

	Scenario D
	UPDATED
Revenue	250,231,412
(Per notebook. PL for property taxes)	
Revenue Increase - Comp Board Funding	400,000
Expenses (original current FY 24 level)	239,544,613
Operating Increases	9,485,605
Less Operating Decreases	-2,503,918
Expenses	246,526,300
FY 25 Operating Funds Remaining	4,105,112
<u>Additional Proposed FY 25 Budget Cuts</u>	
Employee Training	100,000
Sheriff Dept. Cuts (TBD)	300,000
F&R Laptops and Mounting	723,728
Parks (Capital/Revenue)	300,000
Health Insurance Costs	744,062
Eliminate Unfilled C. A. Position	200,000
Microsoft Update Licensing	300,000
Reduce Pay Increase to 4%	350,000
Jail Contribution	452,728
General District Court Salary Supplements	41,365
Other Operating Cuts/Adjustments	200,794
Salary Savings	80,936
Outside Agencies	
FY 25 Additional General Fund Cuts	3,793,613
FY 24 Operating Funds Available	7,898,725
c	
FY 25 School Operating Funding	5,000,000
(FY25 School Debt funded from capital)	
FY 25 Adjusted Operating Funds Available	2,898,725
<u>Proposed New Positions</u>	
Local/Total Cost for 3 Social Services Positions	325,401
Sheriff FOIA	107,644
Sheriff - 3 Deputies (Cars funded from Cap)	295,725
8 Firefighter(Jan. 2025 Hire date)	
16 Firefighters (Sept/Feb Hire dates)	1,137,888
	1,866,658
Proposed Budget Surplus	1,032,067
Outside Agencies Reductions - Recommendation	237,551
Possible Transfer to Transportation or Contingency Increase	1,269,618

Other Operating Cuts/Adjustments

HR Part-time	-20,000
HR Advertising	-35,000
Electoral Bd. Salary Increase	-3,235
Sheriff SRO Incentive	-123,919
F&R Prof Services Increase	50,000
F&R Office Supplies	-25,000
PSC Overtime	-60,000
PSC Travel	-18,640
Comm of Revenue	35,000
	-200,794

To Be Determined

<u>Item</u>	<u>Adjustment to Budget</u>
FCPS Teachers (reduce 16 to 12)	(320,000)
Commissioner of Revenue (restructure)	35,000
Fire fighters (8 in September)	(450,912)
Fire Fighters (8 in September 4 in February)	(254,964)



Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

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I am seeking approval to reclassify the following COR's employee positions:

- Four Senior Account Clerks (209) to Account Analysts (215).
- Two Account Clerks (207) to Account Analyst (211).
- One Administrative Assistant (211) to Sr. Analyst (215).
- One Secretary (206) to Account Clerk (207).
- One Secretary (206) to Data Collector (207).

And increase the salary of the following two positions to be comparable to that of like roles in the Treasurer's Office:

- PP Supervisor (216)
- Business Supervisor (217)

This would result in a pay increase totaling \$45,670 for eleven employees to be proportionally paid in accordance with Treasurer's Office Staff.

Continued growth of Frederick County (Weldon Cooper est. population is 96,359 as of July 2023) has caused an increase in assessments, business licensing, business equipment, personal property accounts, and compliance with the Code of Virginia. These factors have substantially increased the workload and duties for COR staff. Reclassifying these positions will not only help us meet the challenges of our duties but maintain highly qualified and trained staff.

Comparing the Essential Functions of the Commissioner of Revenue's Account Analyst, Senior Analyst, Account Clerk, Data Collector, Personal Property Supervisor and Business Supervisor, we find that the workload and functions mirrors that of the Treasurer's Office. Reclassifying these positions to the requested amounts would put the COR's staff in a similar salary range of their counterparts in the Treasurer's Office.

Per the County's Salary Administration program, the following reflects the current title and salary ranges (as of March 1, 2024) for these positions:

COMMISSIONER OF THE REVENUE		TREASURER	
Senior Account Clerk (209)	\$42,469 - \$69,997	Senior Account Analyst (215)	\$56,912 - \$93,802
Account Clerk (207)	\$38,520 - \$63,489	Account Analyst (211)	\$46,822 - \$77,171
Administrative Assistant (211)	\$46,822 - \$77,171	Sr. Analyst (215)	\$56,912 - \$93,802
Secretary (206)	\$36,685 - \$60,466	Account Clerk (207)	\$38,529 - \$63,489
Secretary (206)	\$36,685 - \$60,466	Data Collector (207)	\$38,529 - \$63,489

The following chart reflects the requested salary adjustments by position and assigned division.

