

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 FY16 Staffing Standards - After Allocations

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	17,441	3	1.00	3.72	2.73	4,895	273.67%	2	2
2	063	FLOYD	B	15,641	3	1.89	7.04	5.15	11,820	272.78%	1	1
3	159	RICHMOND	A	9,254	2	0.89	2.91	2.02	3,226	227.97%	3	1
4	530	BUENA VISTA	A	6,867	2	0.97	3.09	2.12	3,600	219.47%	1	1
5	036	CHARLES	A	7,256	2	0.91	2.79	1.87	2,981	204.78%	1	1
6	097	KING AND QUEEN	A	7,072	3	1.52	4.13	2.61	5,740	171.22%	5	1
7	035	CARROLL	C	30,042	6	4.15	10.39	6.24	19,056	150.38%	1	2
8	111	LUNENBURG	B	12,914	3	1.33	3.31	1.98	4,046	148.94%	2	1
9	067	FRANKLIN	D	56,793	7	4.27	10.63	6.36	19,591	148.78%	1	2
10	069	FREDERICK	E	82,059	11	8.04	19.88	11.84	41,114	147.19%	5	3
11	133	NORTHUMBERLAND	B	12,385	4	2.32	5.71	3.39	9,021	146.05%	1	0
12	127	NEW KENT	C	20,164	4	2.26	5.55	3.28	8,672	145.12%	1	0
13	037	CHARLOTTE	B	12,641	3	1.61	3.95	2.33	5,350	144.60%	1	1
14	103	LANCASTER	B	11,391	4	1.57	3.83	2.26	5,116	144.55%	0	2
15	081	GREENSVILLE	B	12,243	4	2.38	5.76	3.38	9,115	142.30%	1	2
16	045	CRAIG	A	5,275	2	0.82	1.97	1.15	1,340	140.85%	1	1
17	027	BUCHANAN	C	24,098	8	5.09	12.23	7.14	23,141	140.50%	3	3
18	107	LOUDOUN	H	361,708	20	13.72	32.08	18.36	74,061	133.81%	15	4
19	085	HANOVER	F	102,714	13	8.46	19.60	11.14	40,430	131.75%	0	1
20	169	SCOTT	C	23,181	5	3.09	6.97	3.88	11,656	125.51%	3	2
21	195	WISE	D	41,452	9	5.05	11.19	6.14	20,815	121.49%	3	0
22	075	GOOCHLAND	C	21,717	2	1.86	4.11	2.24	5,680	120.17%	1	1
23	145	POWHATAN	C	28,706	5	3.10	6.80	3.70	11,313	119.47%	0	1
24	830	WILLIAMSBURG	B	15,064	3	1.63	3.53	1.90	4,501	116.29%	1	0
25	610	FALLS CHURCH	B	13,522	4	2.66	5.64	2.99	8,870	112.41%	1	1
26	173	SMYTH	C	32,208	5	2.55	5.42	2.87	8,410	112.34%	6	3
27	193	WESTMORELAND	B	17,885	5	3.23	6.86	3.63	11,437	112.28%	2	1
28	077	GRAYSON	B	16,374	4	2.16	4.58	2.41	6,654	111.63%	1	1
29	047	CULPEPER	D	48,558	6	3.38	7.07	3.69	11,883	109.19%	3	2
30	091	HIGHLAND	A	2,321	2	0.94	1.96	1.02	1,319	109.02%	0	0
31	640	GALAX	A	7,141	2	0.91	1.89	0.98	1,168	108.53%	0	1
32	033	CAROLINE	C	29,727	5	3.21	6.63	3.42	10,944	106.33%	2	2
33	109	LOUISA	C	34,317	6	3.63	7.46	3.83	12,717	105.61%	1	2
34	179	STAFFORD	F	138,230	11	8.01	16.36	8.35	32,629	104.22%	9	3
35	049	CUMBERLAND	B	10,141	3	1.64	3.33	1.69	4,097	103.27%	1	1
36	685	MANASSAS PARK	B	15,427	3	1.75	3.49	1.74	4,418	99.73%	1	1
37	009	AMHERST	C	32,595	5	2.81	5.61	2.80	8,811	99.69%	1	2
38	840	WINCHESTER	C	27,200	5	2.95	5.82	2.87	9,235	97.09%	2	0
39	177	SPOTSYLVANIA	F	126,337	13	9.86	19.37	9.51	39,865	96.39%	2	4
40	113	MADISON	B	13,353	3	1.59	3.12	1.53	3,669	96.15%	0	0
41	163	ROCKBRIDGE	C	22,390	4	2.79	5.42	2.63	8,402	93.98%	1	1
42	167	RUSSELL	C	28,897	6	3.87	7.49	3.62	12,771	93.71%	1	0
43	001	ACCOMACK	C	33,870	5	3.09	5.95	2.86	9,514	92.67%	1	2
44	735	POQUOSON	B	12,212	5	3.26	6.27	3.01	10,186	92.52%	1	0
45	025	BRUNSWICK	B	17,434	4	2.42	4.65	2.23	6,798	92.38%	0	1
46	720	NORTON	A	4,013	2	1.04	1.98	0.94	1,352	91.03%	0	1

