

DESCRIPTION OF SERVICES

The Commissioner of the Revenue 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, preparing the Land Book, and meeting other State requirements. In addition, the Commissioner is responsible for assisting taxpayers in filing State Income Tax returns and in reviewing those returns for the State of Virginia.

BUDGET SUMMARY

	FY 99 Budget	FY 00 Original Adopted	FY 00 Current Expected	FY 01 Proposed	FY 02 Proposed
Personnel	\$ 362,302	\$ 384,206	\$ 384,206	\$ 391,533	\$ 411,042
Operating	56,862	57,125	55,075	38,270	38,270
Capital	19,300	5,000	5,000	12,000	8,000
Total	\$ <u>438,464</u>	\$ <u>446,331</u>	\$ <u>444,281</u>	\$ <u>441,803</u>	\$ <u>457,312</u>

PERSONNEL

Full-time Personnel	10	10	10	10	10
Part-Time Personnel	0	0	0	1	1

WORKLOAD INDICATORS

	FY 99 Budget	FY 00 Original Adopted	FY 00 Current Expected	FY 01 Proposed	FY 02 Proposed
Income Tax Returns Processed	14,722	15,000	15,500	16,275	17,089
Business Licenses	3,239	3,400	3,575	3,754	3,941

BUDGET COMMENTS

The FY 2001 budget reflects a 1 percent decrease; however, after expected State funding, the net County cost will decrease. Increases in the salaries of the Commissioner and his staff are offset to some degree by additional State funds. The State Compensation Board is expected to contribute \$145,000 towards the cost of this office, paying for approximately 33 percent of expenditures. The County's net cost will therefore be \$296,803 for FY 2001 and \$309,442 in FY 2002.

MEMO

Net County Funding:

	FY 99 Budget	FY 00 Original Adopted	FY 00 Current Expected	FY 01 Proposed	FY 02 Proposed
Total Budget	\$ 438,464	\$ 446,331	\$ 444,281	\$ 441,803	\$ 457,312
State/Other Revenue	(117,600)	(122,892)	(142,125)	(145,000)	(147,870)
Net County Funding	\$ <u>320,864</u>	\$ <u>323,439</u>	\$ <u>302,156</u>	\$ <u>296,803</u>	\$ <u>309,442</u>