

## **Staffing Standards**

**~~REVISED 10-15-06~~**

**REVISED 10-15-08**

### Compensation Board Criteria for Allocating New Positions in Commissioners of the Revenue Offices

In determining the allocations of additional positions, the Compensation Board considers the following criteria:

1. The position (or positions) must be requested by the Commissioner of the Revenue as part of the Compensation Board's annual budget process.
2. The position requested must perform only statutorily prescribed duties of the Commissioner of the Revenue.
3. The Commissioner's office must have a PC, or be connected to the city/county system or have such systems scheduled for installation within 12 months.
4. Funds and positions must be appropriated by the General Assembly.
5. The Compensation Board will use the staffing methodology and weighted average workload criteria developed by the Workload Study Committee to determine the appropriate level of Compensation Board staff support for each office requesting additional positions.
6. The Compensation Board shall determine the number of additional positions to be allocated to any one office based upon criteria 1-5, inclusive, and additional positions shall be allocated in the order of percentage of need, where the offices with the highest percentage of need will receive positions first. The percentage of need is determined by calculating the percentage that the number of additional positions needed is of the total number of current positions.
7. Any office receiving a new position shall not have its hourly-wage funds reduced equivalent to the salary of the new position.

## Staffing Methodology

The methodology used to determine appropriate staffing levels in each Commissioner's office was developed by the Workload Study Committee and adopted by the Compensation Board.

The methodology considers current Compensation Board funded positions, adjusted for salary reductions. By dividing the annualized amount of FY04 reductions to salaries by the most recent average salary of a Compensation Board approved Commissioner's staff position, an FTE adjustment is ascertained. This is subtracted from the current Compensation Board approved full-time employees for the total personnel. A three year weighted average of workload, as reported by Commissioners, is calculated.

Workload elements and weights are as follows:

Commissioner's Workload Elements		Weighted Factor
<b>Adjustments:</b>		
1A	Number of Real Estate Tax Assessments Adjusted	0.37
1B	Number of Business License Assessments Adjusted	0.44
1C	Number of Personal Property Assessments Adjusted	0.08
1D	Number of Business Personal Property Assessments Adjusted	0.50
1E	Number of Merchant's Capital Assessments Adjusted	0.31
1F	Number of Machinery & Tools Assessments Adjusted	0.83
1G	Number of Excise Tax Assessments Adjusted	0.66
<b>1H</b>	<b>Number of Personal Property License Fees Adjusted</b>	<b>0.00</b>
<b>Audits &amp; Appeals:</b>		
2	Number of applications received for tax relief, real estate, personal property, disabled, etc.	0.30
3	Number of business license desk audits	0.51
4	Number of business license field audits	1.58
5	Number of personal property desk audits	0.05
6	Number of personal property field audits	0.74
7	Number of merchant's capital desk audits	0.13
8	Number of merchant's capital field audits	0.98
9	Number of business personal property desk audits	0.29
10	Number of business personal property field audits	6.93
11	Number of machinery & tools desk audits	0.90
12	Number of machinery & tools field audits	6.34
13	Number of excise tax desk audits	0.75
14	Number of excise tax field audits	5.03
15	Number of local business license appeals	7.19
16	Number of state business license appeals	22.19
17	Number of local merchant's capital appeals	0.76
18	Number of merchant's capital state appeals	1.43
19	Number of local business personal property appeals	1.73
20	Number of state business personal property appeals	0.19
21	Number of local machinery & tools appeals	4.96
22	Number of state machinery & tools appeals	0.19

