CITY OF OAKLAND

AGENDA REPORT

TO:	Sabrina B. Landreth City Administrator	**FROM:**	Katano Kasaine Finance Director
SUBJECT:	Charter Amendment Career Jobs Now Fund	**DATE:**	July 5, 2018

City Administrator Approval Date: 7/12/18

RECOMMENDATION

Adopt A Resolution On The City Council's Own Motion Submitting To The Voters At The General Municipal Election On November 6, 2018, A Proposed Amendment To The Oakland City Charter To Establish The Career Jobs Now! Fund To Provide Funding For Job Training Services In The Amount Of Seven Percent Of Annual Unrestricted Revenues Received By The City From The New Construction Of Market Rate Housing And Commercial Developments Completed On Or After January 1, 2019; And Directing The City Clerk To Fix The Date For Submission Of Arguments, Provide For Notice And Publication, And Take Any And All Actions Necessary Under Law To Prepare For And Conduct The November 6, 2018, General Municipal Election

EXECUTIVE SUMMARY

Staff has identified the following administrative challenges with implementing the proposed charter amendment setting aside seven percent of annual unrestricted revenues from new construction for 35 years:

- It may be impossible to identify the unrestricted General Purpose Fund (GPF) property tax revenues associated with new development, as the City does not currently distinguish revenues arising from new development from revenues arising from existing development.
- The initial implementation cost to the City is estimated at $1.35 million.
- The base spending requirement could result in GPF expenditure reductions in other service areas in order to fund the requirements of the proposed measure.
- The timeline for distribution of funds included in the measure cannot be met due to the administrative structure that would required time and resources to put into place.

- The proposed amendment would directly impact and reduce the allocation of funds to the Affordable Housing Trust Fund, Kids First! Fund, and Vital Services Stabilization Fund.
- The distribution mechanisms of the proposed measure may violate Federal Grant guidelines and jeopardize Federal funding for job training.

Other staff concerns and questions regarding this measure include:

- The approval of the proposed Charter amendment would require the City to re-open the FY 2018-19 Midcycle Budget and potentially make reductions in presently funded City services and projects.
- For new developments completed after January 1, 2019, it is unclear if the seven percent set-aside would be based upon Real Estate Transfer Tax revenues derived from the first transfer of the property and/or for each subsequent transfer of a property that occurs through 2054 or longer.
- The proposed Charter Amendment does not provide a definition of "new market rate housing and commercial development." The lack of definition creates uncertainty around the application of the seven percent to recently completed developments. There may be two different dates associated with the development of the parcel, the "year built" date, and the "effective year built" date. The date that is used will affect the implementation and costs of this measure.
- If an existing business that pays business tax moves from a building completed before January 1, 2019 to a building completed after January 1, 2019, are the subsequent revenues generated from this business considered as derived from new construction?

BACKGROUND / LEGISLATIVE HISTORY

At the Rules Committee meeting of June 28, 2018, Council member Brooks requested the scheduling of the proposed resolution that, if passed, would place on the November 6, 2018 General Election ballot as a City of Oakland Charter Amendment.

The proposed amendment would require a set aside of seven percent of annual unrestricted revenues derived from new residential and commercial construction. The proposed Charter Amendment is intended to set aside revenue from property tax, real estate transfer tax, and business tax, which could fund Oakland job training programs for low income, unemployed, and under-skilled Oakland residents, including persons who were previously incarcerated, for a period of 35 years. The City Council may extend the provisions of the charter amendment for up to 15 years. Without referral back to the voters.

Per the proposed Charter Amendment language, funding would be disbursed no less than 90 percent for eligible programs and no more than 10 percent for planning, independent evaluation, communication, and outreach. **There is no dedicated funding to administer the program. The cost to administer the program would be covered by current revenue in the General Purpose Fund (GPF).** There are significant challenges with the proposed Charter Amendment, including its impact on the GPF, funding disbursement timelines, and the administrative burdens imposed.

ANALYSIS AND POLICY ALTERNATIVES

The proposed Charter Amendment seeks to provide a dedicated funding source for job training programs annually for 35 years in the amount of seven percent from annual unrestricted revenues derived from new construction of residential and commercial properties. There are significant complications with the implementation of the proposed amendment. The following highlights each identified issue.

