

In Practice

FINANCE TEAM | ACCOUNTING | HR MATTERS | INTERVIEW | 10 STEPS



FINANCE TEAM

All Hands on Deck

Teamwork helps the City of Oak Harbor make big changes with a small staff

BY ALISON WUENSCH

GFOA's **Alison Wuensch** spoke to **David Goldman**, the deputy city administrator and finance director of the City of Oak Harbor, Washington; **Sandra Place**, the administration manager for Oak Harbor Public Works; **Chas Webster**, Oak Harbor's financial planning manager; and **Ashley Ramos**, the city's accounting manager. They spoke about the city's new dynamics, helping staff understand all the changes, and, of course, Trevor.

The finance team at the City of Oak Harbor, Washington, knows how to have fun.

David Goldman, the city's deputy city administrator and finance director, has been in government for approximately 30 years, so he knows that not everyone enjoys

working on the budget as he does—which is why he tries to keep things cheerful.

Sandra Place, the administration manager for the City of Oak Harbor Public Works and a self-described “outsider of finance,” has been with the city for 29 years, and this will be her 14th biennial budget cycle. “I can tell you that, by far, this has been the best one,”

she said—because new people are bringing in fresh energy and new dynamics.

One of those new dynamics? Trevor, the Base Budget representative. Goldman and the city's finance team have created animated videos featuring the fictional character, Trevor, walking city employees through the budget process in space.

It isn't just Trevor, though. Several other videos walk people through other aspects of public finance and feature songs that aim to get stuck in your head. But the fun videos are just icing on the cake, really, for the work the finance team has put into communicating with and educating both city employees and the public.

Chas Webster, the city's financial planning manager, shared that with Goldman, Place, and Ashley Ramos, the accounting manager, "we've got a great team"—a sentiment shared by all the team's members. The finance team's foundational work on open communication, education, and transparency has ingrained a sense of fairness in the budget process, as well as other big changes happening at the city.

Oak Harbor has about 25,000 residents and is located on Whidbey Island in the Puget Sound. It is home to Naval Air Station Whidbey Island, and the population includes several thousand sailors, although there isn't enough housing for them all to live in the city. Goldman estimates that a large portion of their population base is either directly or indirectly part of the military. Many retired military service members choose to retire in the city, as it is more affordable than the rest of the Seattle area and nearby California. The city has about 160 full-time employees, with a relatively small finance department of 12 employees.

Goldman has worked for larger cities with larger finance departments and noted that there are advantages and disadvantages to being smaller. He sums it up: "We have to make do with what we have." People are hesitant to undertake large projects because they are already stretched thin—but Goldman also finds that being a small city lends itself to collaboration. "I find that it's a lot easier to get in contact with people from throughout the city. Not just the department directors, but all

the staff, working with them, talking with them, and finding out how the change that we are looking at making will affect them. Getting their feedback directly helps the process along."

The city is preparing its 2027-2028 biennial budget. It started program budgeting last biennial, as well as implementing a new ERP system. With so many large projects and changes underway, Goldman and the finance team recognized the need to bring people along by educating them and being transparent about the decisions that were being made. Previously, finance met directly with the mayor or city administrator, and they made decisions. Finance staff shared the decisions made, but department directors were not part of the conversation.

"They also didn't hear the other people who submitted proposals," Goldman explained. "They didn't understand why what they submitted wasn't the most important one because they didn't see what the other submissions were." So for this biennial budget, the city held a meeting with all the directors in the room, as well as the mayor and the city administrator. They discussed the budget together, and people were able to ask questions of each other, which helped them understand each other's perspectives and the true priorities for the city.

Though still implementing its ERP project, the city went live with financials in May 2026 with a new chart of accounts that accommodated its programs for program budgeting.

"We have a lot of work to teach the different departments on how things work and to ensure that when they're entering stuff into the budget, they're splitting it up into the programs," Goldman said.

The city also introduced monthly performance measurements in 2025. Departments were used to giving Finance a number at the end of the year, and that number went into a report. After the change, some of the new monthly performance measurements weren't working out—the performance measurements created much more work for the departments, and they questioned whether the information they were collecting was useful. This process has been refined over the past six months in preparation for providing business intelligence to the city council, the mayor, and the residents.

