

Commissioners of the Revenue Commission: Powers, Duties, & Function



REVENUE
COMMISSION

March 19, 2025



Presented by:

Amanda L. Baker, J.D.
Executive Director

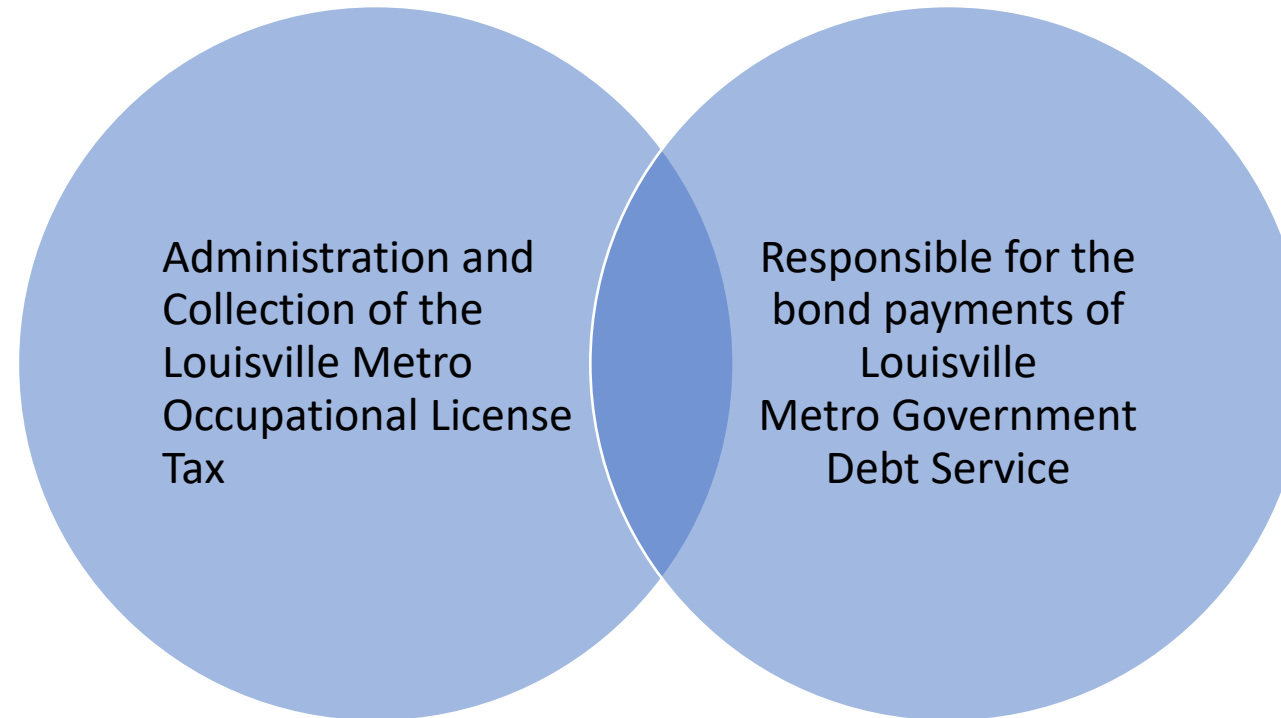
Commissioner Travis Frick, CPA
Board President



History, Function, & Authority

as established under LMCO 32.450-453

The Louisville Metro Revenue Commission exists for two primary functions:





History, Function, & Authority

as established under LMCO 32.450-453

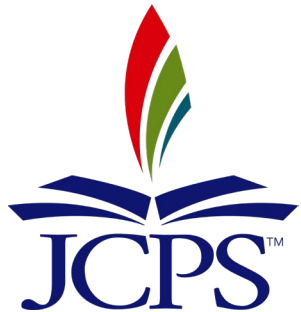


FY23	\$479,823,086
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FY24	\$518,204,544
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FY23	\$71,319,774
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FY24	\$74,851,800
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FY23	\$206,342,624
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FY24	\$212,522,322
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Revenue Commission v. Board of Commissioners

Revenue Commission as a Louisville Metro Government Department



Staffed by employees of Louisville Metro Government



Pays general obligation bonded debt



Customer service



Daily operations to support tax administration and collection

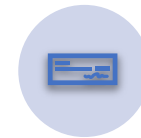


Audits & discoveries

Commission/Commissioners as a Board



Regulatory oversight



Distribution of funds



Agency operating budget review



Citizen members and representatives of taxing entities



Structure & Membership of Commission



Commissioners: Includes the Mayor, Metro Council President, Superintendent of Jefferson County Public Schools, and three citizen members appointed by the Mayor and approved by the Council



Terms & Appointments: Citizen members serve **three-year terms**. The Mayor fills vacancies



Qualifications: No Metro Council members, Metro Government officers, or state officials may serve as citizen members



Ethics & Conduct: Commissioners must adhere to the **Metro Ethics Code** and cannot trade in Metro Government bonds without approval



Duties of Officers & Meetings

Officers & Responsibilities:

- **President:** Citizen member, elected by Commissioners
- **Two Vice Presidents:** Citizen members
- **Secretary-Treasurer:** Metro Department Director

Meeting Structure

- **Monthly regular meetings**
- **Required Quorum**
- **Open to the Public**
- **Video teleconferencing option**



Financial & Administrative Oversight

Budget	Annual budget prepared by Secretary-Treasurer and approved by the Commission and Metro Council
Financial Management	Funds deposited in approved banks per Metro Policy
Securities & Metro Government Bond	Strict oversight, purchase/sale approvals, and annual audits
Review & Approval of distribution of funds	The Board reviews and approves the distribution of revenue to Metro Government, JCPS, TARC, and other distributions of taxes collected under collection agreements
Regulatory powers	Make and enforce bylaws, rules, and regulations, not contrary to law

QUESTION AND ANSWER