1. Calculation of the Seven Percent Set-Aside

A key question that needs to be addressed in the proposal is regarding the calculation of the seven percent of specified unrestricted revenues received from the new construction of new market rate housing and commercial development. **For properties completed after January 1, 2019, would the seven percent set-aside be based upon revenues derived from the first transfer of the property or for each subsequent transfer of a property that occurs through 2054 or longer?**

"New market rate housing and commercial development," as referenced in the proposal needs to be defined. The lack of definition creates uncertainty around the application of the seven percent to recently completed developments. Real property can have two different dates associated with the development of the parcel, the "year built" date, which is normally defined as when at least 50 percent of the original construction was completed and the "effective year built" date, which takes into account any subsequent new construction or major rehabilitation of the property.

For example: A property that was originally built in 1961 and most recently housed a car dealership remitting property tax and business license tax could be redeveloped into a mixed-use development completed in 2019. Due to the property being substantially rehabilitated, the property would have an effective year built date of 2019.

- Would this property be treated as "new commercial development"? If so, then the revenues in the existing GPF budgetary and economic forecasts anticipated from this parcel would be reduced by the seven percent Career Jobs Now! set aside.
- For parcels that have both a "year built" date and an "effective year built" date that is after January 1, 2019, would the existing property tax, business tax and real estate transfer tax be considered baseline and only new revenues (effectively tax increment) derived from the rehabilitation of the property be subject the seven percent set aside?

It is not unreasonable to expect that many existing residential and commercial developments will be substantially rehabilitated over the life of the Charter Amendment, effectively reallocating anticipated GPF revenue growth from existing City services to the Career Jobs Now! fund.

2. Identification of Revenue from New Development

Section 802 of the City of Oakland Charter minimally describes the levy of property tax as, "all taxable property in the City," which results in multiple types of property tax revenues. However, the measure limits the revenue set-aside to revenues received from real property. Property taxes most likely associated with new commercial or market rate construction are:

- *Secured-* The secured property tax is ad valorem, which means that the tax paid on a property is proportional to the property's value. The annual tax owed is a maximum of one percent of a property's assessed value, and the assessed value can only increase a maximum two percent each year unless ownership changes, in which case the prevailing market value assessment is used as the basis for taxation. The one percent of property tax assessed value (net after any exemption) is collected by the County and is distributed to various public entities in accordance with a complex formula. The County's computation results in the City receiving approximately 24-26 percent of total collections.

- *Secured Supplemental-* The supplemental assessment roll contains a listing of all property that has undergone a change in ownership or experienced new construction.

- *Unitary-* A group of properties that operate as a unit as part of the primary function of the assessee.

- *Residual Property Tax Trust Fund*[1]- Real property tax increment from secured and unsecured property located in the City's recognized redevelopment areas. The County Auditor Controller administers the residual property tax trust fund (RPTTF). It distributes RPTTF revenue to local taxing entities either pursuant to pre-existing pass-through agreements with the former Redevelopment Agency or statute. If funds remain in the RPTTF after payments are made from the successor agency's Recognized Obligation Payment Schedule (ROPS), they are considered to be residual RPTTF funds, and are distributed proportionally to the City and other taxing agencies that would otherwise have received property tax revenues from the former project areas. As the years progress and recognized obligations fall off the recognized obligation payment scheduled, RPTTF returning to the GPF will include real property tax revenues derived from new construction. However, there is currently no mechanism to differentiate those revenues from other RPTTF revenues.

The City currently has approximately 111,431 total parcels and 10 redevelopment areas that are part of the County's property equation. Of the 111,431 total parcels, 40,750 or 36.57 percent are located in a redevelopment area. The amount of property tax revenues received from a newly constructed property will depend upon the location of the newly constructed property and if the property is in a recognized redevelopment area. The bulk of new property tax revenues generated from new development in redevelopment project areas will be directed to the Redevelopment Successor Agency's property tax trust fund to pay for existing obligations. Thus, while the City will experience property tax growth, substantial growth from property tax revenues from some of the City's major projects, such as Brooklyn Basin and the Army Base, will be slow to be realized in the GPF as they are located in redevelopment project areas. See ***Table 1*** below.

[1] Due the dissolution of redevelopment in 2011, tax increment funding that previously went to the redevelopment agency is now placed in a county-wide Redevelopment Property Tax Trust Fund (RPTTF). Each year, the City as the successor agency prepares a Recognized Obligation Payment Schedule (ROPS) that details all the obligations the former redevelopment agency entered into that the successor agency must now fulfill, and the funding requirements for those obligations for the next year. This is submitted to the state, which then authorizes remission of RPTTF revenue that is necessary to fulfill those obligations.

