

FY11 Policy & Procedure Manual

Treasurer

Additional Positions..... 1

Career Development for Treasurer..... 1

Career Development for Deputy Treasurer 2

Duties 3

Equipment Funding 4

Fringe Benefits 5

Local Governing Body Concurrence 5

Office Expenses: Paid by Locality 6

Office Expenses: Reimbursed by Compensation Board 7

Professional Associations..... 8

Salary 9

Salary Exception..... 10

Staffing Standards 11

Temporary (Hourly-Wage) Employees 14

FY11 Policy & Procedure Manual

Additional Positions

Compensation Board Policy

The 2010 General Assembly did not fund new positions for Treasurers' offices in FY11 to address staffing standards.

For more information regarding additional positions, see the section entitled **Staffing Standards**. See also the section entitled **Position Reallocation** in the general section of this manual.

Career Development for Treasurer

Compensation Board Policy

Treasurers may certify and re-certify participation in the Treasurers' Career Development Program during their annual budget request to the Compensation Board on or before February 1 of each year.

2010 Appropriation Act
Item 67.80 (excerpt)

C. 2. The Compensation Board may increase the annual salary in paragraph A1 of this Item by 9.3 percent following receipt of the Treasurer's certification that the minimum requirements of the Treasurers' Career Development Program have been met, provided that such certifications are submitted by Treasurers as part of their annual budget request to the Compensation Board on February 1 of each year. The amount of increase shall be subject to appropriations by the General Assembly for this purpose.

Item 67.90

S. Notwithstanding Items 67.20, 67.40, 67.50, 67.60, 67.70 and 67.80, any Career Development Program supported by the Compensation Board with state funds shall remain in effect for those individuals who were participating in the program prior to January 1, 2010, and still meet all necessary program qualifications.

Subject to appropriations by the General Assembly, the Compensation Board provides for a Treasurer's Career Development Program. Original certifications and re-certifications are a part of each year's annual budget request to the Compensation Board on or before February 1 of each year and associated 9.3% salary increases become effective the following July 1 for a full year. The funding provided by the 2000 General Assembly was based upon an anticipated 40% participation rate in FY02. Funding has not been increased beyond that level of participation, and is continued at the same level for FY10. Officers that certify to having met the minimum criteria for the career development program by February 1 are eligible to receive a 9.3% salary increase effective July 1, subject to funding by the General Assembly. The number of eligible participants has exceeded funds available to provide for CDP related salary increases since FY08. No funding is available for participants that were newly eligible and met the criteria of the program since FY08.

The 2010 General Assembly approved funding for existing FY10 participants in the programs, and approved language providing that the programs remain in effect in FY11 only for individuals participating in the programs prior to January 1, 2010 and still meeting all program requirements.

More information regarding criteria for the Career Development Program for Treasurers can be found on the Compensation Board website under the Publications and Forms tab at <http://www.scb.virginia.gov>.

FY11 Policy & Procedure Manual

Career Development for Deputy Treasurer

Compensation Board Policy

A Treasurer who selects Deputy Treasurers for the Career Development Program certifies that the minimum requirements of the program have been met and then submits the certification as part of the annual budget request to the Compensation Board on or before February 1 of each year.

2010 Appropriation Act
Item 67.80

D. 1. Subject to appropriations by the General Assembly for this purpose, the Compensation Board shall provide for a Deputy Treasurers' Career Development Program.
2. For each Deputy Treasurer selected by the Treasurer for participation in the Deputy Treasurers' Career Development Program, the Compensation Board shall increase the annual salary established for that position by 9.3 percent following receipt of the Treasurer's certification that the minimum requirements of the Deputy Treasurers' Career Development Program have been met, and provided that such certification is submitted by the Treasurer as part of the annual budget request to the Compensation Board on or before February 1st of each year for an effective date of salary increase of the following July 1st.

Item 67.90

S. Notwithstanding Items 67.20, 67.40, 67.50, 67.60, 67.70 and 67.80, any Career Development Program supported by the Compensation Board with state funds shall remain in effect for those individuals who were participating in the program prior to January 1, 2010, and still meet all necessary program qualifications.

Original certification and re-certifications that the minimum requirements of the program have been met and identification of deputies meeting the criteria for the Deputy Treasurer Career Development Program are a part of each year's annual budget request to the Compensation Board on or before February 1 of each year, and the associated salary increase of 9.3 percent becomes effective the following July 1, subject to funding by the General Assembly. Funding for participation in the deputy program has not been increased since its inception. The number of eligible participants has exceeded funds available to provide for CDP related salary increases since FY08. No funding is available for participants that were newly eligible and met the criteria of the program since FY08.