FY23 Salary		FY24 Salary	Proposed New Salary	Difference
Melissa Sims (PP Supervisor 216)	Personal Property	74,046	80,000	5,954
Sandi Stickley (Sr. Account Clerk 209 to Account Analyst 215)	Personal Property	48,040	55,000	6,960
Rhonda Greenfield (Sr. Account Clerk 209 to Account Analyst 215)	Personal Property	48,101	55,000	6,899
Aleia Sandoval (Account Clerk 207 to Account Analyst 211)	Personal Property	39,460	42,000	2,540
Wanda Wilson (Account Clerk 207 to Account Analyst 211)	Personal Property	39,520	42,000	2,480
Kathryn Corbit (Business Supervisor 217)	Business	65,788	72,019	6,231
Maria Price (Sr. Account Clerk 209 to Account Analyst 215)	Business	48,128	50,000	1,872
Amber Lucht (Sr. Account Clerk 209 to Account Analyst 215)	Business	42,469	43,469	1,000
Susan Chrismore (Secretary 206 to Account Clerk 207)	Business	36,686	42,000	5,314
Barbara Hummer (Administrative Assistant 211 to Sr. Analyst 215)	Real Estate	60,271	62,271	2,000
Nicki Stutler (Secretary 206 to Data Collector 207)	Real Estate	37,580	42,000	4,420
TOTAL		\$540,089	\$585,759	\$45,670



COUNTY OF FREDERICK



Position: Senior Account Analyst- Personal Property - (requesting change from Senior Account Clerk)

ESSENTIAL FUNCTIONS

Treasurer	Commissioner of the Revenue
Senior Account Analyst Job Description	Senior Account Clerk Job Description
Responds to property owner, taxpayer, employee, and management questions and requests for assistance (via walk-in, e-mail, or phone). Explains complex tax code and regulations in a customer-friendly manner.	Provides timely and courteous customer service by phone, email, via web, and in-person inquiries. Responds to Taxpayers with inquiries and questions about personal property requirements and processes.
Processes all local tax payments and miscellaneous payments to the County. Ensures all payments are accounted for and posted properly in a timely manner. Oversees refunds over \$10,000 that require Board of Supervisors approval. Manages monetary guaranty performance module. Creates new bond accounts in module, reviews for accuracy, and notifies impacted parties. Scans all bond paperwork into account. Assist County Attorney in bond collection process and perform bond release process.	Reviews, locates, assesses, through DMV downloads and IRMS downloads, other types of personal property such as boats, mobile homes, airplanes, motorcycles, tag along trailers, tractor trailers, motor homes, and camping trailers. In adjacent reports filings are provided yearly and hand listings of mobile home parks, North South Skirmish Association, and Virginia Department of Wildlife. Resources to review additional personal property that is not located in the above downloads listed.
Maintains related records and files related reports in accordance with the same standards as the Virginia Department of Taxation and the Auditor of Public Accounts (APA). Assist with annual APA audit records as needed.	Understands and can apply all basic regulations regarding personal property taxation. Can find the applicable sections of the Codes of Virginia and Frederick County as they apply to taxpayer's questions
Compiles with all rules, regulations, policies, and procedures of the Frederick County Treasurer's Office and Virginia Law. Maintains accounts to reflect reductions, interest allocation, and FOIA request.	Uses Computer and Internet Technology to assist with taxpayer inquiries and filings. Inputs all daily date entries with accuracy and adjusts all accounts accordingly within VA code.
Maintains the daily reporting of delinquent collection systems, including payment plans, DMV-stop removal, and non-compliance follow-up. Assists collection department with delinquent collections.	Obtains training to research the Department of Taxation and DMV Rules. Attends Continuing Education Meetings and Classes.
Completes training and educational requirements as necessary through the Treasurer's Association of Virginia. Maintains and updates cashier policy manual.	Assists taxpayers with reporting vehicles purchased and disposed of or no longer owned. Ensures protection of highly confidential taxpayer information in accordance with the Virginia Secrecy Act and administrative regulations of Virginia Department of Motor Vehicles (DMV) and Virginia Department of Taxation.
Ensures protection of highly confidential taxpayer information in accordance with the Virginia Secrecy Act and administrative regulations of Virginia Department of Motor Vehicles (DMV) and Virginia Department of Taxation.	Understands and completes all abatements for personal property. Assists County Attorney with information request on a judgement or lien.
Processes credit/abatements made by Commissioner of the Revenue's Office-issuing refunds as needed.	Works with the Treasurer's Department daily on personal property issues. Works with the Treasurer's Department with bulk mailing of each billing cycle.
Assists with the assessment of business license, personal property, real estate, and other local tax/fee bills, utilizing quality control procedures to ensure accuracy.	Completes scanning, filing, and permanent record retention as required.



