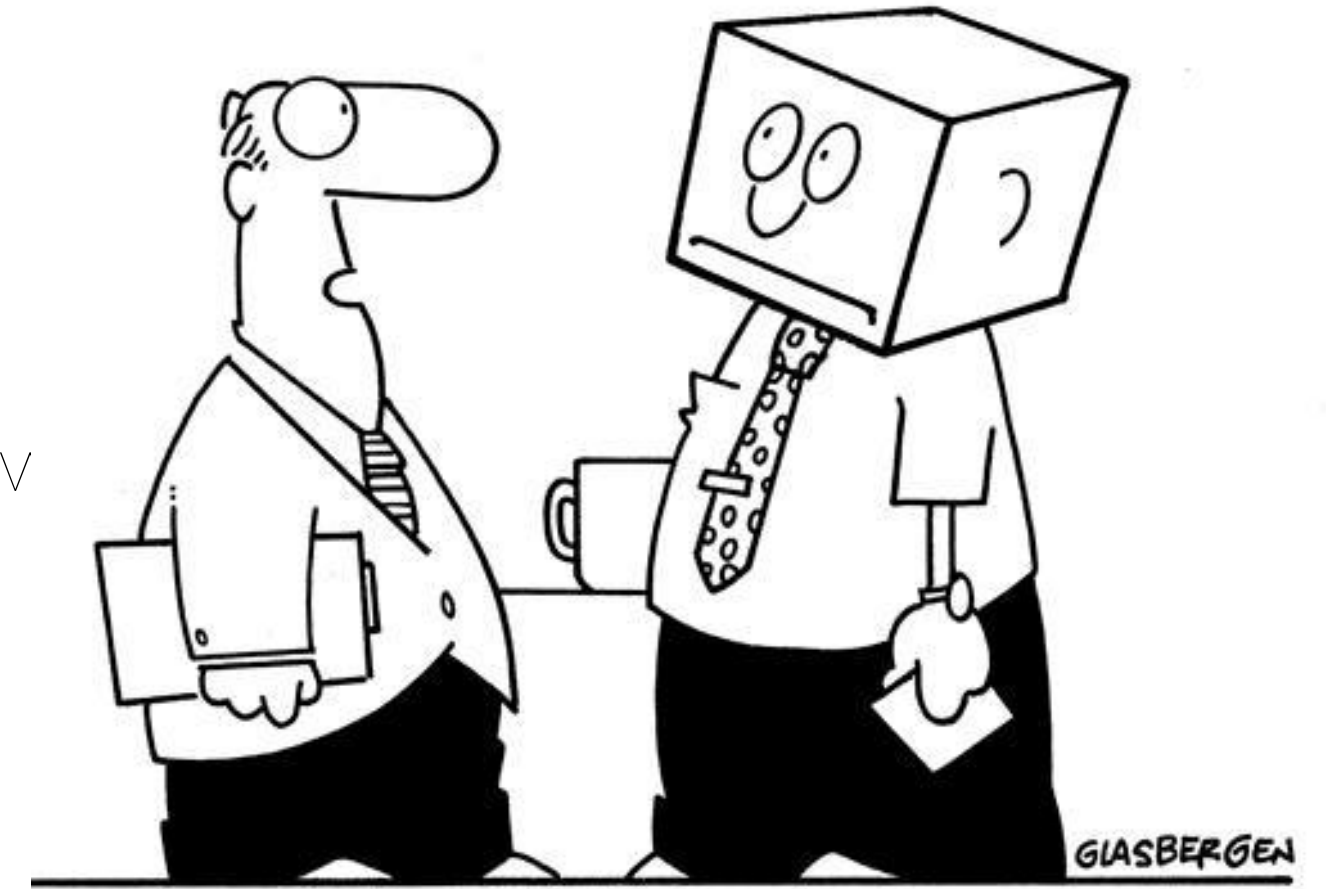
**EQUITY**

## Eq-ui-ty (*ek-wi-tee*), noun

- Just and fair inclusion, explicitly including those from whom justice has been withheld.
- An equitable society is one in which all can participate and prosper.
- The goals of equity must be to create conditions that allow all to reach their full potential.
- Equity requires system change that removes barriers to opportunity.

# Working Assumptions

- Race matters. Almost every indicator of well-being show troubling disparities by race
- Disparities are often created and maintained inadvertently through policies and practices that contain barriers to opportunity (systemic racism)
- It's possible-- and only possible-- to close equity gaps by using strategies determined through an intentional focus on race
- If opportunities in all key areas of well-being are equitable, then equitable results will follow
- Given the right message, analysis, and tools, people will work toward racial equity.



**“Thinking outside of the box is difficult for some people. Keep trying.”**

# Systemic and Institutional Racism

A pattern of social institutions; such as governmental organizations, schools, banks, and courts of law, perpetuating negative treatment toward a group of people based on their race. Institutional racism leads to inequality in opportunity and inequity in life outcomes.



**“Systemic racism is an unacceptable aspect of our culture. It has deep roots. But that does not mean that it cannot be examined, recognized, and addressed.”**

–**MICHAEL DIMOCK**, PRESIDENT OF THE PEW RESEARCH CENTER, AND **SUSAN K. URAHN**, EXECUTIVE VICE PRESIDENT AND CHIEF PROGRAM OFFICER FOR THE PEW CHARITABLE TRUSTS

Pew Research Center 

***“If you always do what you’ve always done,  
you’ll always get what you’ve always got.”*** – Henry Ford

# Race and Equity Change Process

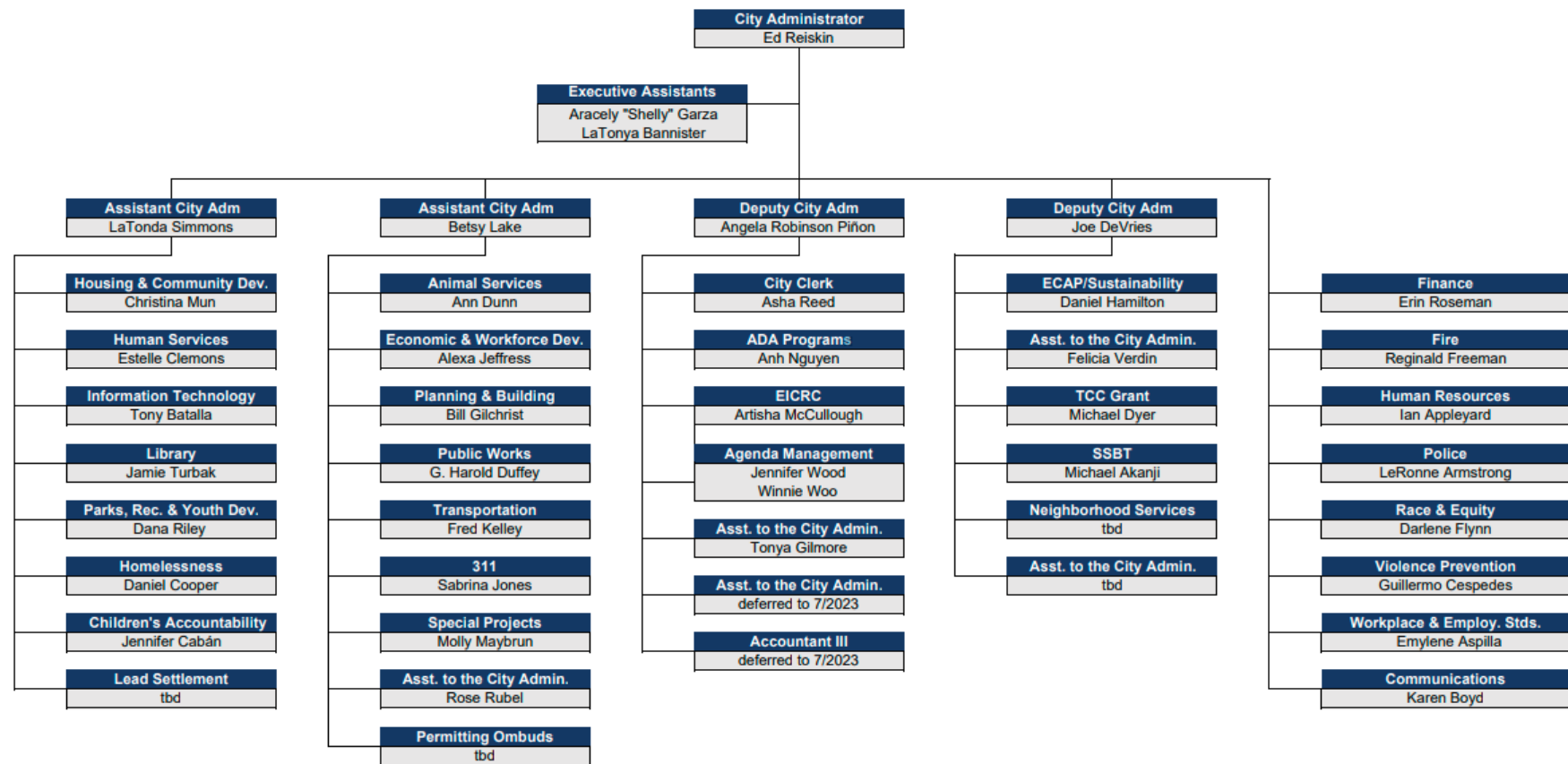
- Make a compelling case for racial equity
- Prepare advocates and leadership to advance equity
- Build infrastructure and political will to support the change
- Apply new skills/tools (Racial Equity Impact Analysis)
- Action focused on changes to policies, procedures and practices
- Measure progress and recognize accomplishments



# Building Skills and Infrastructure for Change

## Department Equity Teams

Organizational Chart  
October 2022



## Oakland Equity Indicators



## CITY OF OAKLAND

### ADMINISTRATIVE INSTRUCTION



## Training

**ADVANCING RACIAL EQUITY ACADEMY**

**MODULE 1**  
RACE AND EQUITY

MONDAY 9/24/18  
1:00PM-4:30PM  
150 FHOP / CLASSROOM #1

**MODULE 2**  
IMPLICIT BIAS, SOCIAL POWER AND EQUITY

MONDAY 10/8/18  
1:00PM-4:30PM  
150 FHOP / CLASSROOM #1

**MODULE 3**  
INCLUSIVE ENGAGEMENT, ACCOUNTABILITY AND CITY GOVERNMENT

MONDAY 10/29/18  
1:00PM-4:30PM  
150 FHOP / CLASSROOM #1

**MODULE 4**  
IMPLEMENTING RACIAL EQUITY

TUESDAY 11/13/18  
1:00PM-4:30PM  
150 FHOP / CLASSROOM #1

OPEN TO ALL CITY OF OAKLAND EMPLOYEES

This series will prepare participants to engage in the City's Race and Equity change process. It will deepen understanding of how race impacts our communities and the root causes of racial inequity embedded in institutions like government. Participants will gain knowledge about Race and Equity strategies and be introduced to tools used to advance racial equity.

Register online or contact: [apomicpic@oaklandnet.com](mailto:apomicpic@oaklandnet.com)

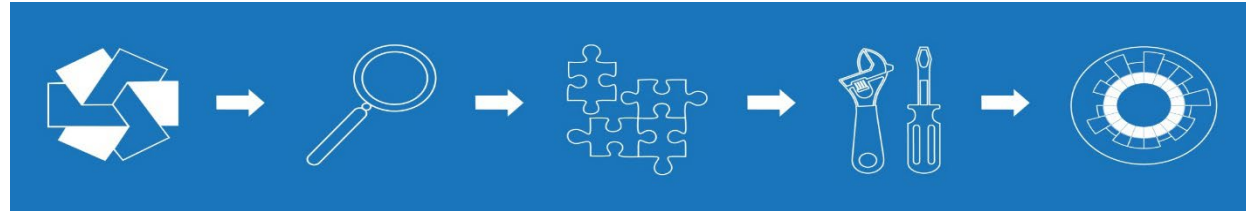
Continuing Education Series is required for Citywide Training & Development

SUBJECT	City Race and Equity	NUMBER	580
REFERENCE	Ordinance 14-0457, OMC	EFFECTIVE	June 14, 2021
SUPERSEDE	None		

# Tools/Support to Advance Racial Equity



## RACIAL EQUITY IMPLEMENTATION GUIDE



- **Racial Equity Implementation Guide**
- **Inclusive Outreach and Engagement Planning Guide**
- **Coaching and Technical Assistance from DRE Specialists**



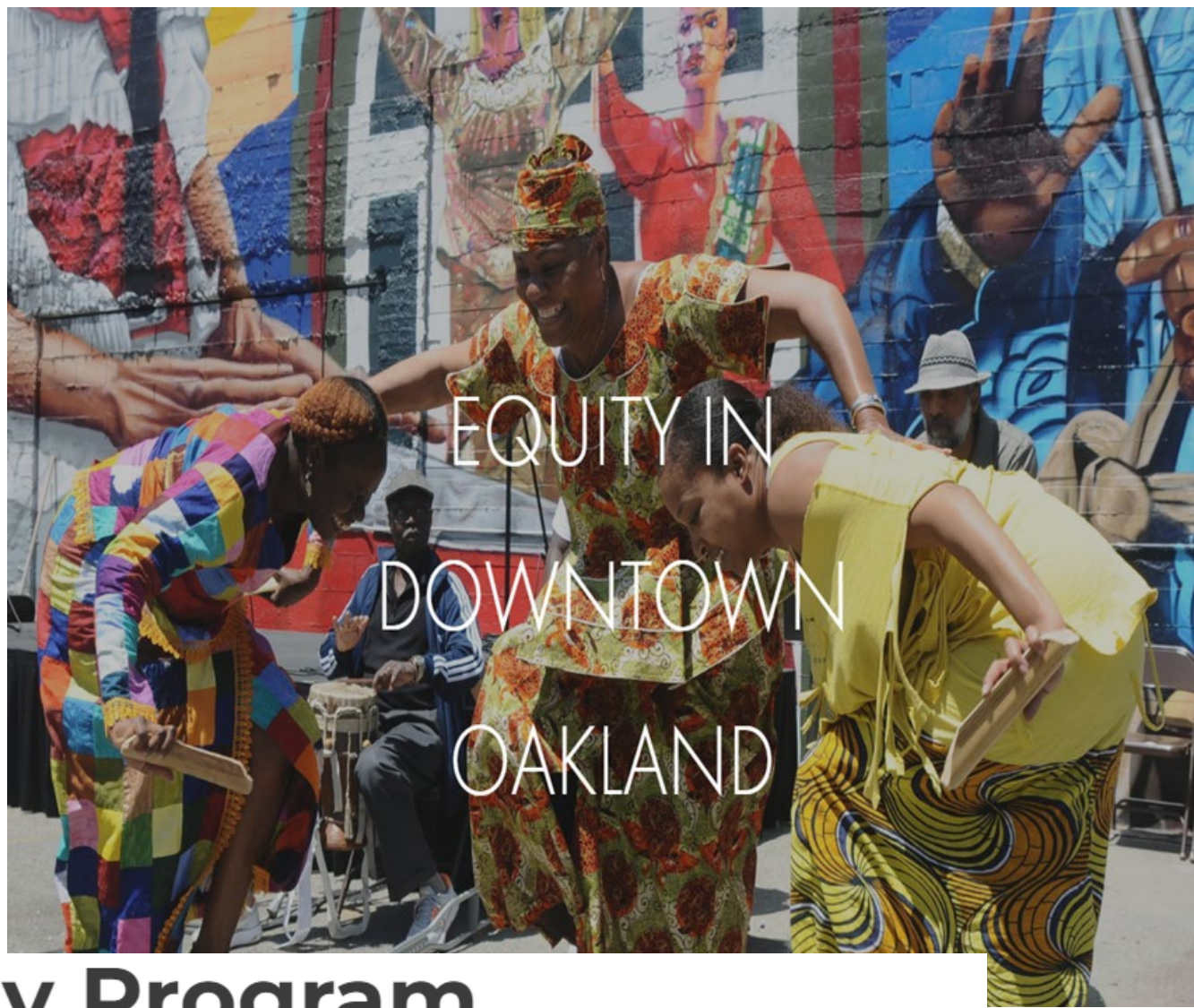
**Ayanna Allen – Executive Assistant, Jacque Larrainzar – Program Analyst, Darlene Flynn - Director**

City of Oakland Municipal code [2.29.170.1](#) specifies that "the City of Oakland will intentionally integrate, on a Citywide basis, the principle of "fair and just" in all the City does in order to achieve equitable opportunities for all people and communities.