23	Number of local excise tax appeals	26.95
<b>Commissioner's Workload Elements</b>		<b>Weighted Factor</b>
24	Number of state excise tax appeals	0.19
25	Number of local real estate tax appeals	0.63
26	Number of state real estate tax appeals	1.30
<b>Business Licenses, Merchants Capital &amp; Excise:</b>		
27	Number of Business Licenses Issued and Merchants Capital Accounts	0.27
28	Number of Applications Processed for Land Use Taxation and Rollback Assessments	0.21
29	Number of Business Accounts Assessed for Excise Taxes	0.68
30A	Number of Financial Institutions in Your Locality	0.98
30B	Number of Financial Institutions with their main office in your locality that are required to file the bank franchise tax with your office	1.74
31	Number of coal/gas severance tax, coal road tax, oil severance tax and mineral tax accounts	0.25
<b>General Administrative &amp; Legal:</b>		
32	General administrative duties	0.00
33	Number of summons	0.00
34	Number of criminal failure to file complaints	0.00
35	Number of workman's compensation affidavits	0.06
36	Number of pilot programs	0.00
<b>Income Tax:</b>		
37	Number of state income tax returns processed by your office	0.12
38	Number of state tax assessments for annual estimated income taxpayers	0.15
39	Number of taxpayers assisted with state income tax	0.18
40	Number of state tax returns prepared	0.40
<b>Personal Property and Machinery &amp; Tools:</b>		
41	Number of personal property Assessments	0.03
42	Number of personal property registration renewals	0.02
43	Number of personal property new registrations	0.06
44	Number of personal property registration deletions	0.03
45	Number of personal property proration assessments	0.00
46A	Number of personal property tax relief act (PPTRA) compliance	0.01
46B	Number of personal property tax accounts reviewed for PPTRA compliance	0.04
47	Number of personal property vehicles researched for the DMV PPTRA duplication report	0.20
48	<del>Number of personal property vehicles researched for the DMV PPTRA reconciliation report</del> <b>Number of motor vehicle records reviewed for personal property tax relief qualification</b>	0.00
49	Number of motor vehicle "no fee" decals issued (ex. Military personnel or ownership transfers)	0.00
<b>50A</b>	Number of motor vehicle license decals sold	0.00
<b>50B</b>	Number of motor vehicle license <del>decals sold</del> <b>fees assessed</b>	0.00
51	Number of public service corporations that are assessed	0.65

52	Number of machinery and tools, business personal property and farm accounts	0.15
53	Number of mobile home assessments	0.08
<b>Real Estate:</b>		
54A	Number of parcels of land	0.03
<b>Commissioner's Workload Elements</b>		<b>Weighted Factor</b>
54B1	Number of real estate assessments conducted in-house annually during your locality's general assessment	0.06
54B2	Number of real estate parcels assessed on a contract basis during your localities general assessment	0.01
54C	Number of mapping changes or GIS updates completed	0.35
54D	Number of real estate transfers	0.41
54E	Number of reassessments due to new construction	0.90
<b>DMV Licensing Agency:</b>		
<b>55</b>	<b>Number of DMV licensing agency transactions Number of titles processed for DMV</b>	<b>0.25</b>
<b>56</b>	<b>Total number of transactions for which fees are collected for DMV</b>	<b>0.07</b>

Staffing Need =	$y = 1.3074 + 0.0005x + -2e-9x^{1.95}$
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After determining the number of Compensation Board employees and the total number of hours worked each year per locality, a linear regression analysis was performed to determine a formula for a line of best fit and a model was created. This formula is used to determine the number of employees predicted to be needed to perform the work in any given locality based on the combined data trend of all other offices.

