




AGENDA REPORT

TO: Jestin D. Johnson
City Administrator

FROM: Erin Roseman
Director of Finance

SUBJECT: FY 2023-24 Q2 R&E Report

DATE: March 6, 2024

City Administrator Approval 
Jestin Johnson (Mar 14, 2024 22:54 PDT)

Date: Mar 14, 2024

RECOMMENDATION

Staff Recommends That The City Council Receive An Informational Report On Fiscal Year (FY) 2023-24 Second Quarter (Q2) Revenue and Expenditure (R&E) Results And Year-End Projections For The General Purpose Fund (GPF, 1010), and select funds.

EXECUTIVE SUMMARY

This report details the City of Oakland's (the City) unaudited Second Quarter (Q2) financial results for FY 2023-24 in the General Purpose Fund (GPF) and other select funds. It also contains preliminary FY 2023-24 projected year-end revenues and expenditures based on Second Quarter (Q2) trends. The second quarter reflects 28.3% of collected adjusted revenue budget and expenditures reflect 41.9% of adopted expenditure budget.

Our projections are reflecting the broader economy fluctuating from historical patterns. The projections in this report are made with limited information since less revenue data is collected in the first 6 months of the fiscal year due to seasonality of certain revenue categories, and the volatility and unpredictability of the economy due to the ongoing inflationary trends and effects of federal monetary policy. The purpose of the quarterly revenue and expenditure (R&E) report is to guide the City in managing its ongoing budget in comparison to the Adopted Budget as more financial data becomes available.

Table 1 below summarizes the FY 2023-24 GPF revenue and expenditures Adjusted Budget, current collections, and year-end estimates. **The current projection shows an estimate of a \$177.10 million year-end operating shortfall.**

Table 1: Summary of FY 2023-24 Q2 GPF Revenues & Expenditures Budget to Year-End Projections (\$ in millions)

	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q2 YTD Actuals	FY 2023-24 Year-End Projections	Year-End \$ Over / Under Net Adjusted Budget	Year-End % (Over) / Under Net Adjusted Budget
FY2023-24 Revenues	834.12	890.07	251.75	720.98	(169.10)	(19.0) %
FY 2023-24 Expenditures	834.12	890.07	373.53	898.08	(8.01)	(0.9) %
Operating (Shortfall) / Surplus	—	—	(121.78)	(177.10)	(177.10)	—

In the Second Quarter of FY 2023-24, analysis of projected revenues and expenditures through December 31, 2023 suggests that the GPF will run an operating deficit in the current year.

The preliminary Q2 FY 2023-24 GPF revenue is projected to end the year at \$720.98 million, compared to the \$890.07 million FY 2023-24 Adjusted Budget, resulting in an overall shortfall of \$169.10 million or 19% under.

Sensitive revenue categories in the GPF have been revised to lower revenue projections to reflect recent real estate trends. Specifically for the Real Estate Transfer Tax (RETT), **the impact of rising interest rates on property demand and prices, contributes to the revenue shortfalls and anticipated worsening.** In addition, the Adjusted Budget assumes a one-time use of fund balance in the amount of \$30.12 million to balance adopted expenditures and \$55.24 million to support carryforwards.

The preliminary Q2 FY 23-24 GPF expenditures are forecasted to end the year at \$898.08 million, compared to the Adjusted Budget of \$890.07, which is \$8.01 million or 0.9% over. In the GPF, all of the Departments are trending to be under budget with the exception of one Department that is the driving cause for the overspending.

This projected overspending combined with the lowered revenue forecast of \$720.98 million, results in an operating deficit of \$177.10 million for the GPF in FY 2023-24.

BACKGROUND / LEGISLATIVE HISTORY

Below is a summary of Council's actions that have occurred from the beginning of the fiscal year through Q2 that have modified the FY 2023-24 Budget:

Pursuant to the City's Consolidated Fiscal Policy - Part G. Criteria for Project Carryforwards and Encumbrances, the FY 2023-24 Adopted Budget has also been adjusted to include \$55.24 million in prior year carryforwards in the GPF which utilizes available fund balance to cover the cost.

