

Staffing Standards
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
Adjustments:		
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
1H	Number of Personal Property License Fees Adjusted	0.00
Audits & Appeals:		
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
Commissioner's Workload Elements		Weighted Factor
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
Business Licenses, Merchants Capital & Excise:		
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
General Administrative & Legal:		
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
Income Tax:		
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
Personal Property and Machinery & Tools:		
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	Number of personal property vehicles researched for the DMV PPTRA reconciliation report Number of motor vehicle records reviewed for personal property tax relief qualification	0.00
49	Number of motor vehicle "no fee" decals issued (ex. Military personnel or ownership transfers)	0.00
50A	Number of motor vehicle license decals sold	0.00
50B	Number of motor vehicle license decals sold fees assessed	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
Real Estate:		
54A	Number of parcels of land	0.03
Commissioner's Workload Elements		Weighted Factor
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
DMV Licensing Agency:		
55	Number of DMV licensing agency transactions Number of titles processed for DMV	0.25
56	Total number of transactions for which fees are collected for DMV	0.07

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 FY15 Staffing Standards

RANK	FIPS	LOCALITY	POP GRP	POPULATION	TOTAL FULL TIME	FTE TOTAL	FTE REQUIRED	FTE VARIANCE	WEIGHTED WKLD	NEED PERCENT	REQUEST NEW	UNFUNDED POSITIONS
1	750	RADFORD	B	16,532	3	1.00	3.75	2.75	4,952	276.45%	2	2
2	159	RICHMOND	A	9,237	2	0.89	2.85	1.96	3,110	221.52%	3	1
3	530	BUENA VISTA	A	6,881	2	0.97	3.11	2.14	3,636	221.27%	1	1
4	036	CHARLES	A	7,290	2	0.91	2.70	1.79	2,815	195.84%	1	1
5	111	LUNENBURG	B	12,967	3	1.33	3.83	2.50	5,121	188.42%	2	1
6	097	KING AND QUEEN	A	7,049	3	1.52	3.98	2.46	5,429	161.31%	5	1
7	063	FLOYD	B	15,484	3	1.89	4.91	3.02	7,338	159.75%	1	1
8	067	FRANKLIN	D	56,300	7	4.27	10.66	6.38	19,642	149.31%	1	2
9	081	GREENSVILLE	B	12,131	4	2.38	5.91	3.53	9,426	148.55%	1	2
10	027	BUCHANAN	C	24,006	8	5.09	12.62	7.53	24,012	148.11%	3	3
11	035	CARROLL	C	29,748	6	4.15	10.28	6.13	18,804	147.63%	1	2