Equity practice focuses on developing systemic approaches to address racial disparities in life outcomes for residents of Oakland. The [2018 Oakland Equity Indicators Report](#) showed Black residents to be the most extremely impacted by racial disparities in most indicators of well-being, with significant degrees of impact for other communities of color as well. To implement change that will improve these outcomes in our communities of color, your department will need to analyze policies, procedures, and practices to identify elements that have, or could contribute to, or improve these conditions. This worksheet will help guide your project or program planning and implementation process by explicitly naming equity outcomes, identifying and engaging those most impacted by disparities and taking a structured, analytical approach to designing and implementing community informed equity solutions.

- 1. Racial Equity Outcome(s)**- *What is the racial equity outcome for this effort? Your stated goal, or description of improved future conditions for residents should include addressing the needs of those most impacted by racial disparities. Use relevant disparity data to start to define specific focus for outcomes. (Example of data to guide equitable housing policy development – housing cost burden, average median income, eviction rates, and homelessness data, disaggregated by race.)*
- 2. Identify and plan to engage stake holders** - *What is the best way to inform, outreach and engage community members most impacted by racial disparities? Strategize to remove barriers to community engagement in your equity process. (Use Inclusive Outreach and Engagement Guide for planning outreach that will engage those most impacted by disparities as well as other key stakeholders needed for development and implementation of policy and program recommendations.)*
- 3. Gather supplemental information/qualitative data** – *What are the systemic issues driving disparities? What racial groups might be impacted negatively or positively? Identify related root causes that drive racial disparities and what are possible solutions, centering the observations of communities most impacted by racial disparities, to deepen City awareness and understanding of current conditions and needed action.*
- 4. Identify Equity Gaps (burdens and barriers)**- *Using data and information gathered from community, identify any current or anticipated barriers and burdens impacting access for those most impacted by racial inequity. (Housing barrier example – affordable housing serving those with income above 30% of AMI excludes most Black residents from accessing that housing based on low median household income data for that group.)*

# Applied Equity Work Products

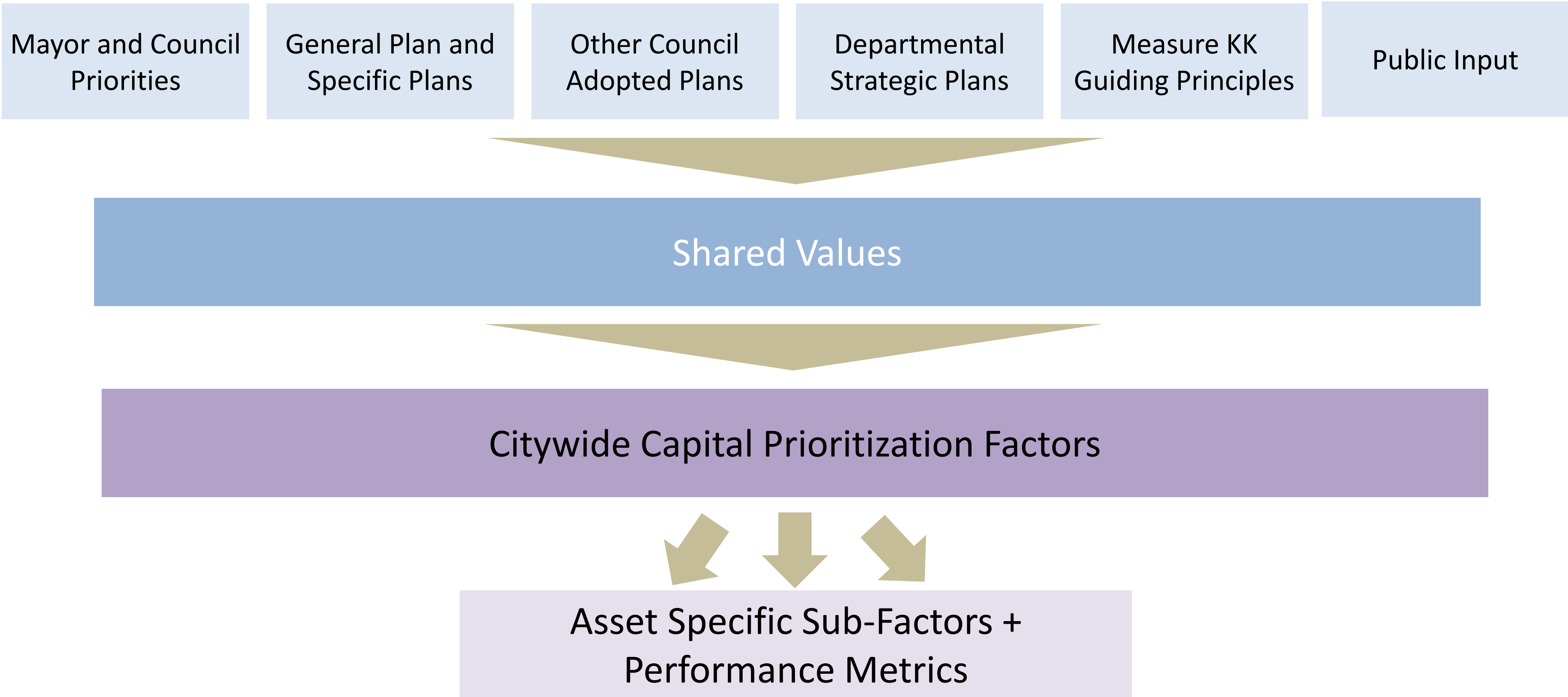


## Cannabis Equity Program

In the Spring of 2017, the City Council enacted an Equity Permit Program that addresses disparities in the cannabis industry by prioritizing the victims of the war on drugs, and minimizing barriers of entry into the industry.



# The CIP prioritizes capital needs based on Oakland's values



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Lead Departments – Transportation and Public Works



# The public was engaged in developing CIP prioritization factors weighting system

## Equity: Investment in Underserved Oakland (16 pts.)

Health & Safety  
(16 pts.)

Existing Conditions  
(13 pts.)

Economy  
(13 pts.)

Environment  
(11 pts.)

Required Work  
(10 pts.)

Improvement  
(8 pts.)

Collaboration  
(8 pts.)

Shovel Ready  
(5 pts.)

Equity is also considered by identifying projects that address disparities within the Health/Safety, Economy, Environment, Improvement and Collaboration Factors



# PUBLIC REQUESTS FY19-21

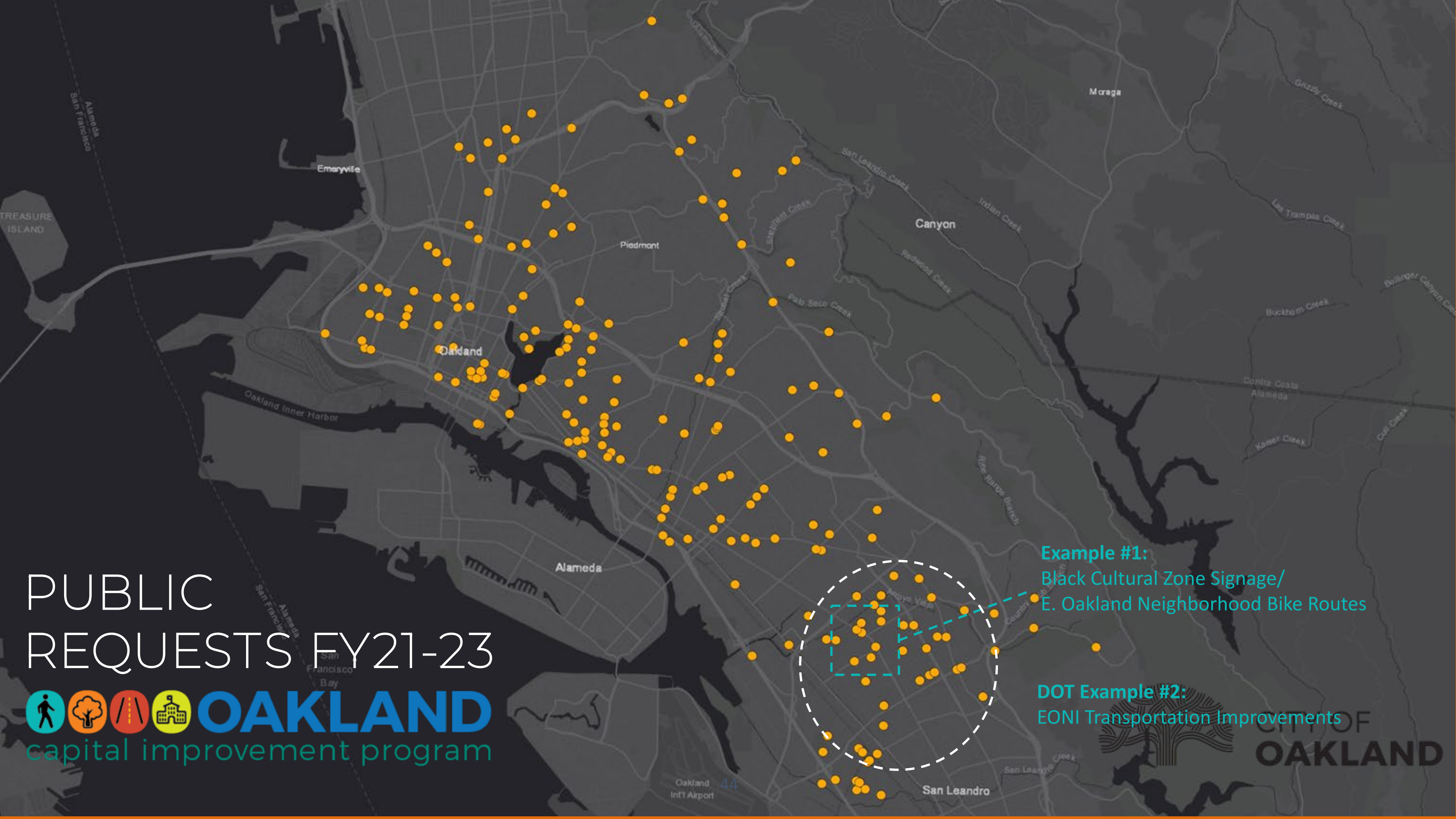
 **OAKLAND**  
capital improvement program



**CITY OF OAKLAND**

# PUBLIC REQUESTS FY21-23

 **OAKLAND**  
capital improvement program



**Example #1:**  
Black Cultural Zone Signage/  
E. Oakland Neighborhood Bike Routes

**DOT Example #2:**  
EONI Transportation Improvements

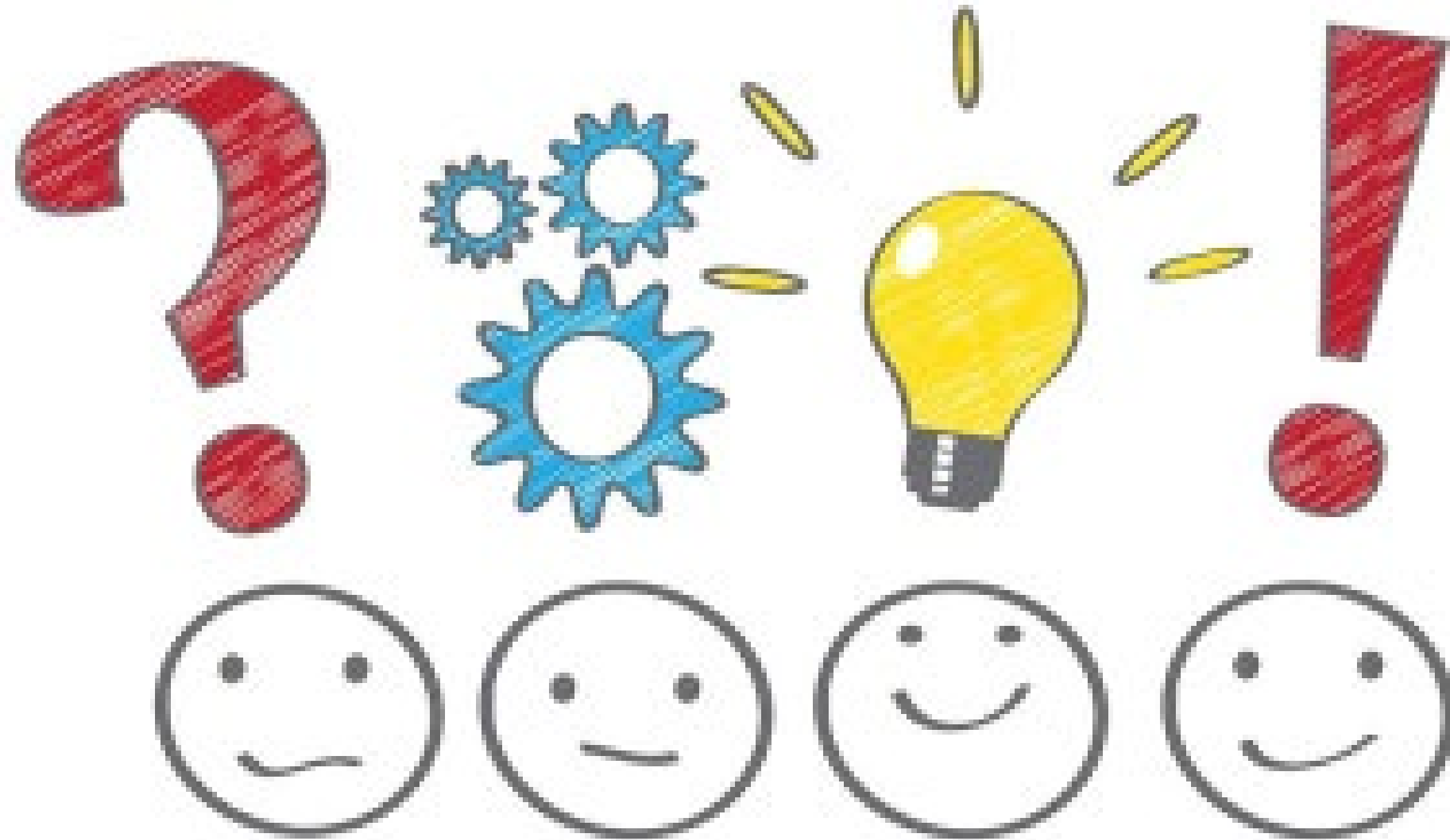


# LEARN MORE

About the Department of Race and Equity, Related Reports, News and Resources for Advancing Race and Equity, etc., as well as our contact information.

