

In Brief

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At left, the group meets to discuss revenue options. Attending via Zoom video are Leah Benz, health program manager, County of Sonoma Department of Health; Shayne Kavanagh, senior manager of research, GFOA; Bryan Glenn, chief executive officer, SERVUS; and Adriana Rizzo, board member, Common Ground California. Attending in person are (left to right): Karen McMillen, Malluli Cuellar, Professor Rob Wassmer, Dexter Davis, and Marco Martinez.

STUDENT ENGAGEMENT

Students Investigate Rethinking Revenue Options

BY MALLULI CUELLAR, DEXTER DAVIS, MARCO MARTINEZ AND KAREN MCMILLEN

GFOA recently guided students at California State University, Sacramento in a project on local government revenue. The students, who are in a Master of Public Policy and Administration program, spent a semester considering a problem: that the way California local governments raise their own-source revenue could be outdated, lack transparency, and is predicted to not raise enough future revenue to satisfy the needs and wants of its residents. GFOA's *Rethinking Revenue* research publications led the students to contact GFOA for support, and GFOA Executive Director Chris Morrill and Senior Manager of Research Shayne Kavanagh helped define the problem, select alternatives to mitigate it, define evaluation criteria, and participate in a panel discussion. Below are some of the students' insight from this project.

MALLULI CUELLAR

I am a recent first-generation graduate, having earned my bachelor's degree in political science last May from California State Polytechnic University, Humboldt. I moved to the City of Sacramento, California, to pursue a Master of Public Policy and Administration from Sacramento State (California State University, Sacramento) last August. I work for the California State Legislature in the Office of Senate Majority Leader Mike McGuire.

As a young professional, I am eager to learn. I began this research project excited to develop familiarity with local government revenue, an area of local governance I wasn't familiar with. Before working on this semester-long research project, my experience in finance was limited to my work with

my undergraduate student government. I served as the social justice and equity officer and, later, the legislative vice president of associated students. I began my involvement in student government in the second year of my undergraduate studies. At Cal Poly Humboldt, Associated Students collects a student fee to fund its programs and services. I was able to participate in the budget development, public hearing, and allocation processes to ensure student dollars resulted in student services that have an impact.

I began this project hoping to understand local government revenue, but as I delved into research and my curiosity grew, I developed a fondness for segmented pricing that grew into a passion. I worked with Bryan Glenn, founder and chief executive of SERVUS, to research applying the private-sector strategy of segmented pricing to local government fees and fines. I thank Glenn for volunteering his time for this research project and culminating presentation. There are students, just like us, who are eager to learn.

DEXTER DAVIS

As an accountant working for local government in an internal service fund, I don't have to worry about where, specifically, our government revenue comes from. Learning about streams of local government was very interesting—how different types of revenue collection affects equity, how much a tax generates, administrability, and whether it's

politically feasible to enact. It was eye opening to realize the level of transparency of revenue collection among local jurisdictions. I am grateful to GFOA, our client, and our stakeholders who volunteered to help us learn about unique approaches to revenue generation. After this project, I am more thoughtful about where government revenue is derived from and how revenue streams affect my work.

MARCO MARTINEZ

As an undergraduate, I had the opportunity to intern for the City of Sacramento, where I worked directly with local communities and was able to listen to their concerns firsthand. As our district worked efficiently to provide resources for our communities, I was still able to see that many of the concerns that our constituents voiced were out of our control because local

governments often lack revenue. After my time interning for the City of Sacramento, I grew passionate about continuing my involvement in local government. I was excited and eager to work on a semester-long project about this specific topic. I completely immersed myself in the topic of local government revenue and explored alternatives to help local governments generate revenue that were efficient, equitable, and easy to implement with the existing administration.

My team, along with GFOA, produced a great project with innovative findings, which showed me how to efficiently work with a team to achieve a common goal. After a semester of research and much thought among my team and our professor about the intricacies of our project, I am proud of the work we were able to produce.

KAREN MCMILLEN

I currently work for a local government treasurer-tax collector, and I was excited when my cohort wanted to study local government revenue. I went into this project with an interest in local government revenue, as revenue is essential to support local government services and projects. What I took away from this project is that revenue generation does not just play a support role to policy initiatives—it is policy itself. There is strategy in choosing revenue streams, and it can be designed to help ensure the long-term success of an initiative through political cycles, promote equity, or generate revenue in nontraditional ways. This project has challenged me to look beyond the status quo of property tax, sales tax, and more, and to look for opportunities to generate revenue in ways that are more efficient, modern, and equitable. 📌



MALLULI CUELLAR

EDUCATION

Sacramento State Master of Public Policy and Administration student

B.A. Political Science, Law, and Public Policy Concentration, California State Polytechnic University, Humboldt

WHY AM I INTERESTED IN LOCAL GOVERNMENT REVENUE?

I'm a young professional who is eager to learn about public finance!



DEXTER DAVIS

EDUCATION

Sacramento State Master of Public Policy and Administration Student

B.S. Joint Mathematics-Economics, University of California, San Diego
Prospective CPA

WORK

Accountant, Placer County, California

WHY AM I INTERESTED IN LOCAL GOVERNMENT REVENUE?

I'm interested in public accounting and finance as a career path.



MARCO MARTINEZ

EDUCATION

Sacramento State Master of Public Policy and Administration student

B.A. Political Science and Chicana Studies, University of California, Davis

WORK

Compliance and Grants Analyst, UEI

WHY AM I INTERESTED IN LOCAL GOVERNMENT REVENUE?

I'm excited to explore ideas that would improve public finance at the local level.



KAREN MCMILLEN

EDUCATION

Sacramento State Master of Public Policy and Administration Student

B.S. Managerial Economics, UC Davis

WORK

Treasurer-Tax Manager, Placer County, California

WHY AM I INTERESTED IN LOCAL GOVERNMENT REVENUE?

I intend to make a career in public finance, and I am very involved in the public finance community. I am a member of GFOA, the California Municipal Treasurers Association, and the California Association of County Treasurers and Tax Collectors.