Table 1- Distribution of Property Tax Revenues

Project Area	Number of Taxable Parcels	Total All Net Assesses Valuation (Secured & Unsecured)	Total Secured & Unsecured Property Tax Revenue	Total General Fund Group Revenue*	Percent of Property Tax Revenue	Total Successor Agency Revenue	Percent of Property Tax Revenue
City of Oakland General Taxing District-No RDA	69715	$ 34,312,541,602	$159,118,897	$ 159,118,897	100%	$ -	0.00%
Acorn Redevelopment Project	199	$ 208,172,291	$ 963,137	$ 963,137	100%	$ -	0.00%
Army Base Redevelopment Project	673	$ 771,223,069	$ 6,632,055	$ 1,782,194	26.87%	$ 4,849,861	73.13%
Broadway/MacArthur/San Pablo RDA	1938	$ 1,315,359,991	$ 13,150,299	$ 2,120,169	16.12%	$ 11,030,131	83.88%
Central City East	15901	$ 4,176,316,302	$ 35,743,134	$ 10,122,460	28.32%	$ 25,620,673	71.68%
Central Dist. 82 Annex	14	$ 51,143,405	$ 611,706	$ 19,721	3.22%	$ 591,985	96.78%
Central District 2002 West Annex	50	$ 111,061,034	$ 1,218,840	$ 115,970	9.51%	$ 1,102,870	90.49%
Central District Redevelopment Project Area	5518	$ 6,706,232,483	$ 78,743,767	$ 4,226,306	5.37%	$ 74,517,461	94.63%
Coliseum 1998 Annex	995	$ 612,933,902	$ 6,163,678	$ 966,019	15.67%	$ 5,197,659	84.33%
Coliseum Redevelopment Project Area	9854	$ 4,253,119,229	$ 42,349,164	$ 10,515,217	24.83%	$ 31,833,946	75.17%
Oak Center Redevelopment Project Area	704	$ 226,557,407	$ 1,049,176	$ 1,049,176	100%	$ -	0.00%
Oak Knoll	6	$ 81,509,129	$ 981,777	$ 38,309	3.90%	$ 943,468	96.10%
Stanford/Adeline RP Area	63	$ 22,562,051	$ 104,433	$ 104,433	100%	$ -	0.00%
West Oakland Redevelopment Project	5801	$ 1,994,127,737	$ 17,372,912	$ 4,657,432	26.81%	$ 12,715,480	73.19%
Total	111,431	$ 54,842,859,632	$364,202,974	$ 195,799,440	53.76%	$168,403,534	46.24%

* Includes property tax revenues deposited into General Fund Group Sub-Fund 1200, which is restricted tax override
Highlighted rows are the project areas for significant development projects.

The City does not currently distinguish revenues coming from new development built in any particular year from existing development. Further, the City's property tax receipts from Alameda County do not reflect this information. It would be a difficult process to determine which secured and unitary property tax revenues were generated from new development in any particular year. It would be impossible for the City to disaggregate which RPTTF revenues were associated with new development due to how redevelopment related tax increment property taxes are distributed to the taxing entities.

3. Estimated Revenues

As noted above, the proposed Charter Amendment does not provide a definition of new market rate housing and commercial development. For purposes of this analysis staff used the original year built date as the definition. In an examination of the proposed amendment, staff conducted a rough analysis of the revenues derived from residential and commercial construction with an effective year date 2016. **Due to the parcel level data available, it is extremely difficult to create a revenue estimate and any rough estimate will include revenues derived from the property tax override that are restricted and deposited into the Tax Override Fund in the General Fund Group, which is restricted to funding benefits for public safety retirees.**

Using available county data, staff identified 156 taxable parcels that have an effective year date of 2016. The total General Fund Group real property tax revenue currently generated by those properties is $871,789, **including revenues derived from the property tax override that are deposited into the Tax Override Fund within the General Fund Group, which is restricted**

to funding benefits for public safety retirees. For Fiscal Year 2017-18, seven percent of revenues generated by new commercial and residential properties would be $97,845. To obtain the business tax estimate, staff first identified the parcel numbers associated with new development and then crossed referenced the parcel numbers in the business tax database to identify the businesses associated with those parcels. However, there are questions around the definition of business tax revenues that derive from newly completed commercial construction. Specifically, if an existing business that pays business tax moves from a building completed before January 1, 2019 to a building completed after January 1, 2019, are the subsequent revenues generated from this business considered as derived from new construction?