How do you get people on board? For Ramos, education is critical. "It is constant reminders and teaching, explaining why this is important, why it is in place, and how it will help us in years to come. We aren't too harsh about it, just making it educational."

Webster added that there has also been a lot of fatigue from implementing the ERP system. "We cared a lot about the experience that everybody would have, so there were always ideas about how we could train while we are implementing—just building that momentum and keeping that momentum going. It took a lot, but I think what makes the difference is having the support from each other, and the staff understands that we put our best into this."

COLLABORATION IN ACTION | The City of Oak Harbor's Dream Team



DAVID GOLDMAN

Deputy City Administrator and Finance Director



SANDRA PLACE

Public Works Administration Manager



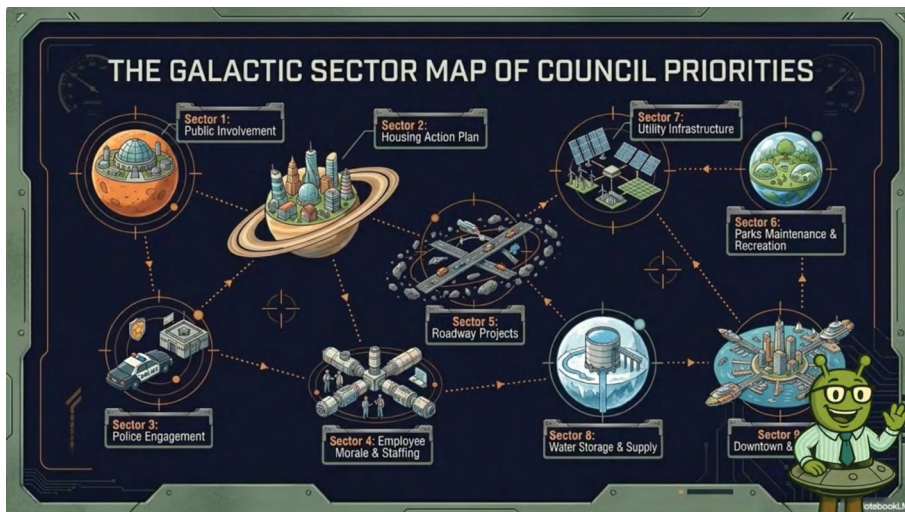
CHAS WEBSTER

Financial Planning Manager



ASHLEY RAMOS

Accounting Manager



The City of Oak Harbor, Washington, uses animated videos to guide staff through the biennial budget process, featuring imaginative elements such as a galactic map of city council priorities and Trevor, a fictional character who helps explain the process.

"It took time. Don't try to do it all at once and expect it to be perfect. Be ready to be flexible, take everybody's perspectives into consideration, and have fun with it."

CHAS WEBSTER

The changes with the ERP implementation and the new budget cycle process and program budgeting are iterative improvement processes, Webster noted, and an essential aspect of this was keeping the feedback loop open, consistent, and constant, and making yourself available. The finance team made themselves available for calls and Teams meetings, and Goldman established drop-in hours.

For Place, that was the best feature of the new budget cycle process—being able to verbalize conversations instead of having them via email. As Goldman explained, they held open labs every day for five days and provided drop-in time for a few more days. "We knew we were done when nobody dropped in the last day because all their questions were answered."

Place's advice from a departmental perspective was "Don't be afraid to ask questions." As she put it, "there's always

that fear of failure, and I don't think we have that here internally. I may not know something, but I can call up Chas, I can call up Ashley, I can call up Dave, and I can say, hey, educate me." The departments are the ones who have to live and operate within the budget set in place, she noted, and the finance team does a good job of keeping the departments in the loop, providing support, and explaining the why instead of just saying no. "What made the biggest difference is they didn't just assume that it was going to work for us. They took the time to ask."

At the end of the day, Goldman, Webster, Ramos, and Place want to ensure that they are producing something of value to the community—which is also an iterative improvement process. The budget process includes a budget retreat where city council members discuss the city's issues and determine their main priorities for the

city. During the most recent retreat, the city council determined nine major priorities, and those priorities are baked into the budget. Every capital project must tie into one of those nine priorities. Goldman then presents on the priorities to the city council.