On November 7, 2023, the City Council adopted [Resolution No 89981 C.M.S.](#), amending the current year FY 2023-24 budget to reallocate \$2.5 million of newly available funds from reduced debt payments to the Oakland-Alameda County Coliseum Authority (OACCA) to fund improvements to 9-1-1 dispatch and the recruitment and retainment of workers.

ANALYSIS AND POLICY ALTERNATIVES

This report supports the Citywide priority of a **responsive, trustworthy government** because by providing timely and up-to-date financial information, it enhances transparency allowing residents, stakeholders, and decision-makers to be informed of the City's fiscal health, promoting a culture of responsible financial stewardship.

General Purpose Fund (GPF)

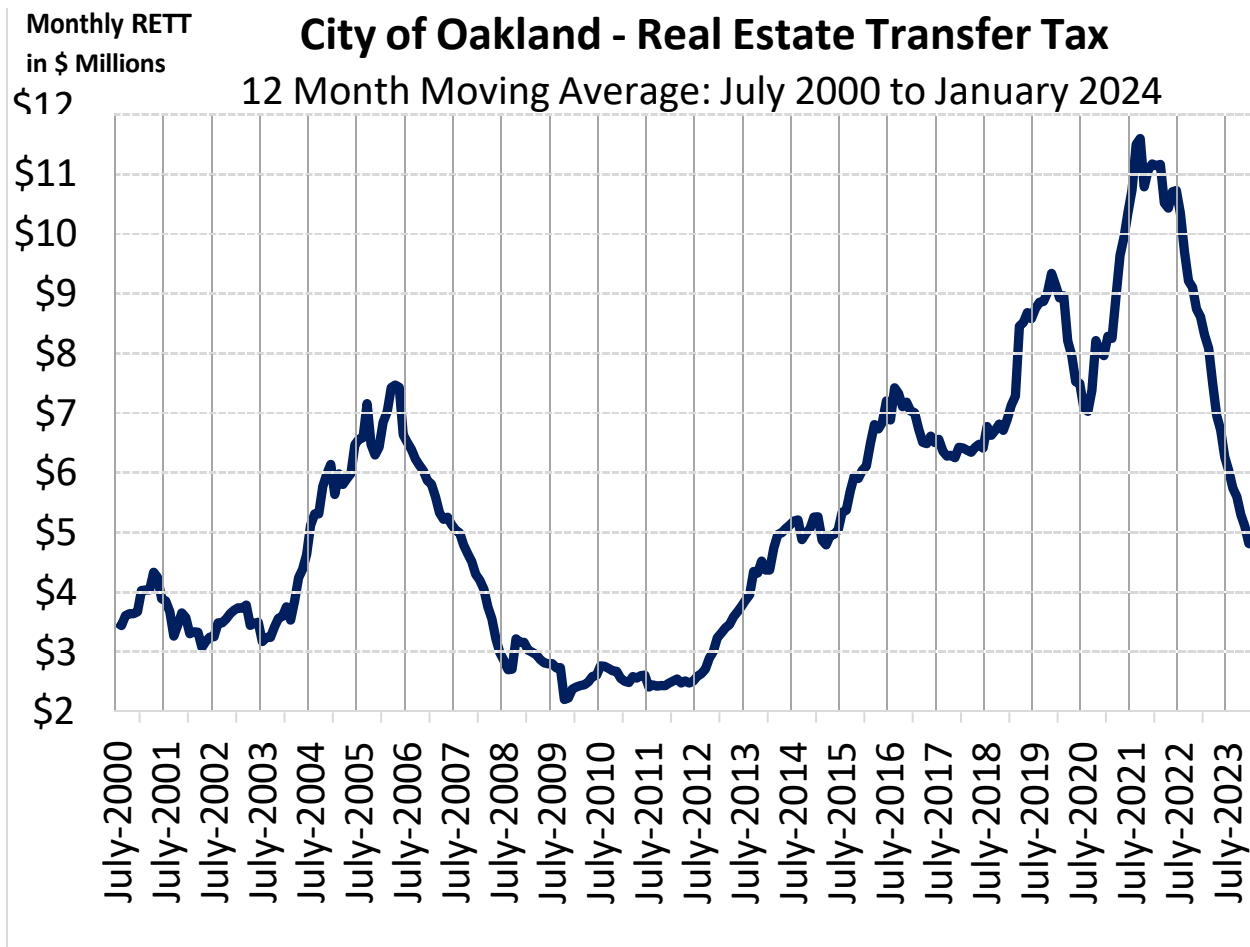
FY 2023-24 Q2 Revenues

The GPF revenues collected as of Q2 FY23-24 were 251.75 million or 31%. The overall trend for most of the City's revenue sources are trending downward and have revised year end projections. The revenue sources that have a downward trend are Real Estate Transfer Tax, Business License Tax, Miscellaneous Revenue, Sales Tax, Service Charges, Fines and Penalties, and Transient Occupancy Tax. The most significant downward trend being Real Estate Transfer Tax. In addition to the decline in RETT, Miscellaneous Revenue and Business Tax show the largest declines in projected revenue compared to the FY 2023-24 Adjusted Budget. The three categories represent 98.1% of the overall shortfall in the GPF.

Four revenue sources are trending upward; Those revenue sources are Property Tax, Utility Consumption Tax, Parking Tax, and Interest Income. However, those positive trends are not strong enough to counter the negative trends.

- **Real Estate Transfer Tax:** Through December 2023, Real Estate Transfer Tax collections totaled \$26.61 million or 24.1% of the Adjusted Budget. This level of collections is significantly below the prior year level of \$44.03 million at the same Q2 interval. Additional data of January tax receipts, of \$3.19 million, continue to affirm the trend when compared to the prior year level of \$47.43 million during the same time span. Several factors contributed to the significant decline in RETT. The FOMC increasing and then holding the federal funds rate to 5.25%-5.50% in an attempt to combat the inflationary trends is the primary cause. Consequently, the 30-year fixed mortgage interest rates averaged 6.43% as of December 2023, according to Zillow data. The higher the interest rate reduces the number of buyers as it makes home sales more expensive. This is reflected in the number of transactions through Q2, especially the