Table 2: 2016 Revenue Analysis of New Residential and New Commercial Construction*

Revenue Type	Parcels	Tax Amount	7%
Property Tax	156	$871,789	$61,025
Business Tax	20	$80,000	$5,600
RETT	31	$446,000	$31,220
	Total	$1,397,789	$97,845

*Actual revenues would be less when restricted property tax override revenues are identified and removed from the property tax amount.

4. Administrative Requirements

The administration and calculation of these revenues would be an extensively manual and costly process, particularly concerning the identification of property tax and business tax revenues. The City does not currently distinguish revenues coming from new development built in any particular year from existing development. Further, the City's property tax receipts from Alameda County do not reflect this information. Below is the process staff would attempt if required to estimate these revenues; however any such attempt will be cumbersome and resource intensive, requiring at least 5.5 Full Time Equivalents (FTEs). These analyses are likely to be highly inaccurate due to the difficulty in distinguishing revenues from new construction from other revenues.

- **Secured property tax** – Calculation of the relevant property tax for all 111,431 parcels in the City would be a manual process. First staff would take the subset where there has been a change in valuation from 2019 and manually calculate the incremental revenue from 2019 due to development. Then the incremental revenue from each property would need to be manually subdivided into the unrestricted tax going to the GPF and that going to restricted funds. Complications include:
    - o Properties located in each of the City's 13 redevelopment areas each of which is subject to specific allocation formulas and subsequent are subject to the ROPS process and corresponding state reporting;
    - o Separation of the property tax override for public safety retirees; and,
    - o Reducing the tax owed by any exemptions due to the property or property owner including the home ownership credit, exemptions of solar and water catchment systems, and the potential impacts of new state law allowing those over 55 to take their prior property's tax base to a new property.

Assuming 10 Percent of the 111, 431 parcels in the city would be analyzed, and each calculation takes 30 minutes, the City would require at least **2.0 FTE** to complete this task.

- **Unitary property tax** – The City would need to identify if new unitary property tax revenues are the result of increases due to new development of infrastructure or redevelopment or retrofit of existing infrastructure. This would be particularly complicated in regards to infrastructure serving the Port of Oakland and would require an estimated **0.5 FTE** to complete this task.

- **Real Estate Transfer Tax** – The City would be required to, on a monthly basis, reconcile all APNs identified in real estate transfer tax documents provided by Alameda County with the prior value of the property from the 2019 tax roll. The difference between these two values would be the amount subject to this measure. Staff estimates that **1.0 FTE** would be required to perform this task.

- **Business tax** – The City would be required to manually ascertain if increased business tax on a parcel that has undergone new construction is due to that new construction or is pre-existing. For example, if a single-family home were rented on the open market, it would remit business tax. If an accessory dwelling units were added to that single-family home built on the same parcel the tax from that addition would be subject to the provisions of the proposed amendment. Assuming that 10 percent of new businesses are in newly constructed areas staff estimates that at least **1.0 FTE** would be required to complete this task. In addition, the City would incur expenses to re-configure existing software which would be cost approximately $300,000 in up-front contract expenditures and $50,000 ongoing maintenance fees.

- **Supervision** – Additionally, a Supervisor would be required to oversee the processes and staffing noted above and to prepare any audit reports or other documentation **1.0 FTE** would be required.

Staff has assessed the administrative cost to administer this program. This will minimally require 5.5 FTE. These 5.5 FTE and related Operations and Maintenance (O&M) for first year implementation cost a total of roughly $1.35 million. Ongoing costs are estimated at of roughly $1.05 million.

5. Impacts on the General Purpose Fund (GPF)

Imposing additional automatic set asides on the GPF reduces the resources available to support many of the City's existing vital projects and programs. The GPF is already strained due to the housing and homelessness crisis as well as demands for other critical City services. In addition, future cost increases from rising pension and medical rates, labor agreements, and the growing costs of the City's Other Post Employment Benefit (OPEB) liability are expected to greatly exceed the growth in GPF revenues. New earmarking of any portion of GPF revenues will further reduce the City's capacity to endure these cost increases and address other basic service needs.