Though the finance team is doing an excellent job of implementing positive and collaborative change, there are still some dark clouds on the horizon for the city. The State of Washington has a strict limit on property taxes, and it is creating revenue issues for local jurisdictions. "The bottom line is there is a structural imbalance. Property taxes are limited, and sales taxes depend on the economy," Goldman said. His projections show expenses outpacing revenue growth at respective rates of 5 percent expense to 1 percent. Though Goldman and others are sharing their concerns at meetings for the Association of Washington Cities and hoping to put some legislative pressure on the state, there is no immediate fix. Those structural imbalances have put extra pressure on the city's finance team to navigate difficult budget conversations and to ensure that the ERP implementation is successful.

Another issue is having enough time, especially with the ERP implementation in addition to their normal job duties. For Place, "Time is always my enemy because resources are spread thin and everybody has a project. When do I have time to do all these projects? We just don't have time to do everything that everybody wants, and we have to communicate that."

But they are starting to see results. "It took time," Webster said, pointing out that many of these major changes started in 2024. "Don't try to do it all at once and expect it to be perfect. Be ready to be flexible, take everybody's perspectives into consideration, and have fun with it."

The rest of the team agreed. "I find that a lot of these things make people a little nervous because it sounds like it's going to take a lot of time," Goldman said. "People talk themselves out of doing something because they don't think they'll be able to accomplish it. In reality, you don't have to have the perfect plan



The City of Oak Harbor is located on Whidbey Island in Washington's Puget Sound.

"In reality, you don't have to have the perfect plan or the perfect situation to start. You just have to start. Take that first step and then build as you go."

DAVID GOLDMAN

or the perfect situation to start. You just have to start. Take that first step and then build as you go."

The team reiterated the importance of trusting the process. "Give yourself some grace if you are already giving over 100 percent," Ramos added. "Sometimes you need to take a break, step back, and come back fresh. It's a lot, but just be patient with yourself that eventually it'll all get done."

City staff, supported by the finance team, have given it time, trusting the process and the people to implement these major changes. Webster reminds herself and the team that "change is what's constant. I have to keep that open mind and just keep showing up, keeping a good attitude about it."

Goldman, Webster, Ramos, and Place have kept showing up, for each other, for

other city staff, and for residents, and they are beginning to see dividends. It is the city's first budget cycle using the new ERP, and Webster said she is like a cheerleader—"We've got it. Look how great this is working. Look how automated it is."

Other city staff are starting to see it, too. One of Place's team members was impressed at how quickly he was able to pull an invoice, rather than looking for a scanned copy in a folder. Getting to this point has required hard work, Place said, but "with any new software, the more you put in, the more you are going to get out of it. The things that were promised are coming true, but it took a little bit of time. We've trusted that process, and now we're reaping the benefits of implementing the first phase."

Webster and the rest of the team are sharing these changes with staff to help them feel less nervous. "Budgeting itself is kind of nerve-wracking for departments, and then we add another layer of teaching you how to use this new ERP," he noted. Webster also highlighted Goldman's ideas to get new information across to users, and to make it easily and readily available. One of these ideas was to record a video to teach the public about property taxes.

But it didn't stop there.

The team used AI to produce additional videos to educate both the public and city staff. The local business and occupation tax videos not only included visually engaging overviews, but they got their own song, as well. The biennial budget process also got its own song. And don't forget about Trevor, the Base Budget representative who supports Base Budget, Goldman, and the rest of the city staff in getting through the biennial budget process.

In the video, Goldman starts to explain the biennial budget process, and Trevor—who's been on vacation elsewhere in the galaxy—interrupts him in spectacular fashion by crash-landing in the middle of the city. Trevor then guides a cartoon Goldman to Mission Control for the Budget Launch sequence, complete with a galactic sector map of council priorities.

"I love the videos," Place said.

"That's how I stay engaged. The videos are fun. It is not like Trevor is going to put the numbers in the budget for us, but the videos are fun and engaging."

The videos, along with the supportive, transparent environment that the finance team at the City of Oak Harbor has worked diligently to cultivate, have helped and will continue to help city staff and residents understand the major changes in their city. ■



Alison Wuensch is a consultant with GFOA's Research and Consulting Center (RCC).