COUNTY OF FREDERICK



Position: Senior Account Analyst- Business Division - (requesting change from Senior Account Clerk)

ESSENTIAL FUNCTIONS

Treasurer	Commissioner of the Revenue
Senior Account Analyst Job Description	Senior Account Clerk Job Description
Responds to property owner, taxpayer, employee, and management questions and requests for assistance (via walk-in, e-mail, or phone). Explains complex tax code and regulations in a customer-friendly manner.	Provides timely and courteous customer service by phone, email, via web, and in-person inquiries. Responds to Taxpayers with inquiries and questions about business requirements and processes.
Processes all local tax payments and miscellaneous payments to the County. Ensures all payments are accounted for and posted properly in a timely manner. Oversees refunds over \$10,000 that require Board of Supervisors approval. Manages monetary guaranty performance module. Creates new bond accounts in module, reviews for accuracy, and notifies impacted parties. Scans all bond paperwork into account. Assist County Attorney in bond collection process and perform bond release process.	Various databases from the Virginia Department of Taxation are used for business account reviews. Examples: completing assessments, audits, and statutory assessments by the Business License Department.
Maintains related records and files related reports in accordance with the same standards as the Virginia Department of Taxation and the Auditor of Public Accounts (APA). Assist with annual APA audit records as needed.	Understands and can apply all basic regulations regarding business taxation. Can find the applicable sections of the Codes of Virginia and Frederick County as they apply to taxpayer's questions.
Compiles with all rules, regulations, policies, and procedures of the Frederick County Treasurer's Office and Virginia Law. Maintains accounts to reflect reductions, interest allocation, and FOIA request.	Uses Computer and Internet Technology to assist with taxpayer inquiries and filing of business license, business equipment, meals taxes, lodging taxes and short-term equipment rental taxes. Handles daily data entries with accuracy.
Maintains the daily reporting of delinquent collection systems, including payment plans, DMV-stop removal, and non-compliance follow-up. Assists collection department with delinquent collections.	Obtains training to research the Department of Taxation Business, Professional and Occupational License (BPOL) guidelines. Attends Continuing Education Meetings and Classes.
Completes training and educational requirements as necessary through the Treasurer's Association of Virginia. Maintains and updates cashier policy manual.	Assist with appeals that taxpayers have regarding Business Taxes. Assist the County Attorney with any FOIA inquiries gathering information and data for court proceedings.
Ensures protection of highly confidential taxpayer information in accordance with the Virginia Secrecy Act and administrative regulations of Virginia Department of Motor Vehicles (DMV) and Virginia Department of Taxation.	Processes and enters monthly filings into the database for meals, lodging, utility taxes, or other filings that come in by mail. A check sheet is completed, and all payments taken to the treasurer's office for them to apply.
Processes credit/abatements made by Commissioner of the Revenue's Office-issuing refunds as needed.	Understands and completes all abatements for business taxes and licensing.
Assists with the assessment of business license, personal property, real estate, and other local tax/fee bills, utilizing quality control procedures to ensure accuracy.	Completes scanning, filing, and permanent record retention as required.



COUNTY OF FREDERICK



Position: Account Analyst- Personal Property- (requesting change from Account Clerk)

ESSENTIAL FUNCTIONS

Treasurer	Commissioner of the Revenue
Account Analyst Job Description	Account Clerk Job Description
Responds to property owner, taxpayer, employee, and management questions and requests for assistance (via walk-in, e-mail, or phone). Explains complex tax code and regulations in a customer-friendly manner.	Provides timely and courteous customer service by phone, email, via web, and in-person inquiries. Responds to Taxpayers with inquiries and questions about personal property requirements and processes.
Processes all local tax payments and miscellaneous payments to the County. Ensures all payments are accounted for and posted properly in a timely manner.	Reviews, locates, assesses, through DMV downloads and IRMS downloads, other types of personal property such as boats, mobile homes, airplanes, motorcycles, tag along trailers, tractor trailers, motor homes, and camping trailers. In adjacent reports filings are provided yearly and hand listings of mobile home parks, North South Skirmish Association, and Virginia Department of Wildlife. Resources to review additional personal property that is not located in the above downloads listed.
Maintains related records and files related reports in accordance with the same standards as the Virginia Department of Taxation and the Auditor of Public Accounts (APA). Assist with annual APA audit records as needed.	Understands and can apply all basic regulations regarding personal property taxation. Can find the applicable sections of the Codes of Virginia and Frederick County as they apply to taxpayer's questions
Compiles with all rules, regulations, policies, and procedures of the Frederick County Treasurer's Office and Virginia Law.	Uses Computer and Internet Technology to assist with taxpayer inquiries and filings. Inputs all daily date entries with accuracy.
Maintains the daily reporting of delinquent collection systems, including payment plans, DMV-stop removal, and non-compliance follow-up. Assists collection department with delinquent collections.	Obtains training to research the Department of Taxation and DMV Rules. Attends Continuing Education Meetings and Classes.
Completes training and educational requirements as necessary through the Treasurer's Association of Virginia.	Assist with appeals that taxpayers have on all personal property. Obtains information needed for any FOIA inquiries for Personal Property.
Ensures protection of highly confidential taxpayer information in accordance with the Virginia Secrecy Act and administrative regulations of Virginia Department of Motor Vehicles (DMV) and Virginia Department of Taxation.	Assists taxpayers with reporting vehicles purchased and disposed of or no longer owned. Ensures protection of highly confidential taxpayer information in accordance with the Virginia Secrecy Act and administrative regulations of Virginia Department of Motor Vehicles (DMV) and Virginia Department of Taxation.
Processes credit/abatements made by Commissioner of the Revenue's Office-issuing refunds as needed.	Understands and completes all abatements for personal property.
Assists with the preparation and mailing of personal property, real estate, and other local tax/fee bills and utilizing quality control procedures to ensure accuracy.	Works with the Treasurer's Department daily on personal property issues. Works with the Treasurer's Department with bulk mailing of each billing cycle.