Commissioner of the Revenue FY10 Staffing Standards - After Position Allocations

RANK	FIPS	LOCALITY	POP GRP	POPULATION	FTE-TOTAL	FTE-REQUIRED	FTE VARIANCE	WEIGHTED WKLD	NEED-PERCENT	REQUEST-NEW
1	075	GOOCHLAND	C	20,903	2.00	5.40	3.40	8,366	170.07%	1
2	037	CHARLOTTE	B	12,453	2.46	4.77	2.31	7,050	93.85%	1
3	067	FRANKLIN	D	52,841	6.17	11.70	5.53	21,944	89.55%	2
4	069	FREDERICK	E	73,887	10.74	19.49	8.75	40,162	81.47%	3
5	111	LUNENBURG	B	13,158	2.39	4.31	1.92	6,104	80.39%	1
6	193	WESTMORELAND	B	17,205	4.38	7.88	3.50	13,610	79.96%	1
7	169	SCOTT	C	24,130	4.26	7.67	3.41	13,148	79.95%	1
8	035	CARROLL	C	30,125	5.79	10.24	4.45	18,715	76.80%	1
9	159	RICHMOND	A	9,774	1.77	3.08	1.31	3,579	74.00%	1
10	133	NORTHUMBERLAND	B	13,232	3.34	5.70	2.36	8,995	70.73%	1
11	121	MONTGOMERY	E	90,517	9.25	15.70	6.45	31,085	69.71%	2
12	610	FALLS CHURCH	B	11,399	3.74	6.34	2.60	10,333	69.50%	1
13	187	WARREN	C	36,101	7.13	12.03	4.90	22,686	68.68%	2
14	047	CULPEPER	D	47,517	5.00	8.35	3.35	14,604	66.91%	14
15	043	CLARKE	B	14,534	2.53	4.17	1.64	5,813	64.82%	1
16	173	SMYTH	C	31,868	4.19	6.90	2.71	11,520	64.70%	3
17	049	CUMBERLAND	A	9,820	2.48	4.08	1.60	5,635	64.67%	0
18	053	DINWIDDIE	C	26,843	5.00	8.01	3.01	13,884	60.20%	2
19	063	FLOYD	B	15,094	2.77	4.43	1.66	6,353	59.99%	1
20	119	MIDDLESEX	B	10,277	4.00	6.38	2.38	10,426	59.59%	1
21	027	BUCHANAN	C	24,312	7.23	11.49	4.26	21,476	58.86%	1
22	085	HANOVER	E	97,785	11.09	17.25	6.16	34,744	55.53%	1
23	007	AMELIA	B	13,003	3.33	5.17	1.84	7,892	55.37%	1
24	009	AMHERST	C	32,341	4.10	6.29	2.19	10,219	53.30%	1
25	029	BUCKINGHAM	B	16,547	2.72	4.17	1.45	5,808	53.23%	0
26	081	GREENSVILLE	B	12,511	4.00	6.13	2.13	9,882	53.13%	4
27	127	NEW KENT	B	17,440	3.29	5.00	1.71	7,533	52.02%	3
28	530	BUENA VISTA	A	6,515	2.00	3.03	1.03	3,484	51.66%	1
29	735	POQUOSON	B	11,791	4.43	6.67	2.24	11,028	50.53%	1
30	051	DICKENSON	B	16,441	5.38	8.08	2.70	14,031	50.16%	2
31	177	SPOTSYLVANIA	F	120,615	13.00	19.31	6.31	39,721	48.53%	1
32	750	RADFORD	B	15,584	2.26	3.35	1.09	4,138	48.41%	2
33	179	STAFFORD	F	123,690	11.00	16.28	5.28	32,458	48.03%	2
34	520	BRISTOL	B	17,438	5.76	8.37	2.61	14,666	45.39%	0
35	015	AUGUSTA	E	71,586	9.08	13.20	4.12	25,322	45.33%	3
36	700	NEWPORT NEWS	G	180,978	20.05	28.99	8.94	65,115	44.60%	7
37	036	CHARLES	A	6,908	1.82	2.63	0.81	2,662	44.43%	1
38	165	ROCKINGHAM	E	74,835	8.51	12.28	3.77	23,255	44.31%	4
39	103	LANCASTER	B	11,754	3.07	4.41	1.34	6,306	43.62%	0
40	019	BEDFORD	D	66,274	8.00	11.43	3.43	21,358	42.90%	0
41	770	ROANOKE CITY	E	92,344	13.05	18.63	5.58	38,062	42.75%	4
42	033	CAROLINE	C	27,838	5.00	7.07	2.07	11,882	41.44%	2
43	077	GRAYSON	B	16,144	3.12	4.33	1.21	6,150	38.89%	0