[oaklandca.gov/departments/  
race-and-equity](https://oaklandca.gov/departments/race-and-equity)

# Questions? Reflections? Insights?

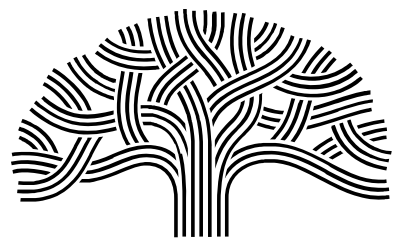


# Finance & Budget

The background features a complex, abstract pattern of overlapping, curved lines in a lighter shade of blue, creating a sense of depth and movement on the right side of the slide.

# Finance Department Overview

Erin Roseman  
Director of Finance  
Finance Department



CITY OF  
**OAKLAND**



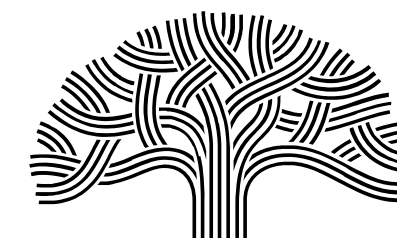


The Finance Department proudly serves as the fiscal steward of the City of Oakland and is committed to ethical, efficient, and responsible financial decision-making and use of the City's assets and resources.

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

# Core Services

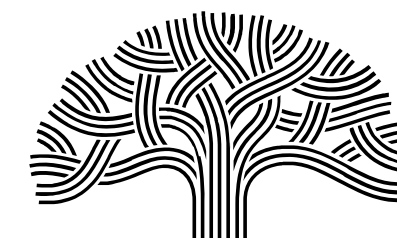
- Record and Safeguard the City's assets;
- Provide comprehensive financial services for the City;
- Provide timely and accurate financial reports;
- Maintain integrity of information in the City's financial systems and monitor internal controls;
- Develop a balanced and fiscally responsible budget;



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OAKLAND**

# Core Services

- Process payroll and payments;
- Collect, record and report City revenues;
- Procure materials, supplies, and services for City departments;
- Manage the City's investments;
- Issue and restructure the City's and Successor Redevelopment Agency's bond issues and debt; and
- Preserve strong credit ratings and investor relations



**CITY OF  
OAKLAND**



## ERIN ROSEMAN *Finance Director*

- Over 20 years of public and private sector experience
- Former Chief Financial Officer at Transbay Joint Powers Authority, Former Assistant Director of Fiscal Policy at the City of Arlington, Texas
- Master of Public Administration, Master of City and Regional Planning, BA in Political Science, Business Economics Minor from University of Texas

### Araceli Harris *Finance Manager*

- 25+ years of public sector experience in Finance & HRM
- Former Finance Manager, Assistant Controller, and Senior Accountant
- BA in Business Management: Finance and Human Resources emphasis, Menlo College

### Bradley Johnson *Budget Administrator*

- 12+ Years of Budget, Finance, & Policy Experience all with City of Oakland
- Worked in Oakland City Administrator's Office, Revenue, and Budget Bureaus
- BA in Economics Claremont McKenna College
- Masters in Public Policy, UC Berkeley

### Stephen Walsh *Controller*

- 34+ years of public and private sector experience
- Previously worked for Alameda County Administrator's Office and Fitch Ratings
- BA from Haverford College and Masters in Public Affairs from Princeton University

### Sherry Jackson *Revenue & Tax Administrator*

- 25+ years of experience in government, non-profit, private sector including PricewaterhouseCoopers
- Master of Taxation from Golden Gate University
- Bachelor of Arts from University of Phoenix in Accounting
- California State – Licensed CPA

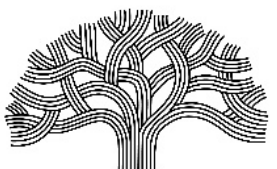
### David Jones *Treasury Administrator*

- 25+ years of finance experience
- Former Investment Banker; Charles Bell and Wells Fargo
- Bachelor of Arts in Finance from Michigan State University

### Anjali Saxena *Payroll Manager*

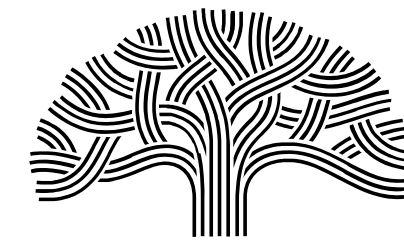
- 17+ years of Finance/Payroll experience in public and private sector.
- BA in Business Management; minor in Psychology - Dominican University of CA.
- Masters of Finance, (in progress), Harvard University

# EXECUTIVE MANAGEMENT



# Financial Management Activities

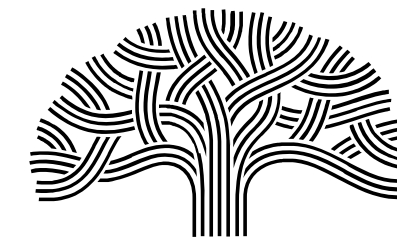
- Revenue Collection
- Budgeting- Operating and Capital
- Economic Forecasts
- Cash Management
- Debt Issuances and Management
- Financial Reporting
- Accounting
- Grants Management
- Retirement Reporting and Liability Management
- Financial Policies
- Performance Measures



**CITY OF  
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# Finance Dept-Key Initiatives

- Efficient Core Service Delivery
  - Accounts Payable (AP) / Vendor Payments, purchasing enhancements, bid advertising software, disparity study, Contracts re-org
  - Finance System Stabilization & HR/Payroll Integration
  - Point of Sale Update
- City Wide Capital Planning
  - Full Asset Assessment, 10 Year Capital Plan, Debt Management (GO Bond Policy)
- Equity Expansion
  - Include in Budget Documents, Performance Management, Capital Planning, and Service Enhancements
  - Data Needs and Analysis
- Greater Fiscal Transparency
  - Enhance Staff Reports
  - Website Updates



**CITY OF  
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# KEY DELIVERABLES

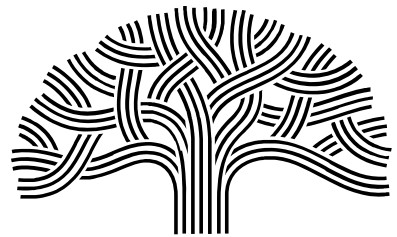
- ACFR
- ADOPTED BIENNIAL BUDGET
- REVENUE AND EXPENDITURE REPORTS
- FIVE YEAR FINANCIAL FORECAST
- CONTINUING DISCLOSURES
- CASH MANAGEMENT REPORTS
- SINGLE AUDITS

City of Oakland | Financial Reporting  
(oaklandca.gov)



# Finance Department City Finances

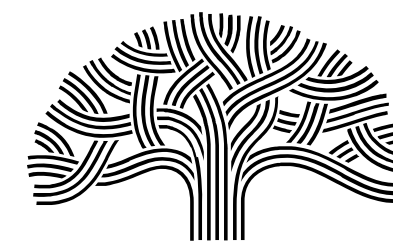
Erin Roseman  
Director of Finance  
Finance Department



CITY OF  
**OAKLAND**



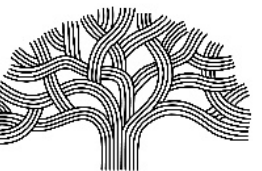
# The City's Financial Overview



CITY OF  
**OAKLAND**

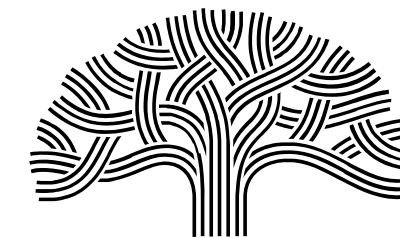
# Council's Role in Fiscal Management

- Policy Direction
- Informed Decision-Making
- Fiscal Stewardship



# The City of Oakland Financial Entities

- The City of Oakland
  - Port of Oakland (The Port)-component unit, discretely presented
  - Oakland Redevelopment Successor Agency (ORSA)-component unit
  - Police and Fire Retirement System (PFRS)
  - Oakland Alameda County Coliseum Authority (OACCA)-Joint Venture



**CITY OF  
OAKLAND**

# The City of Oakland



**\$551M**  
**Net Position**



**\$2B Annual**  
**Budget**



**~4800 FTE**  
**Employees**



**\$1.28B Debt**  
**Obligations**



**\$1.8B Retirement**  
**Liability**

A Government Corporation

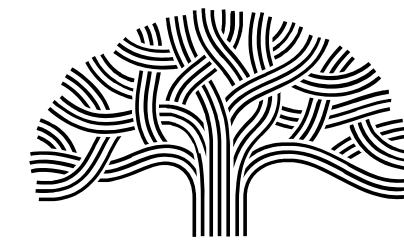
# Net Position



	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Port of Oakland
Net investment in capital assets	1,040,918	230,128	1,271,046	1,227,661
Restricted for:				
Debt service	40,154	—	40,154	—
Housing and community development	413,783	—	413,783	—
Low and moderate income housing redevelopment	332,886	—	332,886	—
Other purposes	73,722	—	73,722	49,423
Unrestricted (deficit)	(1,629,634)	49,224	(1,580,410)	282,012
<b>TOTAL NET POSITION</b>	<b>\$ 271,829</b>	<b>\$ 279,352</b>	<b>\$ 551,181</b>	<b>\$ 1,559,096</b>

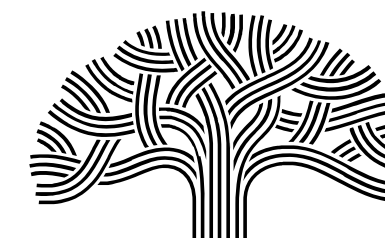


# The City's Operating Budget:



CITY OF  
**OAKLAND**

# Revenue

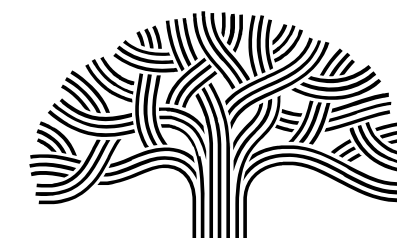


CITY OF  
**OAKLAND**



# Revenue Limitations

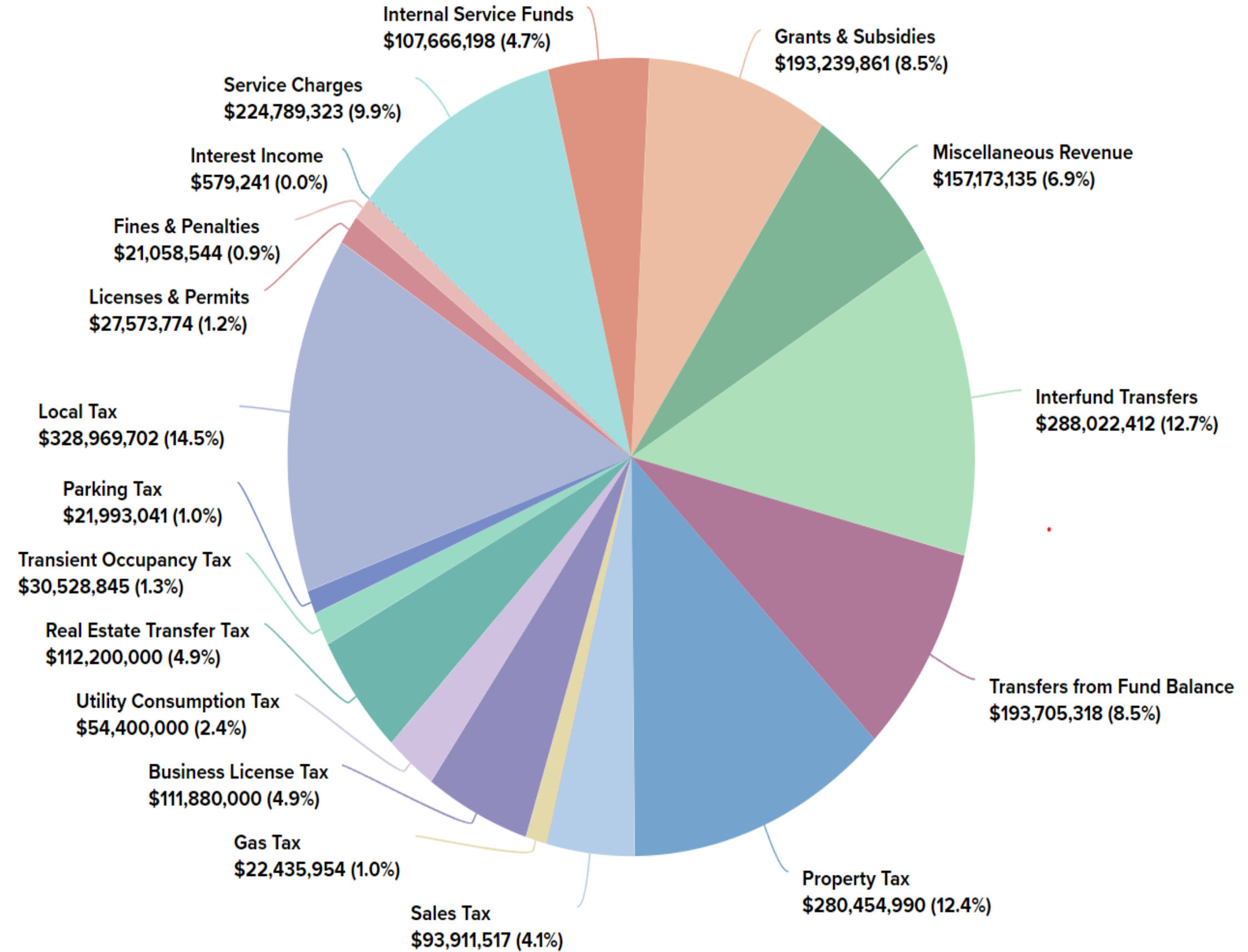
- Proposition 13 (1978) restricts ability to increase ad valorem tax on real property except for bonded indebtedness for the acquisition or improvement of real property approved by a two-thirds vote; requires special (earmarked or parcel) taxes to be approved by a two-thirds vote
- Proposition 218 (1996) a majority vote of the public is required to raise general purpose taxes, property assessments may only be levied on properties receiving a special benefit rather than a general benefit to the public
- Proposition 26 (2010) restricts raising revenues through fees and charges for service by defining many revenues as taxes, and requiring the local government to bear the burden of proof.