The 2010 General Assembly approved funding for existing FY10 participants in the programs, and approved language providing that the programs remain in effect in FY11 only for individuals participating in the programs prior to January 1, 2010 and still meeting all program requirements.

More information regarding the criteria and other details of the Career Development Program for Deputy Treasurers can be found on the Compensation Board website under the Publications and Forms tab at <http://www.scb.virginia.gov>.

FY11 Policy & Procedure Manual

Duties

Compensation Board Policy

The duty of the Treasurer is to receive all local income and personal property taxes and other monies owed to the Commonwealth and no later than August 1 produce a list of all taxes and revenue that have remained uncollected.

A Treasurer may only deposit public funds into a qualified public depository.

Code of Virginia

§ 58.1-353 (excerpt)

Each county and city treasurer shall proceed promptly to collect all individual and fiduciary income taxes for the taxable year that have been assessed by the commissioner of the revenue and remain unpaid after the time fixed by law for payment and shall continue his efforts so to collect until the close of the then current calendar year.

§ 58.1-3910 (excerpt)

Each county and city treasurer shall receive the local taxes and other amounts payable into the treasury of the political subdivision of the Commonwealth served by the treasurer, and shall account for and pay over the same in the manner provided by law.

§ 58.1-1800

The treasurer of each county and city shall receive the state revenue payable into the treasurer of his locality. The treasurer of each county and city shall, not later than August 1 of each year, make a list of the intangible personal property taxes which he is unable to collect. Such list shall conform to the facts as they existed on June 30 of the year, and shall be in the form, and accompanied by the oath, prescribed by the Department of Taxation.

Like all Constitutional Officers (excluding Clerks), the Treasurer is elected to a four-year term. The elected post of Treasurer was created in the Virginia Constitution of 1870. Treasurers are the chief financial officers for their localities, collecting taxes and local fees, and making payments on behalf of the local government. The Treasurer is responsible for every form of revenue which comes to his or her locality, including:

- Real estate taxes;
- Personal property taxes;
- License taxes;
- Water and sewage charges;
- Permit fees;
- State income tax; and
- Court, Sheriff and Clerk fees.

Treasurers also manage the investment of local funds and maintain records of local finances.

The Code of Virginia, § 2.2-4401, defines “public deposit” as monies of the Commonwealth or of any county, city, town or other political subdivision thereof, including moneys of any commission, institution, committee, board or officer of the foregoing and any state, circuit, county or municipal court, which moneys are deposited in any qualified public depository in any of the following types of accounts: nonnegotiable or registered time deposits, demand deposits, savings deposits, and any other transaction accounts, and security for such deposit is required by other provisions of law or is required due to an election of the public depositor. A “qualified public depository” is any national banking association, federal savings and loan association or federal savings bank located in Virginia and any bank, trust company or savings institution organized under Virginia law that receives or holds public deposits that are secured.

FY11 Policy & Procedure Manual

Equipment Funding

Code of Virginia
§ 15.2-1636.14 (excerpt)

E. In the case of each county and city treasurer except a city treasurer who neither collects nor disburses local taxes or revenues, the cost of such office furniture, office equipment and office appliances shall be paid in the proportion of two-thirds by the county or city and one-third by the Commonwealth.

Compensation Board Policy

The Compensation Board reimburses the local governing body one-third of the amount it approves in equipment funding for Treasurers, multiplied by the fiscal stress factor.

Exception: City Treasurers who neither collect nor disburse local taxes or revenues are reimbursed 100% for approved equipment purchases, multiplied by the fiscal stress factor, to include: Lynchburg and Richmond.

Equipment funding was not approved in FY11. In years that equipment funding is approved, it is provided as a one-time funding approval and must be expended prior to request for reimbursement no later than the May reimbursement period.

Amounts approved will not be available for reimbursement in the June reimbursement period or in a subsequent fiscal year.

For more information, see **Equipment Funding** and **Fiscal Stress Factor** in the general section of this manual.

FY11 Policy & Procedure Manual

Fringe Benefits

2010 Appropriation Act,
Item 67.90

R.1. Compensation Board payments of, or reimbursements for, the employer paid contribution to the Virginia Retirement System, or any system offering like benefits, shall not exceed the Commonwealth's proportionate share of the following, whichever is less: (a) the actual retirement rate for the local constitutional officer's office or regional correctional facility as set by the Board of the Virginia Retirement System or (b) the employer rate established for the general classified workforce of the Commonwealth covered under and payable to the Virginia Retirement System. 2. The rate specified in paragraph R.1. shall exclude the cost of any early retirement program implemented by the Commonwealth. 3. Any employer paid contribution costs for rates exceeding those specified in paragraph R.1. shall be borne by the employer.