The proposed charter amendment as written states "...the amount of seven percent (7%) as specified received by the City arising from the construction of new market rate housing and commercial developments that are completed on or after 2019." The estimated growth in revenues from construction of new market rate housing and commercial developments is incorporated into all fiscal forecasts, reports, and budgets. If the proposed amendment to the City Charter were adopted by voters, the City would be forced to re-open the Adopted FY 2018-19 Midcycle Budget, as the proposed charter provisions begin in January 2019.

6. Base Spending Requirement

Section 1605 of the proposed Charter Amendment includes a base spending requirement that does not allow for reduction of FY 2017-18 expenditures for eligible job training services paid from sources other than the newly created Career Jobs Now! fund. The proposed base spending requirement is based upon all total City expenditures instead of GFP expenditures. Using total City expenditure can potentially result in scenarios where the City is required to spend additional funds for job training without available revenues to support that spending. The calculation is shown in ***Equation 1*** below:

Equation 1- Base Spending Requirement

$$Total\ actual\ expenditures \times \frac{\begin{array}{c}Appropriations\ for\ eligible\\ job\ training\ in\ FY\ 2017\text{-}18\end{array}}{\begin{array}{c}Total\ City\ appropriations\\ in\ FY\ 2017\text{-}18\end{array}}$$

The total appropriations for Workforce Third Party Grants and Contracts in FY 2017-18, is $3,654,635. The total City appropriations in FY 2017-18 were $1,409,510,401. Thus, the base year Percentage defined by the measure would equal 0.26 percent.

The proposed base spending requirement is based upon all total City expenditures rather than GFP expenditures. This basis can potentially result in scenarios where the City is required to spend additional funds for job training without revenues to support this spending. For instance, if the voters approve a ballot measure with revenues of $10,000,000 the City would be required to spend an additional $25,928 on job training even if none of the revenues from that measure could be used for job training. This could be especially difficult in years where the City receives large one-time grants for Capital Projects from restricted state and federal sources. It could be especially problematic in times of recession when the City's unrestricted revenues decline but the City receives restricted federal grants to help preserve specific services. The costs of the base-spending requirement would necessarily be borne by the GPF.

Equation 2 below is a sample calculation of the Base Spending Requirement that Assumes FY 2018-19 actual expenditures equal budget.

Equation 2- Sample Calculation of Base Spending Requirement

$$\$1{,}484{,}148{,}797 \times \frac{\$3{,}654{,}635}{\$1{,}409{,}510{,}401} = \$3{,}848{,}160$$

While staff does not recommend the inclusion of a base spending requirement in any ballot measure, it is particularly perilous to all other City service have that calculation based on total City expenditures.

7. Impacts on the City's Affordable Housing Trust Fund, Vital Services Stabilization Fund, and Kid's First! Fund

The proposed Charter Amendment would also reduce revenues for other City funds as the amendment is not specific to the GPF. The Affordable Housing Trust Fund was created by ordinance and derives revenues from the Redevelopment Property Tax Trust Fund (RPTTF) allocation remitted to the City. These property taxes would, per the proposed amendment, also be reduced by seven percent if revenues are derived from new construction. This would reduce the funding available for affordable housing activities.

The proposed Charter Amendment would also interact with the City's Consolidated Fiscal Policy regarding the treatment of excess Real Estate Transfer Tax (RETT). The amendment would likely reduce unrestricted Real Estate Transfer Tax resulting in lower funding for the City's Vital Services Stabilization (Rainy Day) Fund, and reduced funding to address long-term obligations such as Other Post-Employment Benefits (OPEB).

The proposed Charter Amendment would also likely interact with the previous Kid's First Charter Amendment that reserves three percent of unrestricted General Purpose Fund revenues for children's programs. This proposed charter amendment is likely to reduce the funds available for Kid's First! Fund purposes if it is interpreted to reduce annual unrestricted revenues by 7% before the Kid's First! set-aside is calculated.

8. Timeline of Receipt and Distribution of Funds

The proposed measure requires that "monies received from the aforementioned taxes shall be deposited in the Career Jobs Now! fund no later than 90 days after receipt by the city." The data required to ascertain whether revenue received is due to "the construction of new market rate housing and commercial developments that are completed on or after 2019," is not available at the time the city receives funding. This is specifically true in the case of property tax and real estate transfer tax because relevant information is not available until after the fiscal year in which the revenue is received.