**CITY OF  
OAKLAND**

# FY 2022-23 Midcycle Budget – All Fund Revenues

\$2,270,581,855



# Top Revenue Sources



## Property Tax

- **\$280.45 M**
- Secured & Unsecured
- Vehicle License Fee – Property Tax Swap
- Redevelopment Property Trust Funds (RPTTF passthrough)

## Local Tax (Measures)

- **\$328.97 M**
- Local Measures
  - Early Education (AA)
  - Parks Measure Q
  - Library Measure D
  - Measure N
  - Vacant Property Tax
  - Public Safety
  - Landscaping/Lighting (LLAD)
  - Pension Override Tax

## Real Estate Transfer Tax

- Transfer of property ownership
- Progressive Tax

## Business License Tax (Local Tax)

- **\$111.8 M**
- Derived from Business Gross Receipts

# Property Tax

Median Home Value  
\$1.0M



City Tax Revenues  
\$13K or 83%



**2022-2023 INTERNET COPY**  
For Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

**ALAMEDA COUNTY**  
**SECURED PROPERTY TAX STATEMENT**  
Henry C. Levy, Treasurer and Tax Collector  
1221 Oak Street, Room 131  
Oakland, California 94612

Parcel Number	Tracer Number	Tax-Rate Area	Special Handling
		17-001	

Location of Property  
[REDACTED]

Assessed to on January 1, 2022

ASSESSEE NAME AND ADDRESS ARE NOT AVAILABLE ONLINE  
PER CA GOV CODE §6254.21

**THIS IS NOT AN OFFICIAL BILL**

Tax-Rate Breakdown		
Taxing Agency	Tax Rate	Ad Valorem Tax
COUNTYWIDE TAX	1.0000 %	9,848.06
VOTER APPROVED DEBT SERVICE:		
COUNTY GO BOND	0.0103 %	101.43
CITY OF OAKLAND 1	0.2035 %	2,004.08
SCHOOL UNIFIED	0.1026 %	1,010.41
SCHOOL COMM COLL	0.0409 %	402.79
BAY AREA RAPID TRANSIT	0.0140 %	137.87
EAST BAY REGIONAL PARK	0.0058 %	57.12
<b>TOTAL AD VALOREM TAX (AV TAX)</b>	<b>1.3771 %</b>	<b>13,561.76</b>

Fixed Charges and/or Special Assessments			
Description	Exemption Code	Phone	Amount
MOSQ MSR K 1982		800-273-5167	1.74
CSA PARAMEDIC		800-273-5167	37.40
VEC CNTRL MSR A 84		800-273-5167	7.20
CITY EMERG MEDICAL		510-238-2942	16.74
CITY PARAMEDIC SRV		510-238-2942	13.34
CSA LEAD ABATEMENT		510-567-8280	10.00
OUSD 2008MEASURE G	b	510-879-8884	195.00
PERALTA 2018MEAS E		800-792-8021	48.00
OUSD 2014MEASURE N	a,b	510-879-8884	120.00
OUSD 2016MEASURE G1	a,b	510-879-8884	120.00
VIOLENCE PREV TAX	a,b	510-238-2942	122.56
CITY LIBRARY SRV-D	a,b	510-238-2942	88.76
2020 OAK MEASURE Q	a,b	510-238-2942	162.32
OAKLAND MEASURE AA	a,b	510-238-2942	225.50
SFBRA MEASURE AA		888-508-8157	12.00
FLOOD BENEFIT 12		510-670-5212	16.00
HAZ WASTE PROGRAM		800-273-5167	6.64
VECTOR CNTRL ASMT		800-273-5167	6.00
MOSQUITO ASMT 2008		800-273-5167	2.50
EBRPD CFD NO A/C-3		888-512-0316	12.00
AC TRANSIT MEAS VV		800-273-5167	96.00
CITY LIBRARY SERV	a,b	510-238-2942	114.50
SEE SEC 8 ON REVERSE SIDE FOR DTLs			
Additional Total from Reverse Side			312.48
<b>Total Fixed Charges and/or Special Assessments</b>			<b>1,746.68</b>

Tax Computation Worksheet			
Description	Full Valuation	x Tax Rate	= Tax Amount
LAND IMPROVEMENTS	297,611		
FIXTURES	694,195		
TOTAL REAL PROPERTY	991,806		
PERSONAL PROPERTY			
GROSS ASSESSMENT & TAX	991,806	1.3771 %	13,658.15
HOMEOWNERS EXEMPTION	-7,000	1.3771 %	-96.39
OTHER EXEMPTION			
<b>TOTAL AD VALOREM TAX</b>	<b>984,806</b>	<b>1.3771 %</b>	<b>13,561.76</b>

Ad Valorem Tax plus Special Assessments		
First Installment	Second Installment	Total Amount Due
<b>PAID \$ 7,654.22</b>	<b>PAID \$ 7,654.22</b>	<b>\$ 15,308.44</b>

Property Tax Bill  
\$15K

# Property Tax



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**ALAMEDA COUNTY**  
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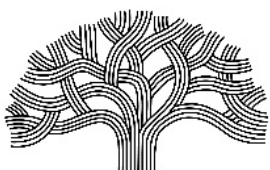
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<b>Total Amount Due</b>		<b>\$ 15,308.44</b>	

Additional Fixed Charges and/or Special Assessments			
Description	Exemption Code	Phone	Amount
EBMUD WETWEATHER		866-403-2683	195.50
FAST BAY TRAIL I LD	a	888-512-0316	5.44
CITY LANDSCP/LIGHT	a,b	510-238-2942	111.54
<b>Total Additional Fixed Charges and/or Special Assessments</b>			<b>312.48</b>

**8. Possible Exemption Codes:**









- a = Senior Citizen
- b = Low Income

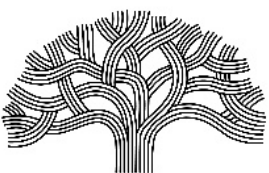
Exemption codes indicate that a particular exemption type is offered by the levying district. Exemption eligibility requirements and the application process are available by calling the phone numbers provided.



CITY OF OAKLAND

# Local Measure – Parcel Taxes

MEASURE	REVENUE RESTRICTED PURPOSE	FY 2022-2023 ESTIMATED REVENUE
 Landscaping & Lighting Assessment District (LLAD)	To finance the costs and expenses of landscaping and lighting in public areas.	\$19,155,500
 The Emergency Medical Services Retention Act of 1997 (Measure M)	To retain and enhance emergency dispatch and medical services in the City of Oakland	\$2,428,283
 The Paramedic Services Act of 1997 (Measure N)	To increase, enhance and support paramedic emergency services in the City of Oakland	\$1,933,936
 The Library Services Retention And Enhancement Act of 2004/2022 (Library Measure Q & C)	To retain and enhance library services	\$18,724,130
 The 2018 Oakland Public Library Preservation Act (Measure D)	To maintain, protect and improve direct library services throughout the City	\$14,257,902
 The 2014 Public Safety And Services Violence Prevention Act (Measure Z)	To fund activities such as community and neighborhood policing, violence prevention services with an emphasis on youth, and fire services	\$19,598,935
 The 2020 Oakland Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act (Parks Measure Q)	To fund a variety of programs and services for parks, landscape maintenance, recreational services, services to address homelessness, services, and projects to address water quality and litter reduction, and maintenance and cleaning of stormwater trash collection systems throughout the City	\$28,988,424
 The Children’s Initiative of 2018 (Measure AA)	To fund various programs to increase educational outcomes and reduce education inequality. <ul style="list-style-type: none"> <li>• 62% for educational programs to support early childcare and childhood education,</li> <li>• 31% to support and increase awareness of college readiness programs and career access,</li> <li>• 7% for the oversight and accountability cost</li> </ul>	\$40,276,456
<b>Total Estimated FY 2022-2023 Revenues</b>		<b>\$145,363,566</b>



# Vacant Property Tax

An annual tax of \$3,000 to \$6,000 on vacant property.

A property is considered “vacant” if it is in use less than fifty (50) days in a calendar year.

FY 22-23 Estimated Revenue

**\$5,378,388**

<u>PROPERTY TYPE</u>	<u>2021 SPECIAL TAX RATE</u>
Residential	\$6,000 per parcel
Condominium, duplex, or townhome unit under separate ownership	\$3,000 per vacant residential unit
Nonresidential	\$6,000 per parcel
Parcel with ground floor commercial activity allowed but vacant	\$3,000 per parcel
Undeveloped	\$6,000 per parcel

# Sugar-Sweetened Beverage Tax

1¢ per ounce tax on the distribution of sugar-sweetened beverages and eligible to be expended on any lawful government purpose. Current expenses are primarily salary and contract services.

FY 22-23 Estimated Revenue

**\$8,076,270**





# Real Estate Transfer Tax

Pursuant to O.M.C. Chapter 4.20, all transfers of real property within the city limits of Oakland are subject to real property transfer tax and due upon sale or transfer of an interest of real property

<b>Amount of Transfer</b>	<b>Tax</b>
\$300,000.00 or Less	1.00%
More than \$300,000.00 up to \$2,000,000.00	1.50%
More than \$2,000,000.00 up to \$5,000,000.00	1.75%
More than \$5,000,000.00	2.50%

FY22-23 Estimated -\$112M



# Business Tax

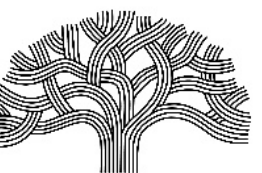


## 2022 Ballot Measure T- Progressive Business Tax

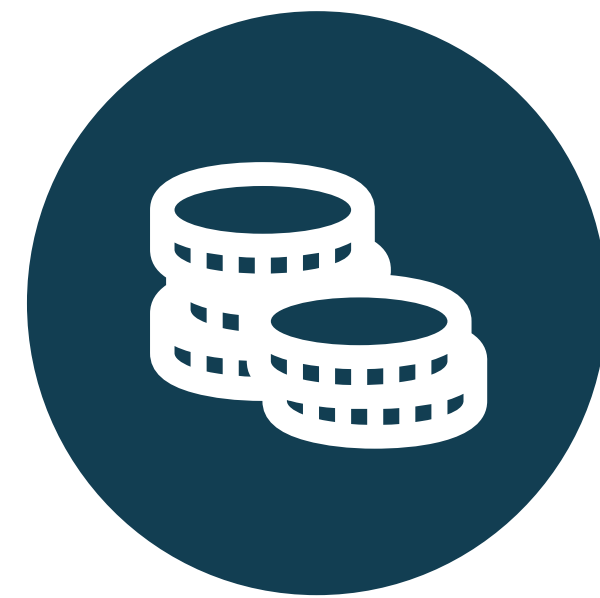
On July 5, 2022, City Council adopted Resolution No. 89297 C.M.S. calling and giving notice, on its own motion, for a voter consideration of the ballot measure “amending Oakland’s business tax rates to create a progressive rate structure that would:

- 1) impose the highest rates on the highest gross businesses,
- 2) increase Oakland’s annual tax revenue by an estimated \$20,900,000, and
- 3) generate approximately \$120,000,000 in total annual revenue for municipal services.”

On November 8, 2022, Oakland voters approved Measure T and authorized the City to amend Oakland’s business tax structure “by imposing business tax rates of .05% to .55% of gross receipts, and other rates as stated in the measure.”



# Service Charges



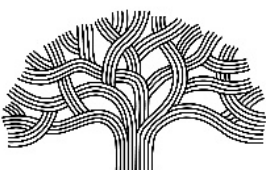
Established via the Master Fee Schedule, service charges are cost-recovery fees for the services provided to Oakland Residents, in accordance with 2010 Proposition 26.



City of Oakland  
Master Fee Schedule

## PARKS, RECREATION & YOUTH DEVELOPMENT

FEE DESCRIPTION	FY 2021-22	FY 2021-22	% Change	Justification
	CURRENT FEES	PROPOSED FEES		
	FEE UNIT	FEE UNIT		
<b>ADMINISTRATION</b>				
<b>C. RENTAL FACILITIES</b>				
1 Permit Processing Fee				
a. Regular Event Rate (50+)	15.00 Application	<u>15.45 Application</u>	<u>3.00%</u> <u>3% COLA</u>	
b. Special Event Rate	30.00 Application	<u>30.90 Application</u>	<u>3.00%</u> <u>3% COLA</u>	
8 Mandatory Setup/Teardown	150.00 Day / Room	<u>154.50 Day / Room</u>	<u>3.00%</u> <u>3% COLA</u>	
4 Mandatory Set-up/Teardown				
a. Recreation Centers (25 or more people)	40.00-150.00 Event	<u>154.50 Event</u>	<u>3.00%</u> <u>3% COLA</u>	
b. All Other Facilities/Sites	150.00 Event	<u>154.50 Field</u>	<u>3.00%</u> <u>3% COLA</u>	
9 Security/Clean-up Fee	150.00 Field	<u>154.50 Field</u>	<u>3.00%</u> <u>3% COLA</u>	
10 Administrative Service Fee	75.00 Each Change	<u>77.25 Each Change</u>	<u>3.00%</u> <u>3% COLA</u>	
17 Permit Processing Fee (Building Rentals)	30.00 Application	<u>30.90 Application</u>	<u>3.00%</u> <u>3% COLA</u>	

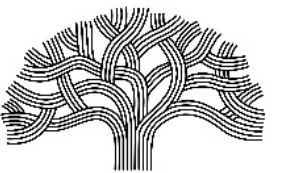
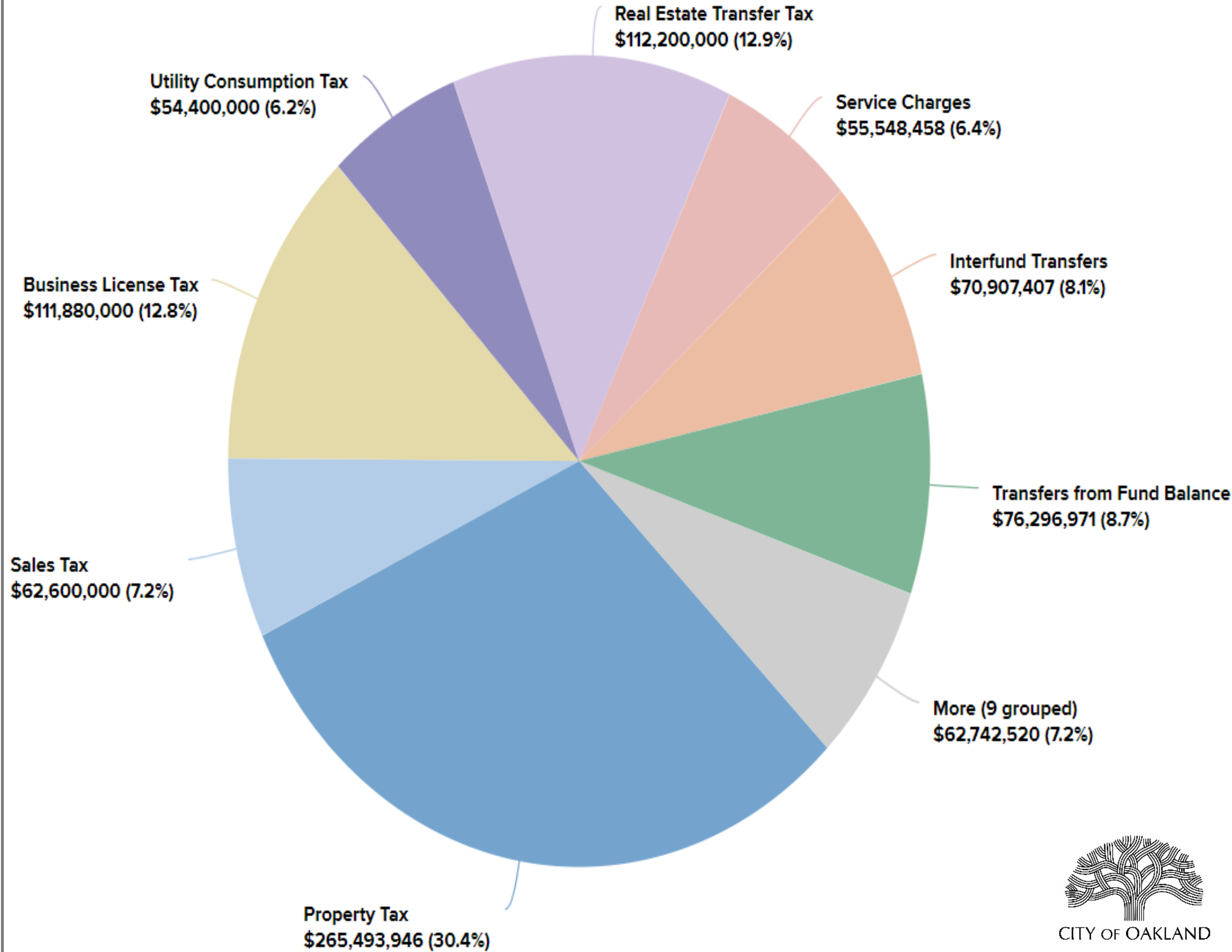