high-value property transfers. The decrease in volume is augmented when considering that through Q2 only 11 properties valued over \$5.00 million have been sold, compared to 25 that had been sold through the same period in FY 2022-23. Furthermore, only 4 of the properties that have sold through the Q2 were valued over \$10 million compared to 12 in the prior Fiscal Year. The second quarter RETT projection has been revised to end the year at \$53.22 million, which is \$57.19 million or 51.8% lower compared to the Adjusted Budget of \$110.41 million. This anticipated drop in the RETT accounts for 68.3% of the overall projected shortfall in the GPF.



The chart above shows the 12-month moving average of RETT collected over time, ranging from FY 1999-00 through the FY 2023-24 Q2. The last time that RETT had a comparable drop to the one experienced over the past couple years was during the great recession of 2008. At that time RETT peaked in Mid-2006 and was followed by a 3-year decline until it reached the trough in the second half of 2009. RETT remained at levels around the 2009 low until it started a continuous upward trend again three years later in the second half of 2012. However, it didn't reach the monthly collection average of the 2006 highs until 10 years later in 2016. In comparison, the most recent peak in

average monthly RETT collected reached its all-time high in the second half of 2021 and has been steadily declining for two years. A similar outcome to the post 2008 great recession timeframe would result in the City experiencing the current RETT low collection levels over the next three to four years and would not recover to the 2021 peak until approximately 2031.

- **Miscellaneous Revenue:** Through Q2 of FY23-24, collections of miscellaneous revenues has been \$4.58 million or 21.6% of the Adjusted Budget. The one-time revenue of land sales is included in the budget for miscellaneous revenue. This one-time land sale has been delayed and thus is the major contributor to the reduction of the year end projection. The year-end projection has been revised to \$5.79 million compared to the Adjusted Budget of \$21.22 million, which is 72.7% under budget. The second largest contributor to the projected shortfall in GPF revenues. As the land sales was delayed, it is now anticipated to be realized in the FY 2024-25 instead.
- **Business License Tax (BT):** For Q2 collections of BT is at \$8.22 million, which is 6.6% of the Adjusted Budget. The current collections represent delinquent collections from the prior year renewal season as, the business license tax renewals begin in January. For the year end projection, BT is expected to end the year at \$115.72 million, compared to FY 2023-24 Adjusted Budget of \$125.25 million, which is \$9.53 million or 7.6% under. The year-end estimate has been revised to a lower amount that is comparable to the FY 2022-23 year-end total of \$115.38 million.

