

**1995-1996 BUDGET
GENERAL OPERATING FUND
COMMISSIONER OF THE REVENUE**

MISSION

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

| | FY95 <u>Budget</u> | FY96 <u>Budget</u> |
|---------------------------------|-----------------------|-----------------------|
| Personnel | \$ 271,779 | \$ 283,479 |
| Operating | 21,405 | 21,405 |
| Capital | <u>3,400</u> | <u>8,100</u> |
| Total | <u>\$ 296,584</u> | <u>\$ 312,984</u> |
| State reimbursement (Memo only) | \$ (99,000) | \$ (99,000) |

PERSONNEL

| | | |
|---------------------|---|---|
| Full-time Personnel | 9 | 9 |
| Part-time Personnel | 0 | 0 |

BUDGET COMMENTS

The FY 96 budget provides for continuation of the same level of effort. Budget expenses are 5.5 percent more than FY 95. The Legacy computer system replacement, included in the Capital Projects Fund, is expected to provide the Commissioner of the Revenue's Office with a means of delivering improved services. Upgrades to computer equipment are included for FY 96.