CITY OF OAKLAND

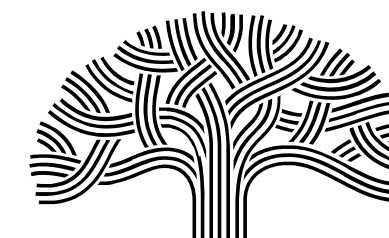
General Purpose  
Fund  
FY 2022-23  
Midcycle Budget

Revenues

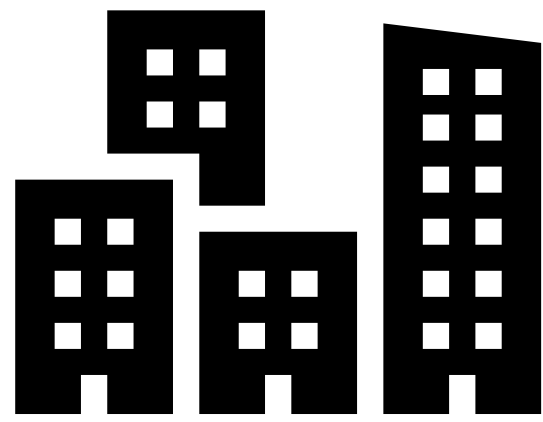
\$872,069,302



# Expenditures



**CITY OF  
OAKLAND**



# Top Expenditures

## Personnel and Overhead

- \$975.75M
- Salary
- Retirement
- Fringe Benefits

## Operations and Maintenance (O&M)

- \$589.37M
- Contract Services
- Services & Supplies
- Operating Subsidies

## Debt Service

- \$193.80M
- Note & Bond Payments
- Interest
- Bank, Bond, and Credit Card Fees

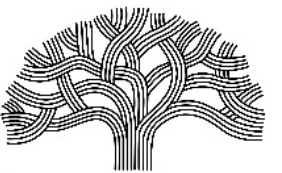
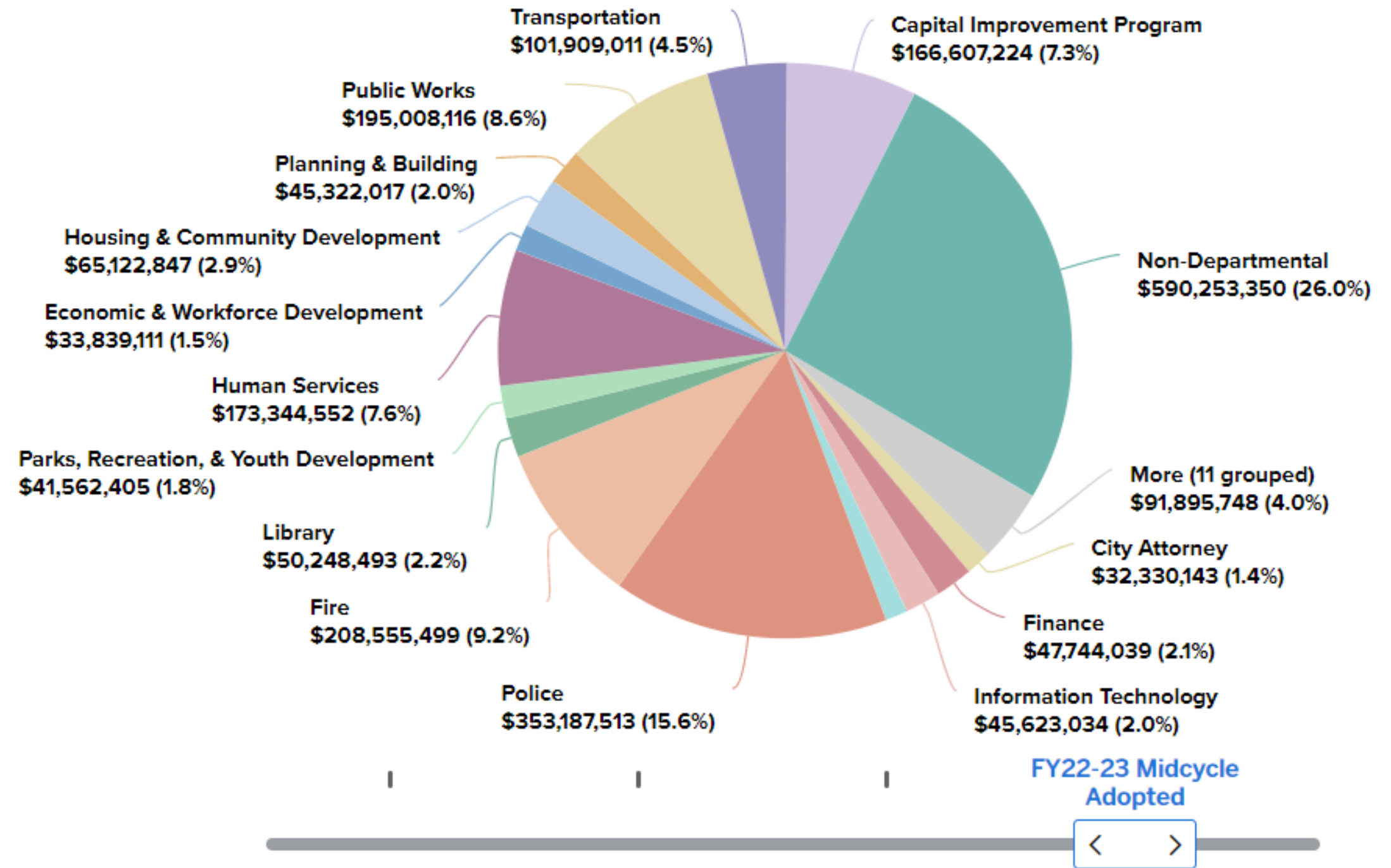
## Capital Acquisition

- \$104.41M
- Construction
- Vehicles
- Furniture & other equipment

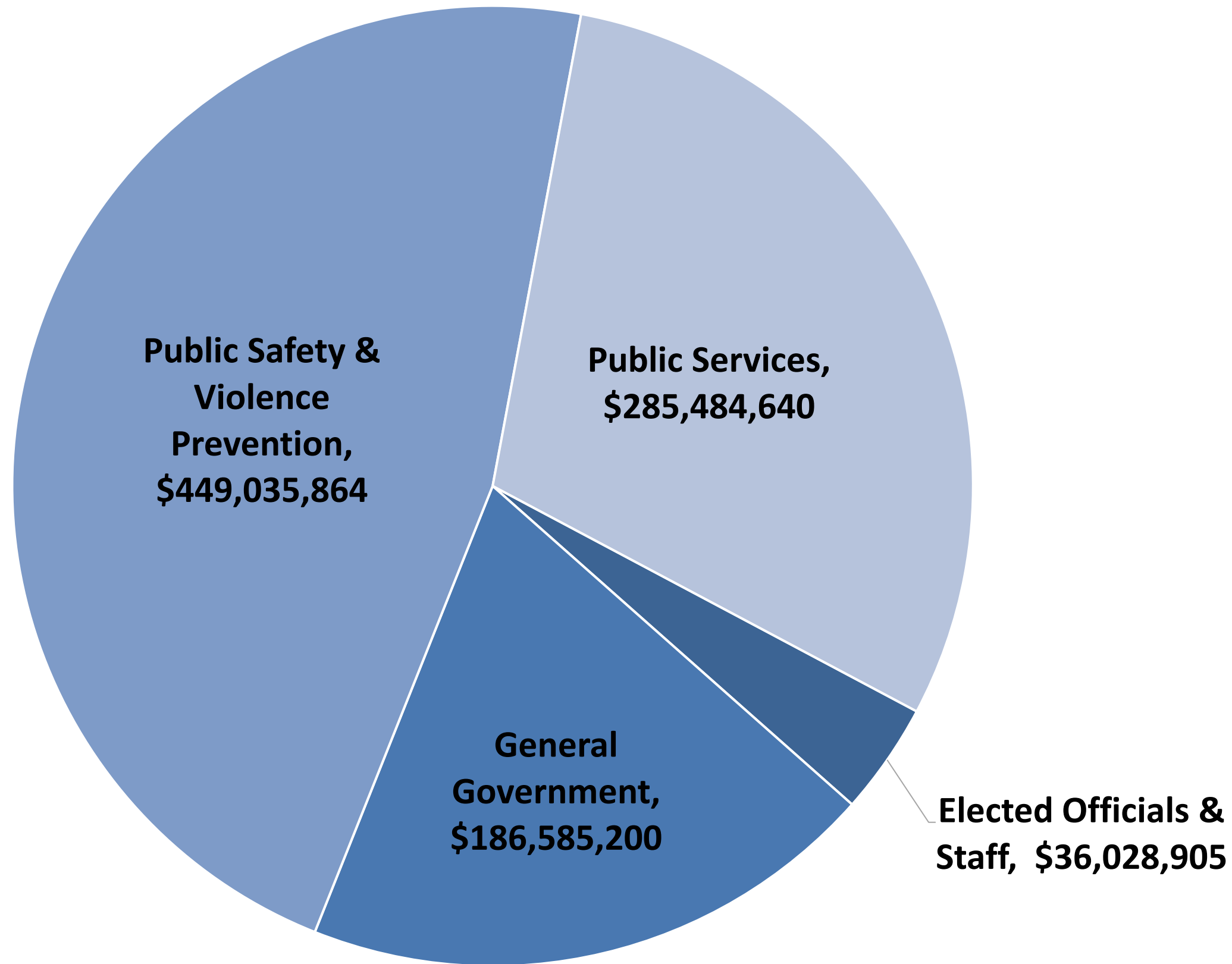


# FY 2022-23 Midcycle Budget – All Funds by Department Expenditures

\$2,270,581,855



# FY 2022-23 Midcycle Adopted Budget By Department Category



## Elected Officials & Staff

- Mayor
- City Council
- City Attorney
- City Auditor

## General Government

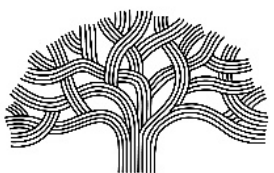
- City Administrator
- City Clerk
- Economic & Workforce Development
- Finance
- Human Resources Management
- Information Technology
- Public Ethics Commission
- Race & Equity
- Transportation
- Workplace and Employment Standards

## Public Safety & Violence Prevention

- Fire
- Police
- Police Commission
- Violence Prevention

## Public Services

- Housing & Community Development
- Human Services
- Oakland Animal Services
- Oakland Parks, Recreation & Youth Development
- Oakland Public Library
- Oakland Public Works
- Planning & Building

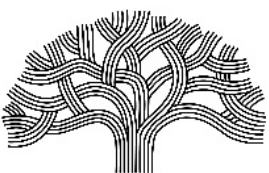






# Personnel & Overhead

- The cost of paying City employees to perform various functions and provide services to the public and include salaries, overtime, premium pay, retirement, and healthcare costs.
- Negotiated with Labor Contracts

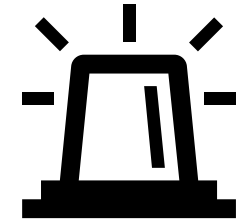
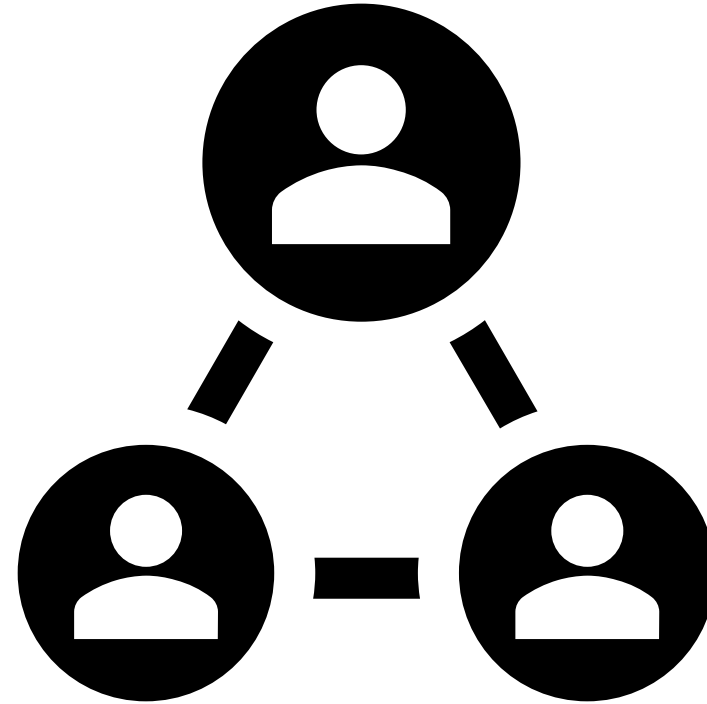


FY 2022-23

# Midcycle Adopted Budget

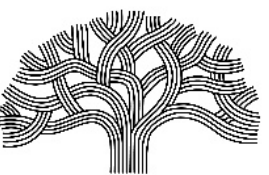
Personnel Only Costs  
\$957.13 M

4,811 Full-Time  
Equivalent Staff



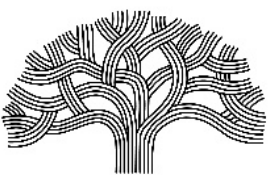
Largest Department  
OPD

1,227.50 FTE  
\$270.30 Million



# O & M

- Non-labor related costs, processed through the City's contracting and purchasing systems such as contracts for services, supplies and materials, travel, education, and utilities.