12	103	LANCASTER	B	11,463	4	1.57	3.87	2.30	5,188	146.79%	0	2
13	133	NORTHUMBERLAND	B	12,449	4	2.32	5.73	3.41	9,048	146.61%	1	0
14	037	CHARLOTTE	B	12,565	3	1.61	3.95	2.34	5,366	145.06%	1	1
15	127	NEW KENT	B	18,827	4	2.26	5.44	3.17	8,442	140.26%	1	0
16	045	CRAIG	A	5,241	2	0.82	1.96	1.14	1,317	139.45%	1	1
17	069	FREDERICK	E	79,156	11	8.04	19.04	11.00	39,055	136.75%	5	3
18	085	HANOVER	F	100,704	13	8.46	19.15	10.69	39,328	126.43%	0	1
19	169	SCOTT	C	23,274	5	3.09	6.96	3.87	11,642	125.31%	3	2
20	195	WISE	D	41,025	9	5.05	11.26	6.21	20,968	122.86%	3	0
21	049	CUMBERLAND	B	10,100	3	1.64	3.63	1.99	4,711	121.58%	1	1
22	830	WILLIAMSBURG	B	14,256	3	1.63	3.59	1.96	4,627	120.08%	1	0
23	193	WESTMORELAND	B	17,460	5	3.23	7.04	3.81	11,817	117.83%	2	1
24	173	SMYTH	C	32,104	5	2.55	5.49	2.93	8,544	114.83%	6	3
25	145	POWHATAN	C	28,290	5	3.10	6.64	3.54	10,978	114.36%	0	1
26	610	FALLS CHURCH	B	12,567	4	2.66	5.68	3.02	8,950	113.86%	1	1
27	091	HIGHLAND	A	2,295	2	0.94	2.00	1.06	1,385	112.51%	0	0
28	107	LOUDOUN	H	324,337	20	13.72	29.10	15.38	65,423	112.13%	15	4
29	077	GRAYSON	B	15,470	4	2.16	4.53	2.37	6,554	109.38%	1	1
30	640	GALAX	A	7,125	2	0.91	1.89	0.99	1,179	109.13%	0	1
31	109	LOUISA	C	33,456	6	3.63	7.46	3.83	12,705	105.45%	1	2
32	047	CULPEPER	D	47,144	6	3.38	6.88	3.50	11,480	103.57%	3	2
33	009	AMHERST	C	32,496	5	2.81	5.72	2.90	9,023	103.30%	1	2
34	179	STAFFORD	F	131,067	11	8.01	15.78	7.77	31,278	97.04%	9	3
35	163	ROCKBRIDGE	C	22,155	4	2.79	5.49	2.70	8,555	96.60%	1	1
36	113	MADISON	B	13,424	3	1.59	3.11	1.52	3,645	95.40%	0	0
37	167	RUSSELL	C	29,014	6	3.87	7.55	3.69	12,908	95.37%	1	0
38	700	NEWPORT NEWS	G	181,027	22	15.65	30.53	14.88	69,510	95.12%	18	0
39	720	NORTON	A	4,099	2	1.04	2.02	0.99	1,436	95.06%	0	1
40	001	ACCOMACK	C	33,335	5	3.09	5.97	2.89	9,566	93.48%	1	2
41	177	SPOTSYLVANIA	F	123,997	13	9.86	19.02	9.16	39,010	92.85%	2	4
42	840	WINCHESTER	C	26,167	5	2.95	5.66	2.71	8,912	91.86%	2	0
43	025	BRUNSWICK	B	17,400	4	2.42	4.61	2.19	6,721	90.85%	0	1
44	033	CAROLINE	C	28,826	5	3.21	6.10	2.89	9,827	89.85%	2	2
45	735	POQUOSON	B	12,240	5	3.26	6.11	2.85	9,854	87.67%	1	0
46	685	MANASSAS PARK	B	14,540	3	1.75	3.27	1.53	3,975	87.32%	1	1

Commissioner of the Revenue FY15 Staffing Standards

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47	043	CLARKE	B	14,211	3	1.59	2.94	1.35	3,292	85.42%	1	1
48	029	BUCKINGHAM	B	17,143	3	1.84	3.40	1.56	4,229	84.37%	1	1
49	015	AUGUSTA	E	73,792	11	6.73	12.39	5.66	23,501	84.00%	3	3