Early indications from the current renewal season support the downward trend of the revenue. As of March 6, 2024, the FY 2023-24 total amount accounted for in BT was at \$103.15 million. Businesses that have renewed to date, in FY23-24, have on average reported a half percent decrease in year over year gross receipts compared to FY 2022-23. Assuming a similar decrease of 0.5% in gross receipts, we anticipate the pending active accounts will only yields an additional \$12.56 million. This would result in approximately \$115.72 million in BT collected as a whole for FY 2023-24, closely matching FY 2022-23.

- **Sales Tax:** Collections of sales tax revenue through Q2 are \$21.03 million or 31.1% the Adjusted Budget. Sales tax revenue collections lag behind other revenues by 2-3 months. The current collections represent the summer months of calendar year 2023. and Oakland's Sales Tax receipts from July through September were 6.0% below the same period in the prior year. Sales tax revenue collections for the holiday season have yet to be received. However, early reports of collection data from the state indicate a reduction in sales tax as a result of inflation moderating and certain business sectors contracting. The year-end projection of sales tax receipts is projected to end the year at \$62.72 million, short of the FY 2023-24 Adjusted Budget of \$67.69 million, by approximately \$4.97 million or 7.3%.

- Transient Occupancy Tax ("TOT"): Q2 collections of TOT is \$9.95 million or 44.3% of the Adjusted Budget. Declining volume in travel, which correlates to lower occupancy rates at hotels is being observed. The year-end projection is now estimated to come in at \$19.61 million, compared to the FY 2023-24 Adjusted Budget of \$22.48 million, projecting to end the year \$2.87 million short or 12.8% under.
- Service Charges: Collections of service charges for Q2 are \$12.15 million or 23.2% of the Adjusted Budget. Project to end the year at \$46.98 million which is a decrease of approximately \$5.30 million or (10.1)% from the FY 2023-24 Adjusted Budget of \$52.28 million. The new projection represents a decrease in service charges across multiple areas including sewer service fees.
- Fines & Penalties: Collections of Fines and Penalties for Q2 are \$8.92 million or 38.7% of the Adjusted Budget. Based on this trend, a decrease of approximately \$5.23 million or 22.7% from the Adjusted Budget is projected by year-end, resulting in an estimated year-end total of \$17.84 million, comparable to FY 2022-23 year-end total of \$18.85 million. These are primarily composed of revenues resulting from parking citations. The FY 2023-24 Adjusted budget anticipated an increment in revenues raised from enforcement of the inclusion of a Lake Merritt parking meter pilot and the integration of off-street and on-street parking systems. A major contributor to the shortfall in estimated revenues is due to the Parking Enforcement Unit being understaffed.

Revenue categories with projected surpluses as of the Second Quarter (Q2) compared to the FY 2023-24 Adjusted Budget in the GPF are led by the Property Tax, the Utility Consumption Tax (UCT), and Parking Tax.

- Property Tax: Collections of Property Tax for Q2 are \$122.53 million or 41.7% of the Adjusted Budget. The revenue is projected to exceed the FY 2023-24 Adjusted Budget of \$294.17 million by approximately \$4.18 million or 1.4% and is now forecast to end the year at \$298.35 million based on data from the most recent property tax rolls from the Alameda County. This data indicates an overall growth of taxable value of approximately 6.6% when compared to FY 2022-23, higher than the original assumption in the Adjusted Budget. The data trends show the increase resulting from the added property values, partially offset by loss from pending property assessment appeals.
- Utility Consumption Tax: Collections of Utility Consumption Tax for Q2 are \$30.73 million or 49.6% of the Adjusted Budget. The estimate has been revised and is projected to grow by approximately \$4.42 million or 7.1% above the FY 2023-24 Adjusted Budget of \$61.90 million and is now expected to end the year at \$66.32 million driven by increases to the utility rates charged to customers. The California's Public Utilities Commission (CPUC) approved a 12.8% increase to consumer rates which became effective in the second half of this fiscal year.