# Debt Service

- General Obligation Bonds (GO Bonds)
- Sewer Revenue Refunding bonds
- Lease Revenue Bonds
- Pension Obligation Bonds
- Master Lease Purchase Agreements
- Special Assessment Bonds
- Tax and Revenue Anticipation Notes

**FY 2022-23 \$179.3M (Annual Debt Service)**

**FY 2023-24 \$134.9M (Annual Debt Service)**

<https://stories.opengov.com/oaklandca/published/BGIL7S4gm>



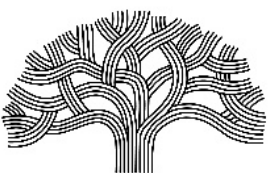
BONDS



# Capital Acquisitions

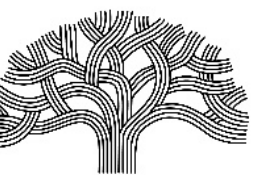
- Construction
- Vehicles and Fire Apparatus'
- Software and Equipment such as radios, computers, or other non-fixed assets

FY2022-23 Mid-Cycle Budget \$104.41M

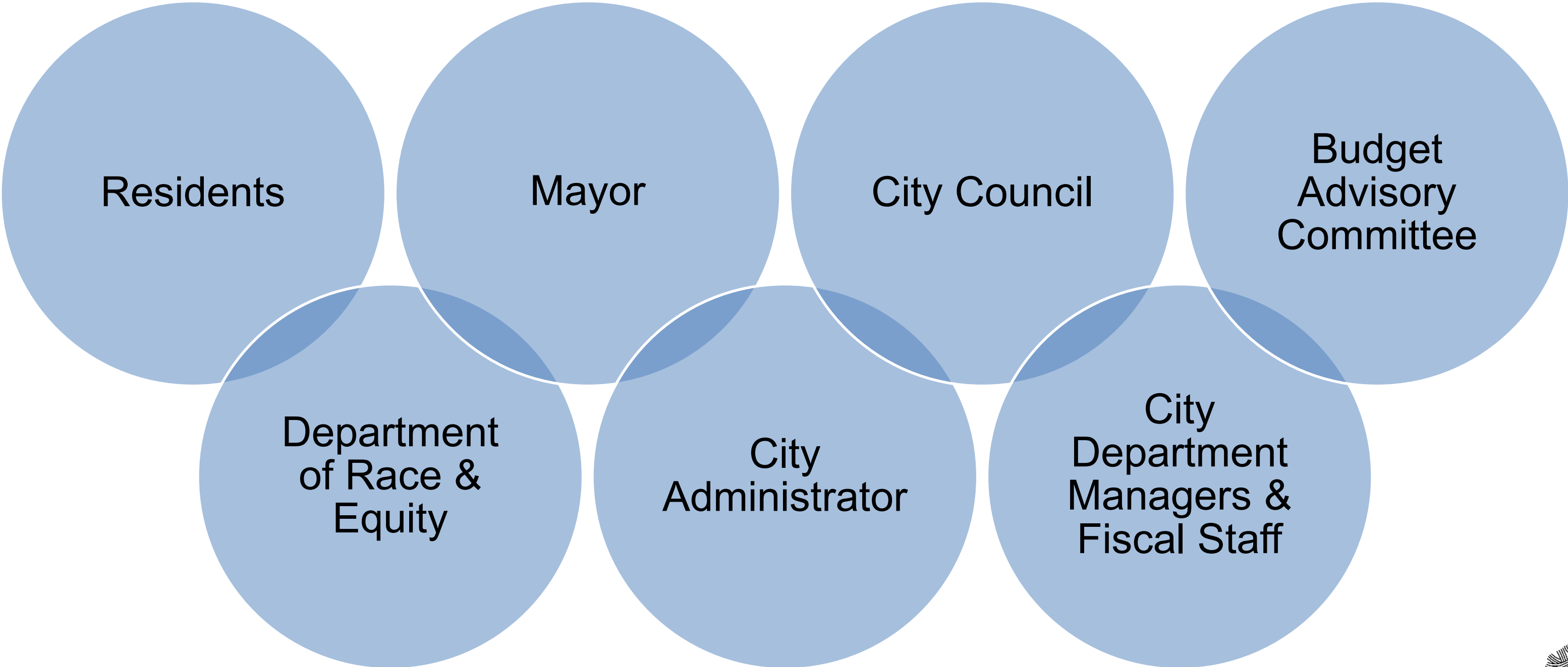


CITY OF OAKLAND

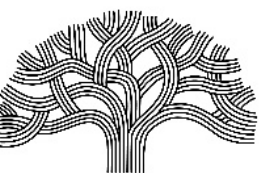
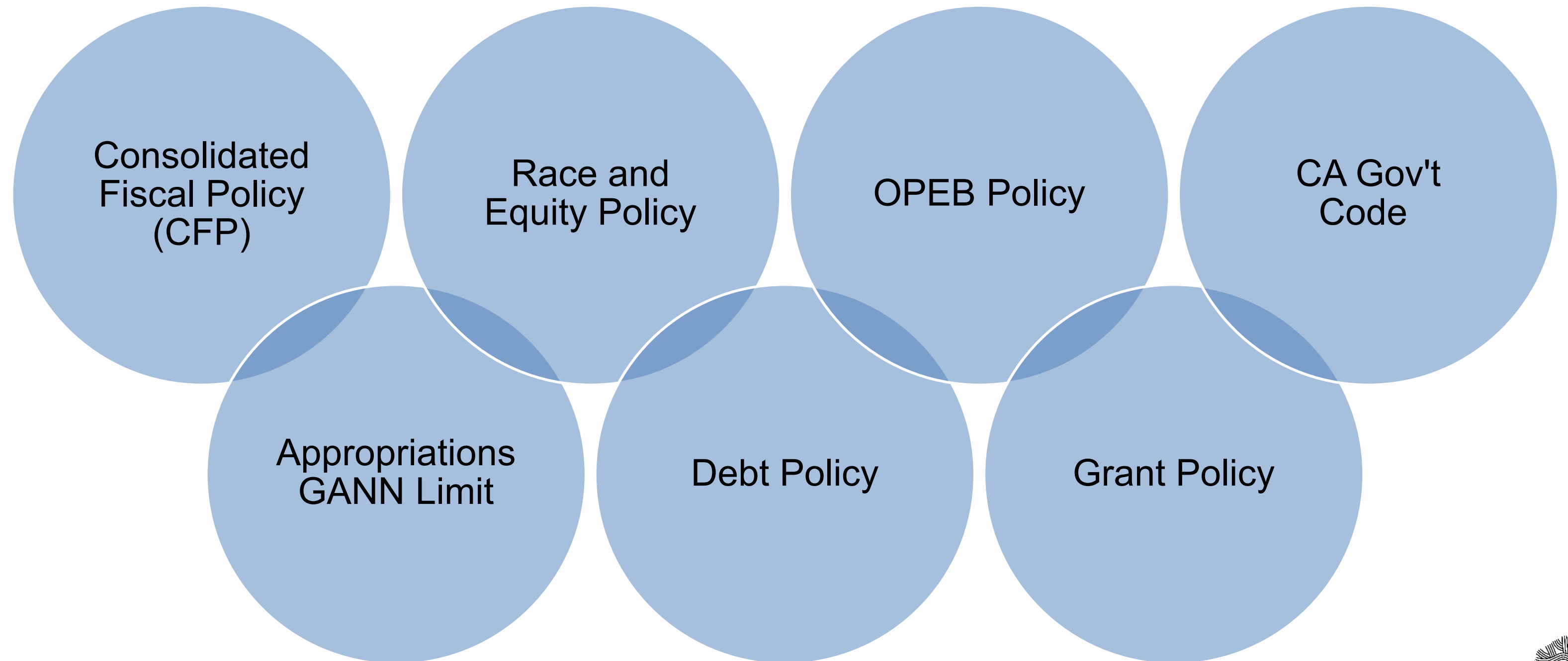
# The City's Budget Process: Operating and Capital



# Budget Process – Key Players



# Budget Process – Guiding Policies





# The Budget Process



**Baseline Budget  
Development**



**Budget  
Priorities Poll**



**Department  
Proposals**



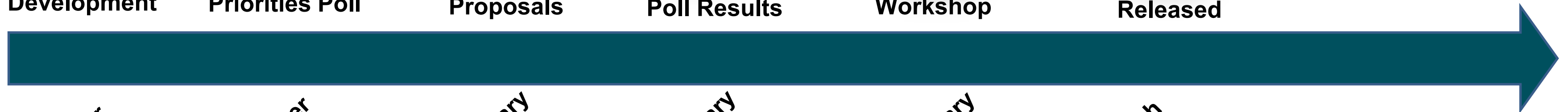
**Budget Priorities  
Poll Results**



**Council Priorities  
Workshop**



**Five-Year Forecast  
Released**



*September*

*December*

*February*

*February*

*February*

*March*



**Council  
Priorities  
Due**



**Final Policy  
Decisions  
from Mayor**



**Direct  
Community Grant  
List Released**



**Mayor's  
Proposed  
Budget**



**Community Budget  
Forums & Police  
Commission Hearing**



**Council  
President's  
Budget**



**Deadline for  
Budget  
Adoption**

*March 15*

*Late March*

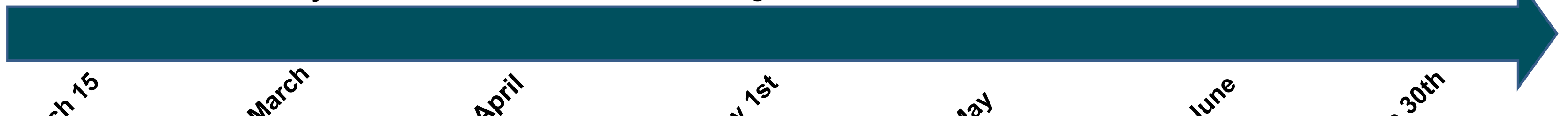
*April*

*May 1st*

*Late May*

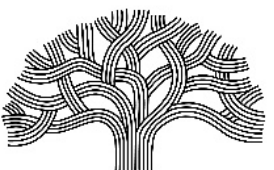
*Mid June*

*June 30th*



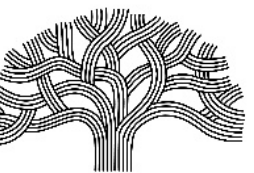
# FY 2023-24 and 24-25 Biennial Budget Outlook

Biennial Forecast	FY2023-24 Preliminary Baseline Revenue	FY2023-24 Preliminary Baseline Expenditures	FY2023-24 Surplus / (Deficit)	FY2024-25 Baseline Revenue	FY2024-25 Baseline Expenditures	FY2024-25 Surplus / (Deficit)
General Purpose Fund	\$750.60M	\$856.39M	(\$105.79)	\$766.95M	\$869.45M	(\$102.50)





# Debt Obligations and Management



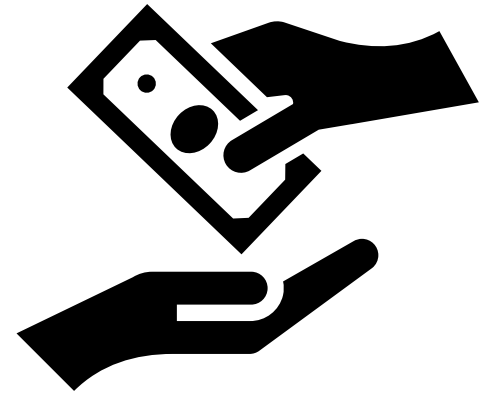
# Debt Obligations



- The City of Oakland's underlying ratings for its bonds as of January 1, 2023 were as follows:

Debt Obligation	Moody's	S&P	Fitch
General Obligation Bonds	Aa1	AA	AA-
Sewer Revenue Debt	-	AA	AA+
Lease Revenue Bonds	Aa2	AA	-
Pension Obligation Bonds	Aa2	AA-	A+
Other Long- Term Borrowings	-	A+	-
Redevelopment Successor Agency of the City of Oakland		A+/AA-/AA	

# Long Term Outstanding Debt



Outstanding Debt -  
\$1.28B as of  
July 1, 2022

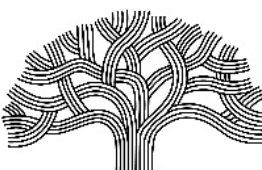
City of Oakland										
Five-Year Forecast of Total Debt Service Obligations										
As of July 1, 2022										
(\$ in thousands)										
Series Name	Original Par Amount	Outstanding Par Amount	Fiscal Year 2022-2023				Fiscal Year 2023-2024			
			Principal	Interest	Other	Total Debt Service	Principal	Interest	Other	Total Debt Service
<b>General Obligation Bonds</b>										
Series 2015A (Refunding)	128,895	70,390	10,410	3,292	-	13,702	2,730	2,771	-	5,501
Series 2017C (Measure DD)	26,500	23,920	580	867	-	1,447	610	838	-	1,448
Series 2017A-1 (Measure KK)	62,735	62,735	-	2,239	-	2,239	-	2,239	-	2,239
Series 2017A-2 (Measure KK)	55,120	40,070	2,865	1,269	-	4,134	2,950	1,183	-	4,133
Series 2020B-1 (Measure KK)	140,010	140,010	-	3,933	-	3,933	-	3,933	-	3,933
Series 2020B-2 (Measure KK)	44,880	33,070	4,365	589	-	4,954	4,435	522	-	4,957
Series 2020 (Refunding)	64,260	55,030	4,740	1,058	-	5,798	4,815	985	-	5,800
Series 2022C-1 (Measure KK)	198,645	198,645	-	6,030	-	6,030	3,410	7,033	-	10,443
Series 2022C-2 (Measure KK)	13,670	13,670	13,670	237	-	13,907				
GOB Subtotal	734,715	637,540	36,630	19,515	-	56,145	18,950	19,503	-	38,453
<b>Lease Revenue Bonds</b>										
Series 2018B (Administration Building)	60,025	36,835	6,650	1,676	-	8,326	6,990	1,335	-	8,325
LRB Subtotal	60,025	36,835	6,650	1,676	-	8,326	6,990	1,335	-	8,325
<b>Pension Obligation Bonds</b>										
Series 2001	195,636	12,670	12,670	40,460	-	53,130				
Series 2012	212,540	162,135	10,755	7,139	-	17,894	47,380	5,894	-	53,274
POB Subtotal	408,176	174,805	23,425	47,599	-	71,024	47,380	5,894	-	53,274
<b>OACCA Bonds (City Obligation)<sup>1</sup></b>										
Series 2015A (Coliseum Arena)	39,868	16,468	4,400	583	-	4,983	4,625	436	-	5,061
Series 2021 (Coliseum)	11,951	11,951	5,340	185	-		5,433	91	-	
OACCA Bonds Subtotal	51,818	28,418	9,740	769	-	4,983	10,058	527	-	5,061
<b>TOTAL Direct Debt Obligations</b>	<b>1,254,734</b>	<b>877,598</b>	<b>76,445</b>	<b>69,558</b>	<b>-</b>	<b>140,478</b>	<b>83,378</b>	<b>27,258</b>	<b>-</b>	<b>105,113</b>