Commissioner of the Revenue FY16 Staffing Standards - After Allocations

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47	700	NEWPORT NEWS	G	183,362	22	15.65	29.68	14.03	67,059	89.67%	18	0
48	043	CLARKE	B	14,323	3	1.59	2.96	1.38	3,336	86.79%	1	1
49	029	BUCKINGHAM	B	17,152	3	1.84	3.43	1.59	4,299	86.23%	1	1
50	013	ARLINGTON	G	229,302	19	12.80	23.19	10.39	49,457	81.20%	0	0
51	015	AUGUSTA	E	74,642	11	6.73	12.17	5.44	23,005	80.73%	3	3
52	520	BRISTOL	B	17,835	6	4.28	7.66	3.37	13,132	78.75%	1	2
53	155	PULASKI	C	34,872	6	3.42	6.09	2.68	9,815	78.29%	1	1
54	165	ROCKINGHAM	E	78,953	10	6.25	11.11	4.86	20,648	77.77%	3	2
55	595	EMPORIA	A	6,153	2	1.07	1.91	0.83	1,206	77.75%	0	0
56	600	FAIRFAX	C	24,730	7	4.04	7.18	3.14	12,110	77.55%	2	2
57	775	SALEM	C	25,330	5	2.91	5.12	2.21	7,775	75.98%	0	1
58	770	ROANOKE CITY	E	99,320	14	10.15	17.75	7.59	35,939	74.80%	4	3
59	041	CHESTERFIELD	H	330,043	26	19.29	33.36	14.07	77,937	72.91%	19	4
60	740	PORTSMOUTH	E	96,802	13	9.03	15.37	6.34	30,323	70.23%	3	3
61	620	FRANKLIN	A	8,582	3	1.91	3.25	1.34	3,926	69.75%	1	1
62	183	SUSSEX	B	12,090	3	1.62	2.71	1.09	2,827	67.02%	0	1
63	141	PATRICK	B	18,718	4	2.49	4.13	1.64	5,722	65.93%	1	1
64	171	SHENANDOAH	D	42,916	6	3.63	5.97	2.33	9,550	64.21%	3	0
65	670	HOPEWELL	C	22,846	5	2.81	4.60	1.79	6,692	63.51%	1	2
66	191	WASHINGTON	D	54,943	8	5.41	8.80	3.40	15,590	62.82%	6	3
67	550	CHESAPEAKE	G	235,638	20	14.05	22.79	8.74	48,428	62.18%	2	5
68	105	LEE	C	25,804	4	2.85	4.60	1.75	6,697	61.56%	2	1
69	101	KING WILLIAM	B	16,354	4	2.30	3.71	1.41	4,864	61.01%	0	0
70	017	BATH	A	4,771	3	1.51	2.43	0.92	2,253	60.55%	0	1
71	187	WARREN	C	38,814	8	5.38	8.63	3.25	15,223	60.45%	5	2
72	137	ORANGE	C	34,487	5	2.85	4.53	1.68	6,556	59.21%	0	1
73	031	CAMPBELL	D	56,232	8	5.16	8.05	2.90	13,978	56.18%	0	1
74	007	AMELIA	B	12,824	4	2.02	3.11	1.09	3,649	54.17%	0	1
75	678	LEXINGTON	A	7,329	2	1.30	1.99	0.70	1,378	53.81%	1	0
76	065	FLUVANNA	C	25,970	5	3.14	4.83	1.69	7,179	53.67%	1	1
77	147	PRINCE EDWARD	C	23,368	4	2.00	3.07	1.07	3,564	53.52%	1	1
78	125	NELSON	B	15,074	4	2.30	3.54	1.23	4,516	53.52%	0	2
79	073	GLOUCESTER	C	37,225	6	4.04	6.19	2.14	10,016	52.99%	2	2
80	057	ESSEX	B	11,151	3	1.98	3.02	1.04	3,465	52.44%	2	1
81	660	HARRISONBURG	D	52,612	6	3.27	4.98	1.71	7,496	52.43%	2	2
82	690	MARTINSVILLE	B	13,821	5	2.67	4.06	1.39	5,590	52.05%	1	1
83	135	NOTTOWAY	B	16,104	3	1.58	2.39	0.82	2,188	52.04%	0	1
84	199	YORK	D	67,396	11	7.73	11.74	4.01	22,052	51.89%	5	0
85	093	ISLE OF WIGHT	C	36,172	7	4.76	7.19	2.43	12,143	51.08%	3	2
86	023	BOTETOURT	C	33,521	5	3.57	5.38	1.81	8,321	50.66%	0	1
87	083	HALIFAX	C	36,241	7	4.59	6.90	2.32	11,527	50.54%	2	2
88	683	MANASSAS	D	41,830	5	2.78	4.18	1.40	5,824	50.43%	0	2
89	117	MECKLENBURG	C	32,727	5	3.67	5.48	1.81	8,526	49.35%	0	1
90	197	WYTHE	C	29,350	5	3.22	4.79	1.57	7,084	48.78%	0	1
91	630	FREDERICKSBURG	C	28,213	5	3.66	5.35	1.69	8,253	46.05%	2	0
92	570	COLONIAL HEIGHTS	B	17,411	4	2.22	3.23	1.01	3,890	45.49%	1	1

