

DESCRIPTION OF SERVICES

The Commissioner of the Revenue is an elected Constitutional Officer who is responsible to the citizens of the County for the assessment of personal property, public utilities, and bank franchise taxes, as well as the processing of business licenses. The Commissioner also assists in the real estate assessments process by handling land transfers, updating records, taking applications from those who qualify for tax relief for the elderly and handicapped, and meeting other State requirements. The office includes a Tax Compliance Unit that ensures that all businesses are properly registered.

BUDGET SUMMARY

| | FY07 Budget | FY08 Plan | FY08 Adopted |
|-----------|------------------|------------------|------------------|
| Personnel | \$703,963 | \$732,775 | \$709,688 |
| Operating | 46,700 | 46,700 | 47,400 |
| Capital | 35,000 | 15,000 | 5,000 |
| Total | <u>\$785,663</u> | <u>\$794,475</u> | <u>\$762,088</u> |

PERSONNEL

| | | | |
|---------------------|----|----|----|
| Full-time Personnel | 13 | 13 | 13 |
|---------------------|----|----|----|

PERFORMANCE MEASURES

| | FY 06 Adopted | FY 07 Adopted | FY 08 Adopted |
|-------------------------------|------------------|------------------|------------------|
| Income Tax Returns Processed | 11,000 | 8,000 | 8,000 |
| Business Licenses | 4,900 | 5,400 | 5,500 |
| Personal Property Assessments | 85,000 | 90,000 | 95,000 |

BUDGET COMMENTS

The elimination of temporary hours and some operating equipment result in an overall reduction in this budget. Increased State Compensation Board funding also help to lower overall County funding.

MEMO

Net County Funding:

| | FY07 Budget | FY08 Plan | FY08 Adopted |
|---------------------|------------------|------------------|------------------|
| Total Budget | \$785,663 | \$794,475 | \$762,088 |
| State/Other Revenue | (148,875) | (150,000) | (196,246) |
| Net County Funding | <u>\$636,788</u> | <u>\$644,475</u> | <u>\$565,842</u> |