# Long Term Outstanding Debt, continued...



Outstanding Debt -  
\$1.28B as of  
July 1, 2022

City of Oakland										
Five-Year Forecast of Total Debt Service Obligations										
As of July 1, 2022										
(\$ in thousands)										
Series Name	Original Par Amount	Outstanding Par Amount	Fiscal Year 2022-2023				Fiscal Year 2023-2024			
			Principal	Interest	Other	Total Debt Service	Principal	Interest	Other	Total Debt Service
<b>Tax and Revenue Anticipation Note</b>										
TRAN 2022-23 <sup>2</sup>	136,810	136,810			-	-				-
TRAN Subtotal	136,810	136,810	-	-	-	-	-	-	-	-
<b>Master Lease Purchase Agreements</b>										
2013 LED Streetlight (TE and QECB) <sup>3</sup>	16,150	4,139	1,372	126	-	1,497	1,380	84	-	1,464
2014 Vehicle (Schedule No. 1-4)	15,731	1,087	354	22	-	376	362	14	-	376
2016 Vehicle (Schedule No. 1-4)	11,414	1,675	459	27	-	487	467	19	-	487
2017 IT Systems (Schedule No. 1-2)	12,800	3,593	2,340	85	-	2,425	1,912	40	-	1,953
2019 Vehicle (Schedule No. 1-3)	8,100	1,552	269	41	-	310	276	34	-	310
2019 Vehicle (Schedule No. 4-6)	7,900	6,199	1,189	164	-	1,353	683	135	-	817
Master Lease Subtotal	72,095	18,244	5,984	464	-	6,448	5,080	326	-	5,406
<b>Revenue Bonds</b>										
Series 2014A (Sewer Rev. Refunding)	40,590	21,125	2,610	1,034	-	3,644	2,720	926	-	3,646
Revenue Bonds Subtotal	40,590	21,125	2,610	1,034	-	3,644	2,720	926	-	3,646
<b>Special Assessment Bonds</b>										
Series 2012 (District No. 99-1)	3,545	1,000	325	28	-	353	325	28	-	353
Series 2018 (Piedmont Pines 1)	1,380	1,225	55	39	-	94	55	39	-	94
Special Assessment Bonds Subtotal	4,925	2,225	380	67	-	447	380	67	-	447
<b>ORA/ORSA Tax Allocation Bonds</b>										
Series 2006A-T (Central City East)	76,300	38,545	2,330	2,070	-	4,400	2,460	1,937	-	4,397
Series 2006B-T (Coliseum Area)	102,590	49,935	2,310	2,701	-	5,011	2,440	2,569	-	5,009
Series 2006C-T (Broadway/MacArthur)	17,270	6,915	530	372	-	902	560	341	-	901
Series 2010 RZED (Broadway/MacArthur) <sup>3</sup>	7,390	6,830	65	502	-	567	70	497	-	567
Series 2013 (Central District)	102,960	4,130	4,130	103	-	4,233	-	-	-	-
Series 2015-TE (Refunding)	22,510	22,510	-	1,126	-	1,126	-	1,126	-	1,126
Series 2015-T (Refunding)	66,675	43,515	4,955	1,913	-	6,868	1,995	1,780	-	3,775
Series 2018-TE (Refunding)	15,190	15,190	-	760	-	760	-	760	-	760
Series 2018-T (Refunding)	41,765	37,440	3,075	1,380	-	4,455	2,500	1,294	-	3,794
ORSA Bonds Subtotal	452,650	225,010	17,395	10,925	-	28,320	10,025	10,304	-	20,329
<b>TOTAL Debt Obligations</b>	<b>1,961,804</b>	<b>1,281,013</b>	<b>102,814</b>	<b>82,048</b>	<b>-</b>	<b>179,337</b>	<b>101,583</b>	<b>38,881</b>	<b>-</b>	<b>134,940</b>



# Debt Authorization



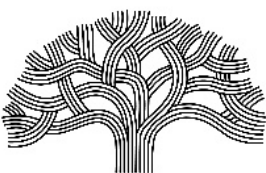
- Voter Authorized General Obligation- Repaid by Ad Valorem (Property) Tax

## Original Authorization

- [2002 Measure DD](#)- \$198.25M Lake Merritt and Estuary
- [2016 Measure KK](#)- \$600M Infrastructure & Affordable Housing
- [2022 Measure U](#)- \$850M Infrastructure & Affordable Housing

## Remaining Authorization

- [2002 Measure DD](#)- \$35.75M
- [2016 Measure KK](#)- \$85M
- [2022 Measure U](#)- \$850M



# Debt Policy



## The California Debt and Investment Advisory Commission (CDIAC)- State Guidance

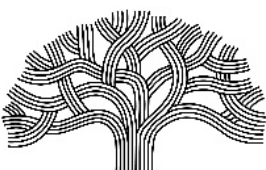
Improves the practice of public finance in California by providing responsive and reliable information, education, and guidance to state and local public agencies and other public finance professionals

### Approach to Debt Management

- Ensure High Credit Quality
- Achieve Lowest Cost of Capital
- Preserve Flexibility
- Prudent Level of Financial Risk
- Maintain Full Compliance
- Ensure Timely Payments

### Debt Policy-GO Bond Policy

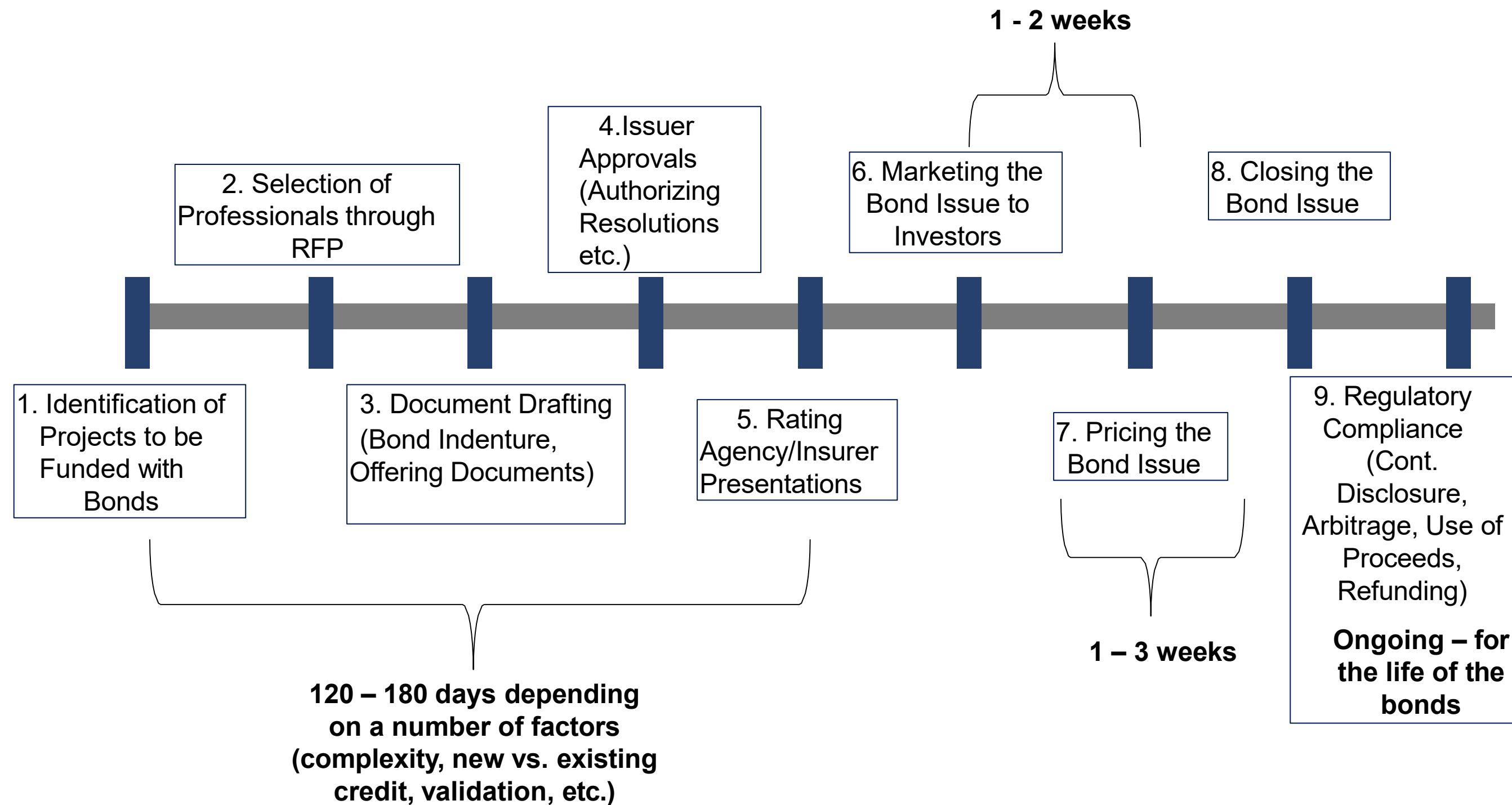
- Maintain Tax Rate at FY2022-23 Tax Rate at \$0.22
- 10-Year Forward Looking Debt Outlook





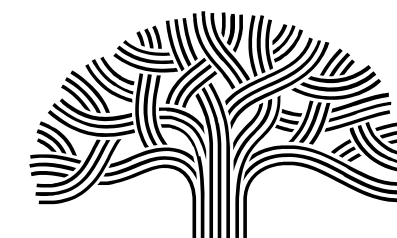
# Debt (Bond) Issuance - Typical Timeline

**Bond Issuance Cycle (Minimum 5 months Process)**





# Long Term Liabilities



CITY OF  
**OAKLAND**

# Long Term Liabilities

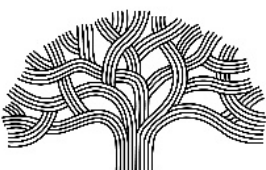
Other Post Retirement Benefits (OPEB)

- Medical Benefits for Retirees

Based on the most recent actuarial valuation as of  
July 1, 2021

- OPEB Liability= \$617 million
- Funded ratio= 5.5%
- Anticipated year of full funding = 2040

**Note**-full funding estimate assumes we maintain policy of contributing 2.5% of payroll every year for OPEB unfunded liability. 2019 labor agreement with sworn bargaining units have significantly contributed to the goal



# Long Term Liabilities

## Pension (Retirement) Benefits

- CalPERS
  - Classic Members
  - The Public Employees' Pension Reform Act- (PEPRA) Members
- Police and Fire Retirement System (PFRS)

Based on the most recent actuarial valuation as of  
July 1, 2021

Oakland Pension Plans	Pension Liability	Funded Ratio
PFRS Plan	\$120 million	79.3%
CalPERS Miscellaneous Plan	\$465 million	80.1%
CalPERS Safety Plan	\$630 million	74.3%
Total	\$1.215 billion	

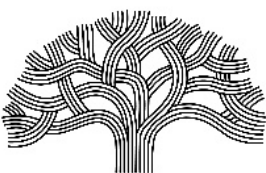


# Long Term Liabilities (Pension)



## CalPERS

- Oakland participates in the CalPERS pension system. City employees hired prior to 6/8/2012, are eligible to retire as early as age 50 (Safety) or age 55 (Miscellaneous) without a reduced service benefit.
- The Public Employees' Pension Reform Act (PEPRA) – an act of the state legislature required all public employees hired after January 1, 2013 to participate in a new tier with a reduced benefit multiplier.
- Oakland does not participate in Social Security.



# Long Term Liabilities (Pension)



## CalPERS

CalPERS	Effective Date	City of Oakland Safety Plan	City of Oakland Miscellaneous Plan
Tier 1	Pre-6/8/2012 Hires	3.0% at age 50; 12 month of highest salary	2.7% at age 55; 12 months FAS
Tier 2	6/8/2012 – 12/31/2012	3.0% at age 55; 36 months FAS	2.5% at age 55; 36 months FAS
Tier 3 (PEPRA)	Post-1/1/2013 Hires	2.0% at age 57; 36 months FAS	2.0% at age 62; 36 months FAS

FAS = Final Average Salary

Source: Miscellaneous Plan of the City of Oakland, Annual Valuation Report as of June 30, 2018



CITY OF OAKLAND

# Long Term Liabilities (Policies)



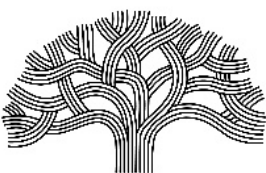
[2019 OPEB Funding Policy](#)- Additional 2.5% of Payroll annually until fully funded

The Primary Objectives of the City's overall program goals are to provide benefits that are:

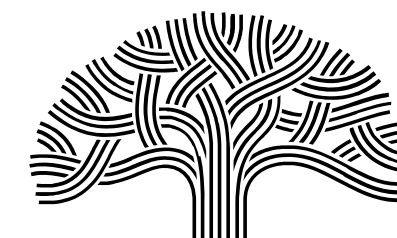
- Affordable in the near-term, without crowding out the City's capacity to deliver quality services to the public or to provide reasonable salary increases to active employees
- Sustainable over the long term, ensuring that benefits will be secure and reliable for career employees throughout retirement, with substantial intergenerational equity for taxpayers in regard to benefit costs, and
- Competitive , to support effective recruitment and retention of a strong municipal workforce.

Consolidated Fiscal Policy-Excess Real Estate Transfer Tax (RETT)

At least 25% shall be used to fund debt retirement and unfunded long-term obligations such as negative fund balances, Police and Fire Retirement System (PFRS) unfunded liabilities, CalPERS pension unfunded liabilities, paid leave unfunded liabilities, and Other Post-Employment Benefits (OPEB) unfunded liabilities



# Cash, Investments, and Reserves



CITY OF  
**OAKLAND**



# Cash, Investments, and Reserves

Cash Management and Investments

September 2022 Cash Management Report  
\$2.183B in Cash and Investments

Government Investments are expressly provided for in the CA Govt Code, City's Investment Policy (more restrictive), Core Principles = Safety, Liquidity, and Yield

Investment Portfolios - City of Oakland and Port of Oakland, ORSA, and Bond Covenant Trustee Investments



# Cash, Investments, and Reserves

## Fund Balance vs. Reserves

Fund Balance- Starting fund balance + Change in fund balance = Ending fund balance.