Commissioner of the Revenue FY10 Staffing Standards - After Position Allocations

RANK	FIPS	LOCALITY	POP GRP	POPULATION	FTE-TOTAL	FTE-REQUIRED	FTE VARIANCE	WEIGHTED WKLD	NEED-PERCENT	REQUEST-NEW
44	093	ISLE OF WIGHT	C	34,374	6.24	8.65	2.41	15,254	38.57%	3
45	199	YORK	D	64,526	9.37	12.95	3.58	24,755	38.16%	5
46	810	VIRGINIA BEACH	H	431,451	35.00	48.24	13.24	133,206	37.82%	0
47	109	LOUISA	C	32,231	5.08	6.99	1.91	11,707	37.59%	1
48	113	MADISON	B	13,832	2.46	3.37	0.91	4,173	37.02%	0
49	041	CHESTERFIELD	H	303,538	25.50	34.38	8.88	81,086	34.81%	23
50	031	CAMPBELL	D	52,595	6.18	8.32	2.14	14,549	34.62%	1
51	740	PORTSMOUTH	E	97,599	12.27	16.44	4.17	32,838	34.02%	3
52	073	GLOUCESTER	C	36,109	5.59	7.47	1.88	12,733	33.66%	1
53	720	NORTON	A	4,161	1.46	1.94	0.48	1,279	33.18%	0
54	105	LEE	C	25,312	4.00	5.25	1.25	8,046	31.19%	2
55	025	BRUNSWICK	B	18,413	3.43	4.48	1.05	6,463	30.75%	0
56	800	SUFFOLK	E	81,907	7.52	9.77	2.25	17,697	29.94%	4
57	131	NORTHAMPTON	B	13,254	3.49	4.53	1.04	6,563	29.89%	0
58	830	WILLIAMSBURG	B	13,354	2.47	3.21	0.74	3,835	29.77%	1
59	515	BEDFORD	A	6,356	1.77	2.29	0.52	1,974	29.34%	0
60	195	WISE	D	41,118	7.11	9.20	2.09	16,442	29.34%	3
61	690	MARTINSVILLE	B	14,393	4.05	5.23	1.18	8,014	29.20%	1
62	163	ROCKBRIDGE	C	21,859	4.00	5.14	1.14	7,829	28.59%	2
63	155	PULASKI	C	34,391	4.93	6.28	1.35	10,204	27.35%	1
64	149	PRINCE GEORGE	C	37,723	4.00	5.09	1.09	7,718	27.26%	1
65	175	SOUTHAMPTON	B	19,262	4.00	5.04	1.04	7,613	25.99%	1
66	171	SHENANDOAH	D	41,252	5.06	6.35	1.29	10,348	25.42%	6
67	183	SUSSEX	B	12,058	2.47	3.08	0.61	3,587	24.85%	0
68	107	LOUDOUN	H	287,688	17.67	22.03	4.36	46,494	24.67%	5
69	145	POWHATAN	C	27,550	4.34	5.38	1.04	8,331	24.06%	0
70	065	FLUVANNA	C	26,389	4.39	5.44	1.05	8,440	23.84%	0
71	137	ORANGE	C	33,105	3.97	4.91	0.94	7,335	23.57%	1
72	141	PATRICK	B	19,211	3.59	4.43	0.84	6,356	23.49%	1
73	685	MANASSAS PARK	B	14,050	2.66	3.28	0.62	3,989	23.34%	1
74	640	GALAX	A	6,706	1.58	1.95	0.37	1,287	23.34%	1
75	115	MATHEWS	A	9,418	3.28	4.04	0.76	5,545	23.17%	0
76	143	PITTSYLVANIA	D	62,253	7.00	8.57	1.57	15,093	22.46%	4
77	167	RUSSELL	C	28,988	5.22	6.33	1.11	10,308	21.21%	1
78	550	CHESAPEAKE	G	216,622	18.13	21.94	3.81	46,273	21.02%	2
79	011	APPOMATTOX	B	14,414	3.52	4.25	0.73	5,972	20.66%	1
80	117	MECKLENBURG	C	32,186	4.90	5.87	0.97	9,344	19.78%	0
81	620	FRANKLIN	A	8,292	2.73	3.21	0.48	3,854	17.76%	0
82	678	LEXINGTON	A	7,211	2.00	2.35	0.35	2,098	17.52%	1
83	600	FAIRFAX	C	23,987	5.67	6.61	0.94	10,895	16.50%	1
84	001	ACCOMACK	C	38,968	4.39	5.08	0.69	7,693	15.68%	1
85	101	KING WILLIAM	B	15,765	3.34	3.86	0.52	5,179	15.63%	1
86	630	FREDERICKSBURG	C	22,544	5.00	5.76	0.76	9,125	15.28%	2