50	075	GOOCHLAND	C	21,753	2	1.86	3.38	1.52	4,197	81.40%	1	1
51	520	BRISTOL	B	17,780	6	4.28	7.76	3.48	13,350	81.13%	1	2
52	165	ROCKINGHAM	E	77,297	10	6.25	11.28	5.03	21,026	80.49%	3	2
53	013	ARLINGTON	G	214,373	19	12.80	22.97	10.17	48,896	79.50%	0	0
54	595	EMPORIA	A	5,946	2	1.07	1.93	0.85	1,240	79.31%	0	0
55	155	PULASKI	C	34,635	6	3.42	6.13	2.71	9,887	79.30%	1	1
56	041	CHESTERFIELD	H	319,641	26	19.29	33.93	14.64	79,698	75.88%	19	4
57	740	PORTSMOUTH	E	96,368	13	9.03	15.85	6.82	31,443	75.54%	3	3
58	600	FAIRFAX	C	22,866	7	4.04	7.05	3.00	11,832	74.31%	2	2
59	770	ROANOKE CITY	E	97,206	14	10.15	17.40	7.24	35,102	71.35%	4	3
60	183	SUSSEX	B	12,056	3	1.62	2.77	1.15	2,955	70.89%	0	1
61	775	SALEM	C	24,970	5	2.91	4.93	2.03	7,393	69.66%	0	1
62	620	FRANKLIN	A	8,680	3	1.91	3.24	1.33	3,912	69.39%	1	1
63	191	WASHINGTON	D	55,179	8	5.41	9.14	3.74	16,329	69.13%	6	3
64	141	PATRICK	B	18,635	4	2.49	4.16	1.67	5,785	67.18%	1	1
65	171	SHENANDOAH	D	42,114	6	3.63	6.07	2.44	9,769	67.08%	3	0
66	031	CAMPBELL	D	54,759	8	5.16	8.61	3.45	15,168	66.91%	0	1
67	105	LEE	C	25,676	4	2.85	4.68	1.83	6,866	64.44%	2	1
68	550	CHESAPEAKE	G	225,898	20	14.05	22.97	8.92	48,897	63.48%	2	5
69	101	KING WILLIAM	B	16,159	4	2.30	3.74	1.44	4,927	62.35%	0	0
70	125	NELSON	B	15,092	4	2.30	3.73	1.43	4,914	61.95%	0	2
71	017	BATH	A	4,797	3	1.51	2.40	0.89	2,197	58.71%	0	1
72	670	HOPEWELL	C	22,779	5	2.81	4.41	1.60	6,312	56.97%	1	2
73	093	ISLE OF WIGHT	C	35,457	7	4.76	7.47	2.71	12,732	56.89%	3	2
74	007	AMELIA	B	12,841	4	2.02	3.16	1.14	3,738	56.34%	0	1
75	073	GLOUCESTER	C	36,987	6	4.04	6.30	2.25	10,242	55.65%	2	2
76	137	ORANGE	C	33,715	5	2.85	4.40	1.56	6,294	54.76%	0	1
77	057	ESSEX	B	11,287	3	1.98	3.06	1.08	3,547	54.47%	2	1
78	147	PRINCE EDWARD	C	23,518	4	2.00	3.09	1.09	3,596	54.30%	1	1
79	135	NOTTOWAY	B	15,907	3	1.58	2.43	0.85	2,250	53.98%	0	1
80	660	HARRISONBURG	D	50,057	6	3.27	5.02	1.75	7,570	53.51%	2	2
81	023	BOTETOURT	C	33,399	5	3.57	5.48	1.91	8,525	53.39%	0	1
82	199	YORK	D	65,973	11	7.73	11.84	4.11	22,277	53.20%	5	0
83	065	FLUVANNA	C	25,989	5	3.14	4.80	1.66	7,116	52.71%	1	1
84	678	LEXINGTON	A	7,197	2	1.30	1.98	0.68	1,348	52.67%	1	0
85	650	HAMPTON	F	137,372	17	11.93	18.18	6.25	36,984	52.39%	5	4
86	570	COLONIAL HEIGHTS	B	17,556	4	2.22	3.38	1.16	4,185	52.00%	1	1
87	690	MARTINSVILLE	B	13,902	5	2.67	4.05	1.38	5,558	51.48%	1	1
88	117	MECKLENBURG	C	32,936	5	3.67	5.49	1.83	8,557	49.76%	0	1
89	083	HALIFAX	C	36,184	7	4.59	6.76	2.18	11,230	47.47%	2	2