Code of Virginia
§ 15.2-1636.16 (excerpt)

The budgets fixed by the Compensation Board may thereafter be amended by the Compensation Board upon the request of the officer or local governing body or when changed circumstances so require. No budget shall be increased if any portion of the increase is payable from local funds without the concurrence of the local governing body.

Compensation Board Policy

The Compensation Board reimburses local governing bodies for fringe benefits for Treasurers and their Compensation Board-funded staff at the same percentage it reimburses approved salary amounts.

The Compensation Board reimburses for fringe benefits based on approved salary amounts reimbursed. The rates for FY11 are:

- Virginia Retirement System (VRS) retirement contributions at the locality's employer share contribution rate, or 2.13%, whichever is less;
- FICA at 7.65% of the taxable portion of the salary for permanent positions and hourly wage employees; and
- VRS Group Life Insurance at 0.28%

For more detailed information regarding benefits of Constitutional Officers, see the section entitled **Fringe Benefits** in the general section of this manual.

Local Governing Body Concurrence

Compensation Board Policy

The local governing body is required to provide written concurrence with any Treasurers' request to increase their budget or transfer budgeted funds to equipment expense within the fiscal year.

For more information regarding fund transfers, see the section entitled **Fund Transfer Request** in the general section of this manual.

FY11 Policy & Procedure Manual

Office Expenses: Paid by Locality

Compensation Board Policy

The local governing body is responsible for the majority of office expenses in a Treasurers' office.

Code of Virginia

§ 15.2-1636.14 (excerpt)

F. If any county or city treasurer uses any forms, sheets, or books of any kind for the assessment or collection of state or local taxes or levies in lieu of the standard forms, sheets or books furnished by the Commonwealth, no part of the cost of such forms, sheets or books shall be paid by the Commonwealth.

G. The cost of all forms, sheets and books of all kinds used for the assessment or collection of local license and local excise taxes shall be paid entirely out of the local treasury, including the cost of any tags, stamps, stickers, or other devices intended to evidence the payment of any such local license or local excise taxes.

H. The cost of all forms, sheets and books of all kinds used in the ascertainment, billing or collection of charges for utility or other special services rendered by a county or city, or by any district or agency thereof shall be paid entirely by the locality. The governing body of each county and city shall provide suitable office space for the treasurer, together with the necessary heat, light, water and janitorial service.

The locality is responsible for:

- Notary Seal, fees or application fee;
- Office space or rent, heat, water, light, and janitorial services;
- Chair mats or calculator maintenance contracts;
- Subscription to periodicals, newspapers, or Code of Virginia;
- Name tags, desk signs, or business cards;
- Tags, stamps, decals, stickers, or other devices intended to evidence the payment of local license or local excise tax assessment or collection; and
- Custom software.

The locality is responsible for all custom forms, sheets, or books for assessment or collection of state or local taxes or levies in lieu of standard forms, sheets, and books supplied by the Commonwealth. This includes:

- Applications or building permits;
- Custom check registers;
- Employee earnings notice;
- Real estate forms;
- Delinquent real estate tax statements;
- Personal property forms;
- Billing forms or collection of charges for utility or other special services rendered by a county or city;
- Vehicle registration forms; and
- Yard sale or garage sale applications.

The locality is responsible for services, including:

- Audit services;
- Telephone equipment installation costs; and
- Advertising other than state and local income (real estate or personal property tax).

If you have any questions concerning whether an expense is reimbursable by the Compensation Board please call prior to the expenditure.

For more information regarding office expenses, see sections entitled **Equipment Funding, Office Expenses: Reimbursed by Compensation Board**, and **Professional Associations**. See also **Office Expenses** in the general section of this manual.