- Parking Tax ("PT"): Collections of Parking Tax for Q2 are \$6.01 million or 53.4% of the Adjusted Budget. Parking Tax is projected to come in at \$12.37 million which is an increase of \$1.11 million or 9.8% higher compared to the FY 2023-24 Adjusted Budget of \$11.26 million. Actual receipts through Q2 of FY 2024 have come in at \$6.01 million or \$0.81 million higher compared to the FY 2022-23 total of \$5.20 million collected during the same period. PT is now projected to come in above pre-Covid-19 Pandemic levels.

The FY 2023-24 Adjusted Revenue Budget assumes \$30.12 million in use of fund balance to support expenditures adopted in the budget and \$55.24 million in prior year carryforwards. Net of these, actual revenues are estimated to end the year at \$720.98 million, compared to the Adjusted Budget of \$804.71 million, representing a net shortfall of \$83.73 million or 10.4%.

Table 2 below highlights revenue categories with projection changes when compared to the FY2023-24 Adjusted Budget.

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Table 2: FY 2023-24 Q2 GPF Revenues Budget to Actuals (\$ in millions)

Revenue Category	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q2 YTD Actuals	FY 2023-24 Q2 Year-End Estimate	Year-End \$ Over / Under Adjusted Budget	Year-End % Over / Under Adjusted Budget
Property Tax	294.17	294.17	122.53	298.35	4.18	1.4 %
Business License Tax	125.25	125.25	8.22	115.72	(9.52)	(7.6) %
Real Estate Transfer Tax	110.41	110.41	26.61	53.22	(57.19)	(51.8) %
Sales Tax	67.69	67.69	21.03	62.72	(4.97)	(7.3) %
Utility Consumption Tax	61.90	61.90	30.73	66.32	4.42	7.1 %
Service Charges	51.60	52.28	12.15	46.98	(5.30)	(10.1) %
Fines & Penalties	23.07	23.07	8.92	17.84	(5.23)	(22.7) %
Transient Occupancy Tax	22.48	22.48	9.95	19.61	(2.87)	(12.8) %
Miscellaneous Revenue	21.22	21.22	4.58	5.79	(15.43)	(72.7) %
Interfund Transfers	13.08	13.08	—	13.08	—	— %
Parking Tax	11.26	11.26	6.01	12.37	1.11	9.8 %
Licenses & Permits	1.39	1.39	0.59	1.39	—	— %
Interest Income	0.48	0.48	(0.26)	5.00	4.52	— 932.9%
Grants & Subsidies	—	0.03	0.71	2.59	2.56	N / A
Subtotal	804.00	804.71	251.75	720.98	(83.73)	(10.4) %
Transfers from Fund Balance	30.12	30.12	—	—	(30.12)	(100.0) %
Project Offsets & Carryforwards	—	55.24	—	—	(55.24)	(100.0) %
Total Revenue	834.12	890.07	251.75	720.98	(169.10)	(19.0) %

Detailed information is provided on **Attachment A**.

FY2023-24 Q2 Expenditures

At the end of Q2, the GPF expenditure budget, only 42.1% of expenditures have been made compared to the Adjusted Budget, replicating the seasonality of spending. The GPF expenditures are forecasted to come in at \$898.08 million, compared to the Adjusted Budget of \$890.07 million, which is higher by \$8.01 million. All but one Department is projected to be under or at budget. The one Department is overspending is at a much higher rate than can be offset by the other Departments. Per the City’s Consolidated Fiscal Policy, Departments projected to overspend in the General Purpose Fund by more than one percent (1%), shall bring an informational report to the City Council within 60 days following acceptance of the Revenue & Expenditure report by the City Council. The report shall list the actions the Administration is taking to bring the expenditures into alignment with the budget.

By and large, the savings being observed by most departments is due to vacancy savings. The budgeted vacancy factor assumed in the FY 2023-24 Biennial Budget is 8.00% across most City Departments, recognizing the trend and capturing vacancy savings. The actual vacancy rate as of Q2 in the GPF is 16.6%, which is more than twice of that assumed in the budget, resulting in further savings.

