



AGENDA REPORT

TO: Jestin D. Johnson
City Administrator

FROM: Bradley Johnson
Finance Director

SUBJECT: Budget Advisory Commission (BAC)
FY2025-27 Budget Process
Assessment and Recommendations

DATE: February 24, 2026

City Administrator Approval


Jestin Johnson (Apr 9, 2026 12:42:21 PDT)

Date: Apr 9, 2026

RECOMMENDATION

Staff Recommends That The City Council Receive A Report From The Budget Advisory Commission (BAC) Assessment and Recommendations of the FY2025-27 City Budget Process.

EXECUTIVE SUMMARY

The Budget Advisory Commission (BAC), in accordance with the City's Consolidated Fiscal Policy, submitted their Assessment and Recommendations evaluating the FY2025-27 Biennial Budget Process. The report evaluates the City's approach to budget transparency and public engagement.

During the FY2025-27 budget cycle, the budget process implemented several changes in response to the FY2023-25 BAC recommendations and community feedback. These included clearer and more consistent budget materials, community forums explaining the City's structural deficit, increased availability of historical and comparative fiscal data, online budget information (available in over 100 languages), in-person meetings, live broadcasting, online Zoom meetings, and collaboration with community organizations to broaden access to budget information. These efforts represented a shift toward more transparency and fiscal education during a period of significant financial challenges.

The BAC FY2025-27 report identifies concerns regarding compressed timelines, accessibility barriers, and limited opportunities for residents to provide direct input before key budget decisions are finalized. The FY2025-27 budget was developed under unprecedented fiscal, legal, and operational pressures. Early budget adoption ensured fiscal stability, continuity of City services, compliance with budget adoption, and reflected responsible fiscal planning in the face of a significant structural deficit.

Given these constraints, the budget process prioritized providing residents with accurate, foundational information about the structural deficit and budget limitations. Although, this

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approach improved transparency, the budget process is continually refined to improve access to information.

Staff recommend that the City Council receive BAC's FY2025-27 assessment and recommendations for informational purposes and note any items of particular interest for further analysis.

BACKGROUND / LEGISLATIVE HISTORY

Section 3, Item 12 of the City's CFP Ordinance [13487 C.M.S.](#) requires the Budget Advisory Commission to submit a report on process feedback and continual improvement of the City's budget process to the Finance & Management Committee and City Council. That report is included as ***Attachment A***.

ANALYSIS AND POLICY ALTERNATIVES

The BAC recommendations are presented in the formal budget process evaluation report, included as ***Attachment A***.

Receiving this report will advance the City's goal of **responsive, trustworthy government**. The BAC's duty as established in the City's CFP Ordinance [13487 C.M.S.](#), Section 3, Item 12 requires that the Commission evaluate the biennial budget process and provide recommendations across ten (10) guiding principles on improving the budget process to ensure that resident's interests are heard and actively considered as part of budget deliberations.

RELATED PLANNING EFFORTS

The BAC report supports the Strategic Priority to Align Budget with Citywide Priorities linked here <https://www.oaklandca.gov/Government/Departments/City-Administrator/Strategic-Plan-2025-2028>.

Strategic Priority 5 Align Budget with Citywide Priorities provides internal structure and systems to align the budget with citywide priorities, the BAC's recommendations strengthen the external engagement and transparency needed to ensure priorities are communicated to residents. These are complementary planning efforts that ensure strategy, budgeting, and public participation are more cohesive and effective to reflect Council goals and community priorities.

FISCAL IMPACT

There are no direct fiscal impacts in the acceptance of this report. Providing additional language and accessibility accommodation at townhall meetings held during the budget process may include a fiscal impact. This would be based upon the specific needs requested in each City Council district.

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PUBLIC OUTREACH / INTEREST

No public outreach was necessary in the preparation of this staff report. The Budget Advisory Commission discussed their comments and recommendations on the Assessment and Recommendations, City Budget Process FY2025-27 at public and noticed meetings of that body prior to adoption.

COORDINATION

An ad hoc working group of the Oakland Budget Advisory Commission coordinated with the full Oakland Budget Advisory Commission, the Department of Finance's Budget Bureau, and the City Administrator's Office to produce this report and agenda item.

RACE AND EQUITY

Staff will continue working with the BAC to identify enhancements to engagement practices in future budget cycles, consistent with available resources and operational requirements.

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ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Receive A Report From The Budget Advisory Commission (BAC) Assessment and Recommendations of the FY2025-27 City Budget Process.

For questions regarding this report, please contact Tiffany Kirkpatrick, Budget & Management Analyst, at 510-238-2366.

Respectfully submitted,

Pooja Shrestha

POOJA SHRESTHA
Acting Director of Finance
Finance Department

Prepared by:
Tiffany Kirkpatrick, Budget & Management
Analyst, Finance Department, Budget Bureau

Attachments (1):

A - Assessment and Recommendations, City Budget Process FY 2025-27