90	079	GREENE	B	19,042	3	1.55	2.27	0.72	1,944	46.40%	0	1
91	187	WARREN	C	37,688	8	5.38	7.84	2.46	13,522	45.74%	5	2
92	683	MANASSAS	C	39,060	5	2.78	4.03	1.26	5,528	45.24%	0	2

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93	197	WYTHE	C	29,391	5	3.22	4.66	1.45	6,832	45.00%	0	1
94	630	FREDERICKSBURG	C	25,484	5	3.66	5.31	1.64	8,166	44.92%	2	0
95	800	SUFFOLK	E	85,692	9	5.68	8.07	2.39	14,007	42.15%	4	0
96	820	WAYNESBORO	C	21,099	4	2.12	2.99	0.88	3,405	41.44%	1	1
97	185	TAZEWELL	D	45,276	7	4.23	5.95	1.72	9,505	40.60%	1	2
98	115	MATHEWS	A	8,937	4	2.41	3.36	0.95	4,160	39.41%	0	0
99	157	RAPPAHANNOCK	A	7,410	3	1.72	2.36	0.64	2,119	36.88%	0	0
100	121	MONTGOMERY	E	94,996	11	7.03	9.49	2.46	17,084	35.02%	2	3
101	680	LYNCHBURG	E	76,448	9	5.57	7.52	1.95	12,834	34.93%	1	3
102	131	NORTHAMPTON	B	12,433	4	2.50	3.34	0.84	4,111	33.72%	0	1
103	810	VIRGINIA BEACH	H	441,246	35	28.16	37.57	9.40	91,395	33.39%	4	0
104	181	SURRY	A	6,968	3	1.59	2.12	0.53	1,642	33.32%	1	1
105	710	NORFOLK	G	243,985	31	18.62	24.80	6.18	53,661	33.20%	0	2
106	095	JAMES	D	68,874	9	6.67	8.85	2.18	15,691	32.75%	1	2
107	143	PITTSYLVANIA	D	62,986	7	5.22	6.88	1.66	11,485	31.80%	4	2
108	175	SOUTHAMPTON	B	18,714	4	3.47	4.54	1.07	6,581	30.86%	1	0
109	061	FAUQUIER	D	65,780	10	6.43	8.34	1.91	14,595	29.66%	0	2
110	119	MIDDLESEX	B	11,065	4	3.12	4.03	0.91	5,524	29.29%	1	1
111	580	COVINGTON	A	6,092	3	1.61	2.07	0.45	1,527	28.10%	1	1
112	790	STAUNTON	C	24,222	5	2.89	3.65	0.76	4,744	26.22%	0	1
113	053	DINWIDDIE	C	28,018	5	4.03	5.07	1.04	7,684	25.86%	2	1
114	011	APPOMATTOX	B	15,021	4	2.32	2.80	0.47	3,006	20.44%	1	1
115	161	ROANOKE	E	92,687	13	9.04	10.88	1.84	20,134	20.37%	3	3
116	051	DICKENSON	B	15,762	6	3.88	4.56	0.69	6,626	17.73%	2	2
117	019	BEDFORD	D	69,379	10	7.87	9.24	1.37	16,536	17.35%	0	2
118	021	BLAND	A	6,748	3	2.03	2.37	0.35	2,146	17.00%	1	1
119	139	PAGE	C	24,155	7	4.57	5.26	0.69	8,073	15.08%	3	0
120	071	GILES	B	17,279	5	3.27	3.69	0.42	4,820	12.87%	1	1
121	149	PRINCE GEORGE	C	35,828	4	3.08	3.40	0.31	4,223	10.10%	1	1
122	099	KING GEORGE	C	23,333	6	3.83	4.20	0.37	5,878	9.79%	0	2
123	730	PETERSBURG	C	32,948	7	3.70	4.02	0.32	5,514	8.66%	0	2
124	089	HENRY	D	53,867	11	7.16	7.58	0.42	12,969	5.90%	1	3
125	005	ALLEGHANY	B	16,180	6	3.74	3.67	-0.07	4,783	-1.88%	0	2
126	540	CHARLOTTESVILLE	D	44,471	9	6.09	5.78	-0.31	9,155	-5.12%	2	2
127	590	DANVILLE	D	43,332	8	5.44	4.00	-1.44	5,470	-26.42%	0	2
TOTALS					846	549.80	917.59	367.78	1,623,163		233	178