The Biennial Adopted Budget assumed a use of fund balance in the amount of \$30.12 million to balance the expenditures as budgeted. This follows a trend in recent years, during which one-time funding was needed in the balancing of the expenditures. Expenditure monitoring is heightened as citywide hiring is a large focus, and current inflationary trends and federal monetary policy are likely to continue throughout the fiscal year and have an impact on spending trends by year-end. **Table 3** below breaks down the FY 2023-24 Expenditures by Department.

Table 3 below summarizes the GPF's Q2 FY 2023-24 expenditures budget to actuals, estimated at year-end.

Table 3: FY 2023-24 Q2 GPF Expenditures Budget to Actuals (\$ in millions)

Department	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q2 YTD Actuals	FY 2023-24 Q2 Year-End Estimate	Year-End \$ Over / Under Adjusted Budget	Year-End % Over / Under Adjusted Budget
Capital Improvement Projects	0.55	1.96	0.07	1.96	—	— %
City Administrator	9.81	10.89	3.97	10.43	0.46	4.3 %
City Attorney	21.75	23.40	8.98	22.98	0.42	1.8 %
City Auditor	3.31	3.60	1.26	3.17	0.43	11.8 %
City Clerk	7.85	10.80	1.42	10.58	0.22	2.1 %
City Council	7.12	7.68	3.26	7.37	0.31	4.1 %

Department	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q2 YTD Actuals	FY 2023-24 Q2 Year-End Estimate	Year-End \$ Over / Under Adjusted Budget	Year-End % Over / Under Adjusted Budget
Department of Transportation	20.54	23.01	7.41	21.90	1.11	4.8 %
Department of Violence Prevention	10.79	13.08	2.50	12.41	0.66	5.1 %
Department of Workplace and Employment Standard	4.31	5.67	2.49	5.44	0.23	4.0 %
Economic and Workforce Development Department	11.19	17.01	5.70	16.87	0.15	0.9 %
Finance Department	30.00	33.33	11.78	31.55	1.78	5.3 %
Fire Department	199.87	212.29	91.46	205.26	7.03	3.3 %
Housing and Community Development Department	0.24	2.91	1.05	2.91	—	— %
Human Resources Management Department	9.50	9.79	4.31	9.63	0.16	1.6 %
Human Services Department	44.76	44.32	9.23	44.32	—	— %
Information Technology Department	16.97	18.63	6.78	17.92	0.71	3.8 %
Mayor	4.60	4.66	2.07	4.39	0.27	5.8 %
Non Departmental and Port	55.60	60.80	9.35	59.10	1.70	2.8 %
Oakland Animal Services	6.49	6.54	2.83	6.25	0.29	4.4 %
Oakland Parks and Recreation Department	18.30	19.23	10.47	18.57	0.65	3.4 %
Oakland Public Library Department	12.31	12.32	7.91	12.32	—	— %

Department	FY 2023-24 Adopted Budget	FY 2023-24 Adjusted Budget	FY 2023-24 Q2 YTD Actuals	FY 2023-24 Q2 Year-End Estimate	Year-End \$ Over / Under Adjusted Budget	Year-End % Over / Under Adjusted Budget
Oakland Public Works Department	1.36	2.06	1.22	2.05	—	0.1 %
Planning and Building Department	—	—	—	—	—	N / A
Police Commission	7.96	8.94	2.53	8.12	0.81	9.1 %
Police Department	325.39	333.34	174.20	358.98	(25.64)	(7.7) %
Public Ethics Commission	2.25	2.35	0.73	2.16	0.18	7.9 %
Race and Equity Department	1.29	1.48	0.53	1.43	0.05	3.4 %
Total	834.12	890.07	373.53	898.08	(8.01)	(0.9) %

The City's number of vacancies is a contributing factor to projected expenditure savings in the GPF. At Q2, the GPF's vacancy rate (net positions that are frozen as part of the FY 2023-24 Adopted Budget), is 16.6% as shown in **Table 4** below. The vacancy rate assumed in the FY 2023-24 Adopted Budget is 8.00% across most City Departments.