The seven percent allocation would have to be based on actual audited financials. Allocation of the actual audited revenues would be distributed no earlier than issuance of the City's audited financial statements in the Comprehensive Annual Finance Report (CAFR). The City's standard practice with similar measures is to adjust future year appropriations based upon the information presented in the audited financial statements. **These appropriations are made in the next fiscal year through the budget process. This means that if the proposed amendment takes effect in 2019, revenues would not be appropriated for expenditure s until July 1, 2020 of FY 2020-21.**

The process for distributing funds may violate the City's grant agreement with the Federal government regarding job training funds. Specifically the federal government requires the City to maintain, as a condition of receiving federal job training funds, a comprehensive workforce development system that includes the Oakland Workforce Development Board as the oversight body with the responsibility to select job training service providers and approve workforce development budgets. An Oakland City Attorney Public Legal Opinion dated June 5, 2018 states that "This requirement applies whether or not the funding comes from federal or non-federal sources." The Career Job's Now Fund would qualify as a relevant non-Federal source. The Public Legal Opinion further states that "The Federal law does not limit the role of local workforce development boards only to federal funds." It is possible that the use of some of the distribution mechanisms included in the proposed Charter Amendment could result in the loss of Federal Funding to support job training efforts if the mechanisms cannot be reconciled with the requirement that the Oakland Workforce Development Board approve contracts and grant allocations to job training service providers. The FY 2018-18 Adopted Budget includes nearly $3.5 million in Federal Funding for Job Training.

Policy Alternative

Staff recommends the City Council continue its existing practice of funding any additional investments in job training through the budget process. In addition, staff recommends that any allocation of funds to job training providers be provided with the collaboration and approval of the Oakland Workforce Development Board.

FISCAL IMPACT

While the exact fiscal impact of this measure cannot be determined, staff estimates that the approval of this measure could result in set aside of less than $97,845 in GPF revenues supporting other programs to job training in the first year of implementation. It would also result in additional administrative costs of approximately $1.7 million on going and $300,000 of one-time database configuration services for a total first year fiscal impact of over $ 2 million.

The amount of revenues subject to the measure would increase over time. The revenues set aside for job training and, thus unavailable to meet rising costs or provide other services, would increase to several million dollars in the short-term. Hypothetically, if $100,000 in additional revenues from new construction were allocated to job training each year, and revenues from previously completed new construction grew at 5% per year, by 2054 the year 35th of the measure, an estimated $9.5 million annually would be set-aside from the GPF to job training programs.

The measure's base spending requirement would also result in several million dollars of increased expenditures over time. It is possible that the additional spending would be supported by no additional eligible revenues as revenue growth could come from restricted sources.

The City's GPF is currently stressed by the demands for other critical and basic City services and additional future cost increases from rising pension and medical rates, labor agreements, and the growing costs of the City's OPEB liability. The growth of existing expenditures will most likely exceed the growth in GPF revenues. The earmarking of any portion of GPF revenues will reduce the City's capacity to absorb these cost increases and address basic service needs. Furthermore, in event of a recession the City would be highly constrained in prioritizing maintenance of critical services with no recourse.

ACTION REQUESTED OF THE CITY COUNCIL

Adopt a Resolution on the City Council's own motion submitting to the voters at the General Municipal Election on November 6, 2018, a proposed amendment to the Oakland City Charter to establish the Career Jobs Now! Fund to provide funding for job training services in the amount of seven percent of annual unrestricted revenues received by the City from the new construction of market rate housing and commercial developments completed on or after January 1, 2019; and directing the City Clerk to fix the date for submission of arguments, provide for notice and publication, and take any and all actions necessary under law to prepare for and conduct the November 6, 2018, General Municipal Election.

For questions regarding this report, please contact Margaret O'Brien, Revenue & Tax Administrator at (510) 238-7480.

Respectfully submitted,

Katano Kasaine

Katano Kasaine
Finance Director

Reviewed by:

Margaret O'Brien, Revenue & Tax Administrator
Revenue Bureau

Adam Benson, Budget Administrator
Budget Bureau

Prepared by:

Bradley Johnson, Asst. to the City Administrator
Budget Bureau

Andy Best, Principal Revenue Analyst
Revenue Bureau

Amber Todd, Asst. to the Director
Finance Department