FY11 Policy & Procedure Manual

Office Expenses: Reimbursed by Compensation Board

Code of Virginia
§ 15.2-1636.15 (excerpt)

A. Whenever a county or city attorney for the Commonwealth, treasurer or commissioner of the revenue purchases office furniture, office equipment, office appliances, tax tickets for state and local taxes collectible by county and city treasurers, stationery, office supplies, postage, data processing services, printing, advertising, telephone or telegraph service, or repairs to office furniture and equipment in conformity with and within the limits of allowances duly made and contained in the then current budget of any such officer, the invoices therefore, after examination as to their correctness, shall be paid by the county or city directly to the vendors, and the Commonwealth shall monthly pay the county or city the state's proportionate part of the cost of such items on submission by such officer to the Compensation Board of duplicate invoices and such other information or evidence as the Compensation Board may deem necessary. This section shall also apply to the payment of the premiums on the official bonds of such officers, their deputies and employees, and to the premiums on burglary and other insurance, except the premium on the bond of a treasurer the payment of which is governed by other provisions of law.

Compensation Board Policy

The Compensation Board reimburses 50% of the budgeted amount for specific office expenses for the majority of Treasurers.

The Compensation Board reimburses 100% of office expenses of any city Treasurer who neither collects nor disburses local taxes or revenues: Lynchburg and Richmond.

The Compensation Board reimburses two-thirds of the office expenses of any city Treasurer who disburses local revenues but does not collect local revenues: Williamsburg and Danville.

Base budgets for office expenses are based upon the same level as approved in the previous fiscal year (as adjusted through any base budget transfer requests during the fiscal year) and changes made in implementation of FY11 budget reductions. The Compensation Board reimburses for:

- Office supplies;
- Internet access costs (line charges, ISP costs or locality service charges);
- Stationary, postage;
- Printing;
- Data processing services;
- Telephone service;
- Repairs to office furniture and equipment; and
- Treasurers' Association dues (TAV).

If you have any questions concerning whether an expense is reimbursable by the Compensation Board please call prior to the expenditure.

For more information regarding office expenses, see sections entitled **Equipment Funding**, **Office Expenses: Paid by Locality** and **Professional Associations**. See also **Office Expenses** in the general section of this manual.

FY11 Policy & Procedure Manual

Professional Associations

Compensation Board Policy

Reimbursement for attendance at non-Compensation Board-sponsored training events, professional association meetings, or membership dues will not be provided as additional allowances, but are reimbursed through available office expense funds.

The Compensation Board reimburses for:

- Treasurers' Association of Virginia (TAV);
- Local Government Officials' Conference (LGOC); and
- Virginia Association of Local Elected Constitutional Officers (VALECO).

Only one Compensation Board-funded permanent employee per office may receive a maximum reimbursement of \$100 for TAV, LGOC, and VALECO. VALECO dues are reimbursed for the principal officer only. Mileage expenses are included in the reimbursement for attendance at these events.

For more information regarding office expenses, see the section entitled **Office Expenses**. See also **Office Expenses** and **Professional Associations** in the general section of this manual.

FY11 Policy & Procedure Manual

Salary

Compensation Board Policy

The Compensation Board reimburses 50% of the 1980 salary plus 100% of all salary increases thereafter for the Treasurer.

The Compensation Board reimburses 50% of the approved salary amounts budgeted for Compensation Board-funded permanent staff in offices of the Treasurer.

2010 Appropriation Act Item 67.80 (excerpt)

A.1. The annual salaries of treasurers shall be as hereinafter prescribed.
 3. Whenever a treasurer is such for two or more cities or for a county and city together, the aggregate population of such political subdivisions shall be the population for the purpose of arriving at the salary of such treasurer under the provisions of this Item.

Code of Virginia § 15.2-1636.12

Any officer whose salary in the year ending June 30, 1980, included an increase under deleted provisions of former § 14.1-62 shall receive the same amount of such increase for the terms in which he continues in office.

§ 15.2-1636.14 (excerpt)

B. The salaries, expenses and other allowances of treasurers in the counties and cities shall be paid in the proportion of one-half by the respective counties and cities and one-half by the Commonwealth.

D. In no event shall the amount paid by each city and county as its share of the salary of its respective treasurer in any fiscal year exceed the actual dollar amount paid by such city and county for such salaries during the fiscal year ending June 30, 1980.

The annual salaries of Treasurers are determined according to population estimates of the city or county in which they serve. The Compensation Board uses an aggregate population estimate to determine the salary of Treasurers who serve two or more localities. No funding is provided for performance-based pay increases for offices with performance evaluation plans in effect in their office.

The following are the population-based salaries for Treasurers for FY11 and FY12.