Table 4: FY 2023-24 Q2 GPF Filled and Vacant Positions (Percent %)

Status as of Q2 FY 2023-2024	Percent (%)
Filled or Encumbered	83.4 %
Vacant	16.6 %

Fund Balance

The City's GPF Fund Balance, net obligations, is projected to end FY 2023-24 at negative \$83.82 million. Obligations are reserves required by City Ordinances and the City Charter (mandated emergency reserves). **Table 5** below shows mandated reserves required by City Ordinances and the City Charter (mandated emergency reserves) totaling \$33.84 million, decreasing the estimated FY 2023-24 year-end available fund balance from negative \$92.23 million to negative \$117.66 million. The estimated FY 2023-24 available Fund Balance is the amount of unobligated funding available to the City in the GPF.

Table 5: Summary of FY 2023-24 GPF Fund Balance (\$ in millions)

GENERAL PURPOSE FUND (1010)	FY 2023-24 Q2 Projected FYE
Estimated FY 2023-24 Beginning Audited Fund Balance	93.28
FY2023-24 Q2 Performance	
Revenue	720.98
Expenditures	898.08
FY 2023-24 Projected Operating Surplus / Deficit	(177.10)
Unaudited Projected Ending Fund Balance	(83.82)
Obligations Against Ending Fund Balance	
Use of Fund Balance in FY 2024-25	(33.84)
Estimated FY 2023-24 Ending Available Fund Balance	(117.66)

Summary

FY 2023-24 Q2 projections indicate that GPF revenues will come in below budgeted and expenditures will come in above budget, the combination of the two culminating in an approximately \$177.10 million operating deficit. The adjusted budget also assumes the use of fund balance in the amount of \$30.12 million to balance budgeted expenditures, plus \$55.24 million to support Carryforwards, thus creating a structurally imbalanced budget. Several City departments are projected to have significant savings, primarily due to underspending in personnel costs from vacancies. The main outlier is the Police Department, who is projected to exceed their budget by \$25.64 million, primarily due to overspending in personnel from overtime costs.

Consolidated Fiscal Policy (CFP) Implications

Per the City’s Consolidated Fiscal Policy, Part I. Alterations to the Budget, Departments projected to overspend in the General Purpose Fund by more than one percent (1%), shall bring an informational report to the City Council within 60 days following acceptance of the Revenue & Expenditure report by the City Council. The report shall list the actions the Administration is taking to bring the expenditures into alignment with the budget. The Police Department projected year-end total of 7.7% over budget for the second quarter meets this provision.

Conclusion

One-time Federal relief funding from American Rescue Plan Act (ARPA) of \$188 million temporarily relieved the structural imbalance in the GPF over the past three years. With the exhaustion of ARPA funding, the City still faces a structural imbalance. This is now amplified

with the steep drop of RETT which projects to end the year at \$53.22 million compared to its peak during FY 2021-22 which ended the year at \$138.40 million. Inflationary trends are placing pressure on expenditures while vacancies in staffing throughout the City are offsetting it, but at the expense of providing necessary services. The City's short-term and long-term fiscal outlook will depend on decisive management in the current and coming years.

PUBLIC OUTREACH / INTEREST

No outreach was deemed necessary for this informational report beyond the standard City Council agenda noticing procedures.

COORDINATION

This report was prepared in coordination between the Finance Department, the City Administrator's Office and various departments.

SUSTAINABLE OPPORTUNITIES

Economic: No direct economic opportunities have been identified.

Environmental: No direct environmental impacts have been identified.

Race & Equity: No direct Race & Equity opportunities have been identified in this informational report.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Receive An Informational Report On Fiscal Year (FY) 2023-24 Second Quarter (Q2) Revenue and Expenditure (R&E) Results And Year-End Projections For The General Purpose Fund (GPF, 1010), And Select Funds.

For questions regarding this report, please contact Bradley Johnson, Budget Administrator, at (510) 238-6119.

Respectfully submitted,



[Erin Roseman \(Mar 13, 2024 15:11 CDT\)](#)

ERIN ROSEMAN
Director of Finance, Finance Department

Reviewed by:
Bradley Johnson, Budget Administrator
Sherry Jackson, Revenue & Tax Administrator

Prepared by:
Revenue Management & Budget Bureau(s):
Agaba, Rogers
Dang, Huey
Kirkpatrick, Tiffany
Mariano, Daniel
Maurer, Chuck
Segura, Jose
Soares, Michelle
Stabler, Rina
Urrutia, Kristin

Attachments (1):

A: FY 2023-24 Q2 Detailed Report