- Non-Spendable
  - Restricted
  - Committed
  - Assigned
  - Unassigned
- Most of the City's fund balances are restricted, committed or assigned for pension obligations, affordable housing, reserves and capital projects
  - As of June 30, 2022, the City had \$206 million of unassigned General Funds\* balance:
    - \$65.4 million set aside to meet the mandated 7.5% required reserve- FY23 projected
    - \$17 million VSSF- FY23 projected

Fund balances for all the major and nonmajor governmental funds as of June 30, 2022, were distributed as follows (in thousands):

	General Fund	Federal/State Grant Fund	LMHF <sup>1</sup>	Municipal Capital Improvement Fund	Other Special Revenue Fund	Other Governmental Funds	Total
<b>Nonspendable:</b>							
Prepaid items	\$ 1,271	\$ 123	\$ —	\$ 1	\$ 354	\$ 49	\$ 1,798
Property held for resale with no restrictions on use of proceeds	17,964	—	—	—	—	—	17,964
<b>Total nonspendable</b>	<b>19,235</b>	<b>123</b>	<b>—</b>	<b>1</b>	<b>354</b>	<b>49</b>	<b>19,762</b>
<b>Restricted for:</b>							
Capital projects	—	—	1,581	316,742	—	52,290	370,613
Pension obligations annuity	40,565	—	—	—	—	—	40,565
Pension obligations PFRS	246,429	—	—	—	—	—	246,429
Debt service	—	—	—	—	—	39,851	39,851
Property held for sale	—	—	30,677	123,453	—	—	154,130
Housing projects	—	—	31,090	—	—	—	31,090
<b>Total restricted</b>	<b>286,994</b>	<b>—</b>	<b>63,348</b>	<b>440,195</b>	<b>—</b>	<b>92,141</b>	<b>882,678</b>
<b>Committed for:</b>							
Vital services	2,799	—	—	—	—	—	2,799
Affordable housing	49,396	—	—	—	—	—	49,396
Measure Q, Library, Kids First, and museum trust	—	—	—	—	8,592	1,675	10,267
<b>Total committed</b>	<b>52,195</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,592</b>	<b>1,675</b>	<b>62,462</b>
<b>Assigned for:</b>							
Measure HH projects	8,930	—	—	—	—	—	8,930
Capital projects	1,587	—	—	—	200,526	—	202,113
General government	16,428	—	—	—	—	—	16,428
Public safety	12,374	—	—	—	—	—	12,374
Community and human services	—	—	—	—	—	6,266	6,266
Community and economic development	5,410	—	—	—	—	—	5,410
Public works and transportation	4,522	—	—	—	—	—	4,522
<b>Total assigned</b>	<b>49,251</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>200,526</b>	<b>6,266</b>	<b>256,043</b>
<b>Unassigned</b>	<b>206,236</b>	<b>(5,431)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,190)</b>	<b>199,615</b>
<b>Total</b>	<b>\$ 613,911</b>	<b>\$ (5,308)</b>	<b>\$ 63,348</b>	<b>\$ 440,196</b>	<b>\$ 209,472</b>	<b>\$ 98,941</b>	<b>\$ 1,420,560</b>

<sup>1</sup> Low and Moderate Income Housing Asset Fund

# Cash, Investments, and Reserves

## Reserves and Restricted Cash

Operating Reserves-Can be held as fund balance

Consolidated Fiscal Policy (CFP) Reserve Policies

General Purpose Fund- FY 2022-23 Adopted Mid-Cycle Budget \$872.07M

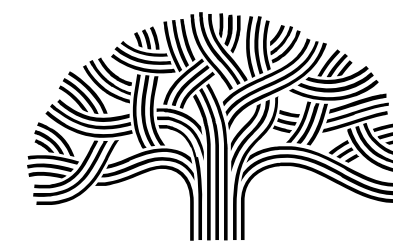
- Emergency Reserve(1011): 7.5%-\$65.4M
- Vital Services Fund (1020): 15% of GPF Revs-\$10.5M

**Appropriate Fund Balance Level:** Typically no less than 60 days or two months (about 16.5%-16.7%) of operating expenditures for the general fund

*- Municipal Research and Services Center*



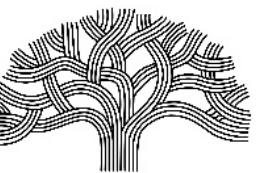
# Oakland Redevelopment Successor Agency (ORSA)



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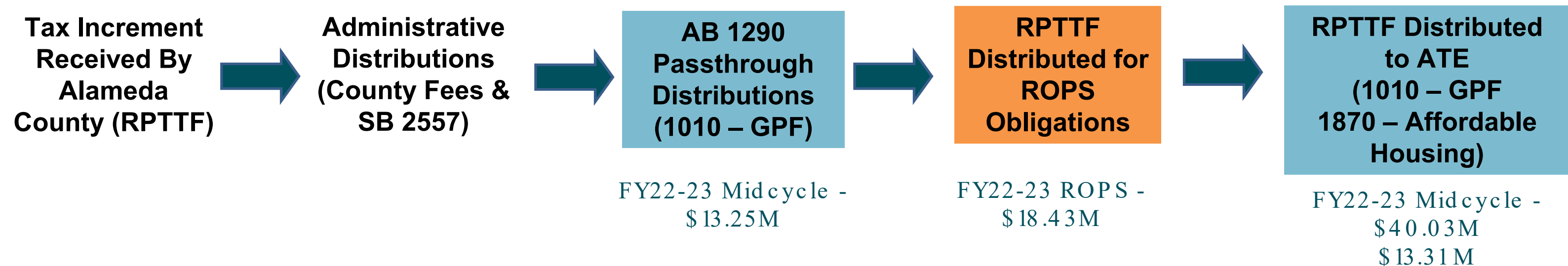
# Oakland Redevelopment Successor Agency (ORSA)

- Dissolution of the Redevelopment Agency
- Finding of Completion – May 2013
- State of California –Department of Finance (DOF)
- County of Alameda Countywide Oversight Board
- City Council acts as ORSA Board

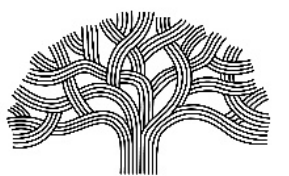
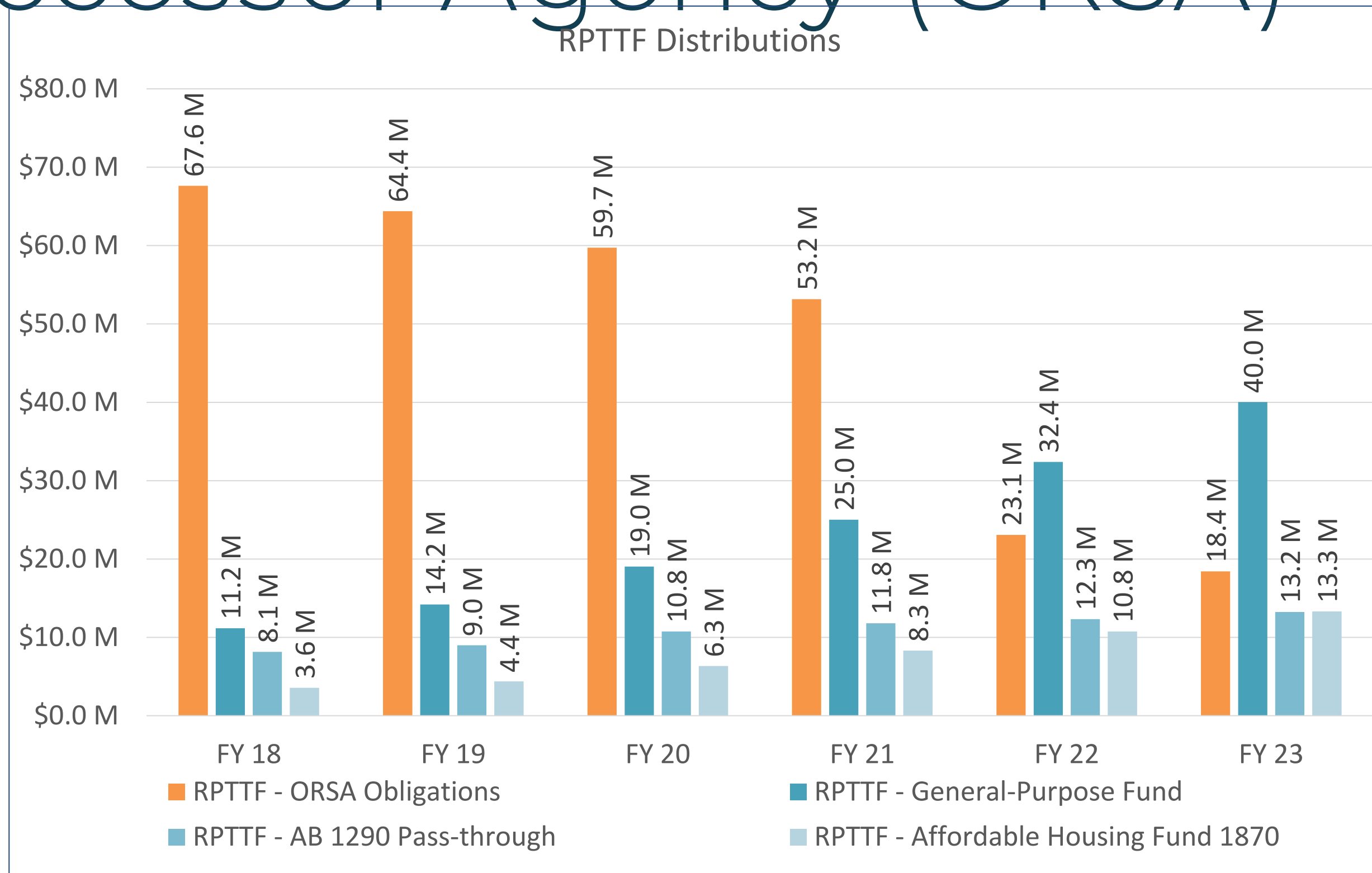


# Oakland Redevelopment Successor Agency (ORSA)

- Redevelopment Property Tax Trust Fund (RPTTF) - The RPTTF is a fund administered by the County that holds property tax funds that formerly would have been the tax increment funds of the Redevelopment Agency. ORSA's approved enforceable obligations are paid with this funding via the annual Recognized Obligation Payment Schedule (ROPS).
- AB 1290 requires that all funds collected by the Redevelopment Agency are "passed-through" to the affected taxing entities. A pass-through payment is the return of tax dollars from a redevelopment agency to affected taxing entities (ATEs).
- Ordinance No. 13139 requires that 25% of residual RPTTF are deposited into the Affordable Housing Trust Fund (1870) to increase, improve, and preserve affordable housing with priority given to very low-income households.

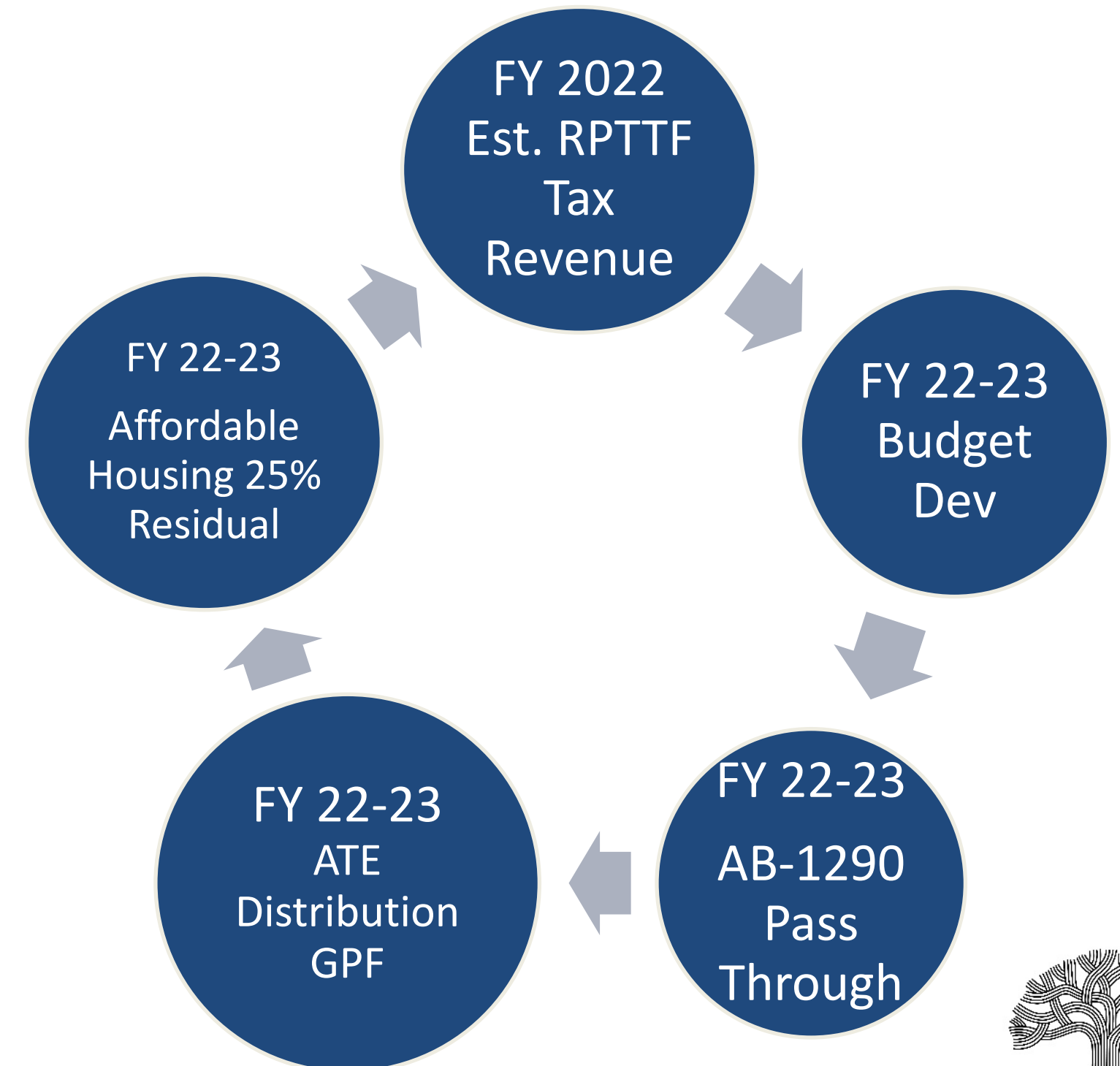


# Oakland Redevelopment Successor Agency (ORSA)



# Oakland Redevelopment Successor Agency (ORSA)

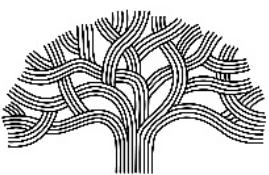
- ORSA Entity
  - Redevelopment Property Tax Trust Fund (RPTTF)
  - Recognized Obligation Payment Schedule (ROPS)
- City Entity
  - Estimated Tax Revenue
  - Budget Cycle
    - Pass-Through(s) (1010 & AB 1290)
    - Ordinance 13139 Residual RPTTF (1870 – Affordable Housing Trust Fund)





# Oakland Redevelopment Successor Agency (ORSA)

- City Departments Winding Down ORSA
  - Housing & Community Development Department
  - Economic & Workforce Development
  - Finance Department (Debt Service Only)



# KEY DELIVERABLES

- Annual Consolidated Financial Report (ACFR)
- Adopted Biennial Budget
- Revenue And Expenditure Reports
- Five Year Financial Forecast
- Continuing Disclosures
- Cash Management Reports
- Single Audits
- ORSA - Recognized Obligation Payment Schedule (ROPS)

City of Oakland | Financial Reporting  
(oaklandca.gov)