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87	061	FAUQUIER	D	66,801	8.49	9.61	1.12	17,338	13.16%	1
88	021	BLAND	A	7,051	2.88	3.26	0.38	3,943	13.14%	1
89	660	HARRISONBURG	D	45,632	4.98	5.63	0.65	8,848	13.09%	2
90	091	HIGHLAND	A	2,282	1.59	1.78	0.19	958	12.26%	1
91	135	NOTTOWAY	B	15,512	2.48	2.74	0.26	2,882	10.37%	1
92	083	HALIFAX	C	35,952	6.08	6.70	0.62	11,094	10.19%	1
93	097	KING AND QUEEN	A	6,935	2.32	2.51	0.19	2,415	8.06%	0
94	191	WASHINGTON	D	53,223	7.23	7.80	0.57	13,433	7.88%	1
95	147	PRINCE EDWARD	C	21,505	3.04	3.24	0.20	3,903	6.55%	0
96	139	PAGE	C	23,966	6.12	6.52	0.40	10,705	6.47%	2
97	045	CRAIG	A	5,242	2.00	2.13	0.13	1,648	6.39%	1
98	125	NELSON	B	15,575	3.34	3.54	0.20	4,525	6.07%	0
99	683	MANASSAS	C	36,225	3.99	4.23	0.24	5,937	6.02%	0
100	775	SALEM	C	24,749	4.10	4.34	0.24	6,173	5.97%	0
101	023	BOTETOURT	C	32,956	4.84	5.09	0.25	7,725	5.24%	0
102	650	HAMPTON	F	144,204	15.21	15.94	0.73	31,645	4.78%	5
103	680	LYNCHBURG	E	70,734	7.59	7.94	0.35	13,741	4.66%	1
104	590	DANVILLE	D	45,152	7.08	7.39	0.31	12,567	4.43%	0
105	710	NORFOLK	G	235,092	25.58	26.71	1.13	58,788	4.42%	0
106	057	ESSEX	B	10,732	3.00	3.12	0.12	3,657	3.94%	2
107	820	WAYNESBORO	C	20,614	3.14	3.22	0.08	3,872	2.66%	1
108	071	GILES	B	16,518	4.64	4.72	0.08	6,954	1.77%	2
109	595	EMPORIA	A	5,566	1.82	1.84	0.02	1,077	1.32%	0
110	013	ARLINGTON	G	206,822	17.84	18.05	0.21	36,662	1.17%	0
111	197	WYTHE	C	27,927	4.59	4.64	0.05	6,776	1.01%	0
112	157	RAPPAHANNOCK	A	6,925	2.55	2.57	0.02	2,538	0.70%	0
113	580	COVINGTON	A	5,920	2.39	2.40	0.01	2,203	0.51%	1
114	185	TAZEWELL	D	44,216	5.91	5.90	-0.01	9,413	-0.14%	0
115	079	GREENE	B	17,881	2.47	2.45	-0.02	2,299	-0.82%	0
116	840	WINCHESTER	C	26,209	4.13	4.09	-0.04	5,643	-1.02%	1
117	095	JAMES	D	62,237	8.61	8.33	-0.28	14,565	-3.29%	1
118	670	HOPEWELL	C	23,263	4.00	3.86	-0.14	5,178	-3.46%	1
119	161	ROANOKE	E	91,197	11.84	11.34	-0.50	21,162	-4.19%	2
120	099	KING GEORGE	C	23,029	5.29	4.95	-0.34	7,423	-6.46%	0
121	570	COLONIAL HEIGHTS	B	17,693	3.23	3.02	-0.21	3,450	-6.60%	0
122	089	HENRY	D	53,869	9.16	8.36	-0.80	14,632	-8.75%	0
123	017	BATH	A	4,719	2.48	2.25	-0.23	1,901	-9.15%	0
124	540	CHARLOTTESVILLE	C	39,638	7.94	7.11	-0.83	11,967	-10.43%	0
125	005	ALLEGHANY	B	16,795	5.15	4.42	-0.73	6,319	-14.26%	0
126	181	SURRY	A	7,106	2.48	2.07	-0.41	1,535	-16.46%	1
127	730	PETERSBURG	C	30,489	5.63	4.70	-0.93	6,902	-16.57%	0
128	790	STAUNTON	C	23,097	4.11	3.32	-0.79	4,076	-19.14%	0
<b>TOTALS</b>					<b>752.85</b>	<b>973.00</b>	<b>220.15</b>	<b>1,751,204</b>		<b>192</b>