



**Caroline County, Virginia
Fiscal Year 2006-2007 Adopted Budget**

Function: General Government Administration
Department/Officer: Commissioner of the Revenue
Division: Business License

Mission:

As the chief assessing officer of Caroline County, the mission of this office is to serve the citizens of the County by applying the tax laws of the Commonwealth of Virginia and the County of Caroline fairly, uniformly and impartially with the highest level of trained personnel while being accountable to the citizens of Caroline County for the resources provided to maintain County tax records.

Budget Unit Description/Activities:

This section of the Commissioner of the Revenue's Office confirms that all businesses operating in the County are licensed in accordance with County and State Business License Codes and that they are appropriately paying their related tax obligation. This staff also identifies businesses with an obligation to collect and transmit the County's transient occupancy tax and its tax on prepared food and beverages. Through audit, review and field investigations, they establish compliance and determine the accuracy of filed forms and tax payments. Annually, tax forms for compliance are prepared and mailed to all businesses required to file.

In the course of their business audit and review, the Business License staff assists the State Department of Taxation in the collection of unpaid State Sales Tax.

Service Level/Performance Statistics:

Description	2002 <u>Actual</u>	2003 <u>Actual</u>	2004 <u>Actual</u>	2005 <u>Actual</u>
Number of Business License Accounts	1,913	1,867	1,926	2,014
Business License Applications/Correspondence	3,737	3,826	2,850	3,620
Number of Meals Tax Accounts	50	49	47	52
Meals Tax Processed/Data Entry	600	588	564	624
Number of Transient Accounts	10	10	11	11
Transient Accounts Processed/Data Entry	120	120	120	132
Meals/Transient Correspondence	75	71	71	73
Citizens Assisted in Office (Approximate)	525	622	622	705
Citizens Assisted by Phone (Approximate)	675	772	772	940
On-site Inspections (BPOL & Sales Tax)	30	55	55	20

Budget Highlights:

No significant changes are adopted in the Fiscal Year 2006-2007 Budget for this unit.

Budgeted Funding and Expenditures:

	FY 2004-05	FY 2004-05	FY 2005-06	FY 2006-07	Change	
	<u>Budget</u>	<u>Actual</u>	<u>Amended</u>	<u>Adopted</u>	<u>Amount</u>	<u>%</u>
<u>Funding Sources:</u>						
General Local Revenue	\$ 39,767	\$ 37,894	\$ 41,792	\$ 43,959	\$ 2,167	5.2%
Permits, Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	
Categorical Aid: State	\$ -	\$ -	\$ -	\$ -	\$ -	
Categorical Aid: Federal	\$ -	\$ -	\$ -	\$ -	\$ -	
Categorical Aid: Local	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 39,767	\$ 37,894	\$ 41,792	\$ 43,959	\$ 2,167	5.2%
<u>Expenditures:</u>						
Personnel Services	\$ 25,804	\$ 25,793	\$ 27,435	\$ 28,415	\$ 980	3.6%
Employee Benefits	\$ 8,851	\$ 8,646	\$ 9,245	\$ 9,374	\$ 129	1.4%
Purchased Services	\$ 550	\$ 201	\$ 550	\$ 250	\$ (300)	-54.5%
Other Charges	\$ 2,462	\$ 1,454	\$ 2,462	\$ 3,420	\$ 958	38.9%
Materials & Supplies	\$ 1,900	\$ 1,605	\$ 1,900	\$ 2,200	\$ 300	15.8%
Capital Outlay	\$ 200	\$ 195	\$ 200	\$ 300	\$ 100	50.0%
Total	\$ 39,767	\$ 37,894	\$ 41,792	\$ 43,959	\$ 2,167	5.2%