COUNTY OF FREDERICK



Position: Assessor III (requesting change from GIS Analyst)

ESSENTIAL FUNCTIONS

1. We are seeking approval to change our GIS Analyst position to an Assessor III's position. We believe that having an Assessor III position will give our Real Estate Division an improved working structure to accomplish our real estate responsibilities for the Commissioner's Office.

- a. GIS Analyst (219) to Assessor III (219) will be of no additional cost.
- b. Attached is the Assessor III's job description and the GIS Analyst description for your information.

2. We are seeking an additional 10% increase for our current Assessor III's position as they will be taking on additional duties above their current job description and have excelled in their position as Assessor III for the past 4+ years. The additional amount we are requesting is \$7,086.45 for our Assessor III's annual salary.

*The additional money we are requesting is currently in our budget as vacancy savings from position changeover.

Thank you for your consideration in this matter.

**OUTSIDE AGENCIES
FY 2024-2025**

Organization	Pg. #	Have MOU/ Funding Formula	2023-2024 Approved Budget	2024-2025 Budget Request	\$ Change	% Change	2024-2025 Proposed Reduction	2024-2025 Proposed % Change	2024-2025 Proposed Allocation
Health Department	1	No	\$476,359	\$543,147	\$66,788	14%	\$42,970	5%	\$500,177
NW Works, Inc.	7	No	\$52,531	\$55,000	\$2,469	5%	\$0	5%	\$55,000
NW Works, Inc.-Capital HVAC improvements (5 yrs) - New	7	No	\$0	\$50,000	\$50,000	100%	\$50,000	-100%	\$0
Our Health, Inc.	16	No	\$20,000	\$20,000	\$0	0%	\$0	0%	\$20,000
NSV Substance Abuse Coalition	24	No	\$60,000	\$60,000	\$0	0%	\$0	0%	\$60,000
Lord Fairfax EMS Council, Inc.	31	No	\$16,800	\$17,000	\$200	1%	\$0	1%	\$17,000
Northwestern Community Services	39	No	\$459,198	\$493,639	\$34,441	8%	\$11,482	5%	\$482,157
Access Independence, Inc.	44	No	\$17,000	\$18,000	\$1,000	6%	\$150	5%	\$17,850
Seniors First, SAAA	52	No	\$69,300	\$69,300	\$0	0%	\$0	0%	\$69,300
The Handley Library	59	Yes	\$1,466,000	\$1,621,923	\$155,923	11%	\$82,623	5%	\$1,539,300
NSV Regional Commission	65	Yes	\$91,250	\$95,521	\$4,271	5%	\$0	5%	\$95,521
Tourism Program - City of Winchester	--	Yes	\$652,122	\$698,307	\$46,185	7%	\$0	7%	\$698,307
Lord Fairfax SWCD	71	No	\$12,650	\$15,000	\$2,350	19%	\$1,717	5%	\$13,283
The Laurel Center	79	No	\$12,000	\$45,568	\$33,568	280%	\$32,968	5%	\$12,600
County Scholarship Fund	--	No	\$55,000	\$0	(\$55,000)	-100%	TBD	TBD	TBD
Laurel Ridge Community College	92	Yes	\$0	\$95,669	\$95,669	100%	TBD	TBD	TBD
Blue Ridge Legal Services - New Request	104	No	\$0	\$4,591	\$4,591	100%	\$4,591	-100%	\$0
SERCAP - New Request	113	No	\$0	\$5,000	\$5,000	100%	\$5,000	-100%	\$0
Northern VA 4-H Center - New Request	117	No	\$0	\$6,050	\$6,050	100%	\$6,050	-100%	\$0
Total			\$3,460,210	\$3,913,715	\$453,505		\$237,551		\$3,580,495