

Staffing Standards
REVISED 1-25-06

Compensation Board Criteria for Allocating New Positions in Director of Finance's 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 Director of Finance as part of the Compensation Board's annual budget process.
2. The position requested must perform only statutorily prescribed duties of the Director of Finance.
3. The Director of Finance'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 three-year 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 Director of Finance's office was developed by the Workload Study Committee and adopted by the Compensation Board. The Director of Finance's workload combines statutorily prescribed duties that would normally be performed in the offices of the Treasurer and Commissioner of the Revenue.

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 Director of Finance'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 Director of Finances, is calculated.

The workload was weighted to take into account the difficulty or ease of performing the duties. The transactions for each of the categories were totaled and averaged. Then the percentage was calculated, with 100% as the total number of reported transactions in all categories. Similarly, the amount of time spent by the offices on each function was totaled and averaged, and a percentage of total time was then calculated for each category.

The number of transactions for each category was divided by the amount of time for that category. This resulted in the weighted factor used in the analysis of workload.

The Director of Finances' duties which were deemed to be local, such as vehicle decal issuance and those in the "other duties" category were removed from the total weighted transactions used in performing the statistical analysis.

Linear regression was used to assess the relationship between workload and current Compensation Board approved FTEs. Regression analysis is a statistical technique used to explain the relationship between factors, such as workload and current Compensation Board approved FTEs.

Director of Finance's Workload Elements (Treas)		Weighted Factor
Real Estate Tax:		
1	Number of taxable parcels	0.09
2	Number of parcels maintained for mortgage companies	0.04
3	Number of real estate abatements	0.21
4	Number of real estate tax bills processed per year	0.00
5	Number of real estate transfers	0.02
6	Number of real estate parcels in relief to the elderly/disabled program	0.14
7	Number of parcels in the land use program	0.01
Personal Property:		
8	Number of personal property items in relief to the elderly/disabled program	0.10
9	Number of items on which personal property tax is assessed each year	0.05
10	Number of personal property tax bills processed per year	0.00
11	Number of personal property address changes updated	0.05
12	Number of personal property abatements	0.03
PPTRA:		
13	Duplicate reports for personal property relief (PPTRA)	0.36
14	PPTRA compliance audit	0.53
15	PPTRA records submitted for reimbursement	0.00
Collection Actions:		
16	Number of accounts in debt set off program based on number of claims filed	0.02
17	Number of warrants issued	0.15
18	Number of parcels in judicial sale proceedings	2.01
19	Number of 3952 tax liens issued	0.40
20	Number of Director of Finances' summons	1.13
21	Number of distress warrants	4.03
22	Total of delinquent notices for real estate and personal property	0.02
23	Number of DMV stops issued	0.23
24	Number of monthly payment plans maintained for prepayment of taxes and delinquent collections	0.69
25	Number of meals tax enforcement actions taken to "padlock" business	4.03
26	Number of other collections	0.28
Fees, Permits, and Other Licenses:		
27	Number of vehicle license sold	0.04
28	Number of other vehicle registrations	0.06
29	Number of dog licenses sold	0.10
30	Number of utility bills collected	0.00
31	Number of trash collection bills collected	0.00
32	Number of annual trash decals issued	0.00
33	Number of parking tickets collected	0.00
34	Number of zone permit parking fees collected	0.00
35	Number of building permits processed	0.00
36	Number of local businesses on which license tax is collected	0.00
37	Number of business accounts on which local excise tax is collected	0.00
38	Number of utility tax and consumer utility tax accounts	0.00
39	Number of parks and recreation fees processed	0.00

Director of Finance's Workload Elements (Treas)		Weighted Factor
40	Number of other local bills collected	0.00
State Income Tax and Other State Duties:		
41	Number of state income tax memoranda received/processed	0.16
42	Number of collection actions initiated against state income tax returns	0.15
43	Number of accounts maintained on estimated state income tax returns	0.12
44	Number of estimated state income tax payments collected	0.07
45A	Number of transactions processed for DMV Number of titles processed for DMV (REVISED 8/16/06)	0.25
46	Total number of transactions for which fees are collected for DMV (ADDED 8/16/06)	0.07
Financial Management:		
47	Bank reconciliations	0.02
48	Returned checks	0.64
49	Preparation of payroll and administration	0.00
50	Number of bankruptcy claims filed	0.92

Director of Finance's Workload Elements (COR)		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
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

	Director of Finance's Workload Elements (COR)	Weighted Factor
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
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	0.00
49	Number of motor vehicle "no fee" decals issued (ex. Military personnel or ownership transfers)	0.00
50	Number of motor vehicle license decals sold	0.00
51	Number of public service corporations that are assessed	0.65

	Director of Finance's Workload Elements (COR)	Weighted Factor
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
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 (REVISED 8/16/06)	0.25
56	Total number of transactions for which fees are collected for DMV (ADDED 8/16/06)	0.07

Staffing Need =	$y = 1.9 + (\text{Weighted Wkld}/2847)$
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FY16 Director of Finance Staffing Standards - After Allocations

RANK	FIPS	LOCALITY	POP GRP	POPULATION	Calculated		FTE TOTAL	TREAS			FTE REQUIRED	FTE VARIANCE	NEED PERCENT	REQUEST NEW	UNFUNDED POSITIONS
					FY16 TOTAL FTE	Reduction FTE		WEIGHTED WORKLOAD	COR WEIGHTED WORKLOAD	WEIGHTED WORKLOAD					
1	510	ALEXANDRIA	I	102,731	39	-12.96	26.04	52,107	160,288	212,395	76.50	50.46	193.77%	0	13
2	059	FAIRFAX COUNTY	I	1,116,897	148	-50.92	97.08	246,730	194,153	440,883	156.76	59.68	61.47%	203	45
3	153	PRINCE WILLIAM	I	316,973	53	-14.85	38.15	80,539	68,833	149,372	54.37	16.22	42.51%	3	18
5	003	ALBEMARLE	I	431,258	28	-10.07	17.93	21,367	29,002	50,369	19.59	1.67	9.29%	12	10
4	087	HENRICO	I	151,218	52	-14.91	37.09	58,821	55,641	114,462	42.11	5.02	13.53%	6	6
6	765	RICHMOND CITY	I	211,172	57	-20.21	36.79	43,450	54,399	97,849	36.27	-0.52	-1.42%	0	19
					377	-123.92	253.08	503,014	562,316	1,065,330	385.60	132.52		224	111