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93	121	MONTGOMERY	E	97,405	11	7.03	10.22	3.19	18,680	45.39%	2	3
94	079	GREENE	B	19,618	3	1.55	2.26	0.70	1,909	45.26%	0	1
95	650	HAMPTON	F	138,545	17	11.93	17.24	5.31	34,727	44.50%	5	4
96	820	WAYNESBORO	C	21,661	4	2.12	3.04	0.92	3,491	43.42%	1	1
97	115	MATHEWS	A	8,978	4	2.41	3.43	1.02	4,293	42.11%	0	0
98	800	SUFFOLK	E	89,586	9	5.68	7.96	2.28	13,772	40.22%	4	0
99	185	TAZEWELL	D	45,078	7	4.23	5.91	1.68	9,424	39.68%	1	2
100	143	PITTSYLVANIA	D	63,545	7	5.22	7.28	2.05	12,314	39.28%	4	2
101	710	NORFOLK	G	246,394	31	18.62	25.55	6.94	55,675	37.27%	0	2
102	131	NORTHAMPTON	B	12,389	4	2.50	3.42	0.92	4,277	36.98%	0	1
103	157	RAPPAHANNOCK	A	7,431	3	1.72	2.35	0.63	2,107	36.52%	0	0
104	810	VIRGINIA BEACH	H	451,672	35	28.16	38.09	9.93	93,164	35.25%	4	0
105	061	FAUQUIER	D	67,512	10	6.43	8.67	2.24	15,311	34.83%	0	2
106	680	LYNCHBURG	E	77,874	9	5.57	7.48	1.91	12,747	34.20%	1	3
107	181	SURRY	A	7,058	3	1.59	2.13	0.54	1,651	33.59%	1	1
108	095	JAMES	D	71,140	9	6.67	8.82	2.15	15,618	32.25%	1	2
109	175	SOUTHAMPTON	B	18,783	4	3.47	4.52	1.05	6,529	30.13%	1	0
110	580	COVINGTON	A	6,233	3	1.61	2.08	0.46	1,548	28.73%	1	1
111	119	MIDDLESEX	B	11,061	4	3.12	4.00	0.88	5,460	28.29%	1	1
112	053	DINWIDDIE	C	28,971	5	4.03	5.05	1.02	7,643	25.38%	2	1
113	790	STAUNTON	C	24,647	5	2.89	3.58	0.68	4,594	23.68%	0	1
114	011	APPOMATTOX	B	15,573	4	2.32	2.79	0.47	2,997	20.25%	1	1
115	021	BLAND	A	6,824	3	2.03	2.43	0.40	2,258	19.73%	1	1
116	019	BEDFORD	E	77,213	10	7.87	9.37	1.50	16,828	19.05%	0	2
117	071	GILES	B	17,399	5	3.27	3.88	0.62	5,222	18.87%	1	1
118	051	DICKENSON	B	15,903	6	3.88	4.54	0.67	6,582	17.18%	2	2
119	161	ROANOKE	E	93,569	13	9.04	10.38	1.34	19,021	14.79%	3	3
120	149	PRINCE GEORGE	C	36,435	4	3.08	3.48	0.40	4,398	12.88%	1	1
121	099	KING GEORGE	C	24,739	6	3.83	4.28	0.46	6,047	11.94%	0	2
122	139	PAGE	C	24,083	7	4.57	5.05	0.48	7,641	10.53%	3	0
123	730	PETERSBURG	C	32,421	7	3.70	4.03	0.33	5,530	8.87%	0	2
124	089	HENRY	D	54,151	11	7.16	7.26	0.10	12,292	1.46%	1	3
125	005	ALLEGHANY	B	16,250	6	3.74	3.68	-0.06	4,799	-1.67%	0	2
126	540	CHARLOTTESVILLE	D	47,783	9	6.09	5.70	-0.39	8,984	-6.46%	2	2
127	590	DANVILLE	D	43,055	7	4.44	3.69	-0.75	4,832	-16.84%	0	2
TOTALS					845	548.80	923.80	375.00	1,638,802		233	178