<i>Population</i>	<i>July 1, 2009 to June 30, 2010</i>	<i>July 1, 2011 to June 30, 2012</i>
Less than 10,000	\$58,345	\$58,345
10,000 to 19,999	\$64,830	\$64,830
20,000 to 39,999	\$72,034	\$72,034
40,000 to 69,999	\$80,035	\$80,035
70,000 to 99,999	\$88,929	\$88,929
100,000 to 174,999	\$98,808	\$98,808
175,000 to 249,999	\$104,011	\$104,011
250,000 or more	\$118,194	\$118,194

Salary scales for Compensation Board-funded employees in Treasurers' offices can be found on the Compensation Board website under the Budgets and Salaries tab at <http://www.scb.virginia.gov>.

A history of salary increases for Constitutional Officers can be found on the Compensation Board website under the Budgets and Salaries tab at <http://www.scb.virginia.gov>.

For salary exceptions for Treasurers, see the section entitled **Salary Exception**.

FY11 Policy & Procedure Manual

Salary Exception

2010 Appropriation Act
Item 67.80

A.1. The annual salaries of treasurers shall be as hereinafter prescribed.
 2. Provided, however, that in cities having a treasurer who neither collects nor disburses local taxes or revenue or who distributes local revenues but does not collect the same, such salaries shall be seventy-five percent of the salary prescribed.
 3. Whenever a treasurer is such for two or more cities or for a county and city together, the aggregate population of such political subdivisions shall be the population for the purpose of arriving at the salary of such treasurer under the provisions of this Item.

Code of Virginia
§ 15.2-1636.14

C. The salary, expenses and other allowances of any city treasurer who neither collects nor disburses local taxes or revenues shall be paid entirely by the Commonwealth and the salary, expenses and other allowances of any city treasurer who disburses local revenues but does not collect the same shall be paid in the proportion of one-third by the city and two-thirds by the Commonwealth.

Compensation Board Policy

The General Assembly sets the salaries of city Treasurers who neither collect nor disperse local taxes or revenue, or who distributes local revenue but do not collect local revenue, at 75% of the amount set by the General Assembly.

The Compensation Board reimburses 100% of the salaries of any city Treasurer and their Compensation Board-funded staff who neither collects nor disburses local taxes or revenues: Lynchburg and Richmond.

The Compensation Board reimburses two-thirds of the 1980 Treasurer salary plus 100% of all salary increases thereafter for any city Treasurer who disburses local revenues but does not collect local revenues: Williamsburg and Danville. For these two offices, the Compensation Board reimburses two-thirds of the salaries for Compensation Board-funded staff.

FY11 Policy & Procedure Manual

Staffing Standards

2010 Appropriation Act
Item 67.90 (excerpt)

F. Any new positions established in Item 67.90 of this act shall be allocated by the Compensation Board upon request of the constitutional officers in accordance with staffing standards and ranking methodologies approved by the Compensation Board.

Compensation Board Policy

The Compensation Board uses staffing standards and a staffing methodology for allocating new positions in offices of the Treasurer.

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

1. The position (or positions) must be requested by the Treasurer as part of the Compensation Board's annual budget request process.
2. The position requested must perform only statutorily prescribed duties of the Treasurer.
3. The Treasurer's office must have a personal computer, 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 Treasurers' Workload Study Committee, to determine the appropriate level of Compensation Board-funded 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. 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 to 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 Treasurer's Office was developed by the Treasurers' 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 by the most recent average salary of a Compensation Board-approved Treasurer's staff position, an FTE adjustment is ascertained. This is subtracted from the current Compensation Board-approved full-time staff for the total personnel. A three-year weighted average of workload, as reported by Treasurers, is calculated.

FY11 Policy & Procedure Manual

Staffing Standards, continued

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 percent as the total number of reported transaction 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 Treasurers' 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 FTE positions.

<i>Workload Elements</i>	<i>Weights</i>
Real Estate Tax	
Number of taxable parcels	0.09
Number of parcels maintained for mortgage companies	0.04
Number of real estate abatements	0.21
Number of real estate tax bills processed per year	0.00
Number of real estate transfers	0.02
Number of real estate parcels in relief to the elderly/disabled program	0.14
Number of parcels in the land use program	0.01
Personal Property	
Number of personal property items in relief to the elderly/disabled program	0.10
Number of items on which personal property tax is assessed each year	0.05
Number of personal property tax bills processed per year	0.00
Number of personal property address changes updated	0.05
Number of personal property abatements	0.03
Dog Licenses	
Number of dog licenses sold	0.10
Dog license notices	0.14
Rabies certificates sent to other localities	0.01
Collection Actions	
Number of accounts in debt set off program based on number of claims filed	0.02
Number of warrants issued	0.15
Number of parcels in judicial sale proceedings	2.01
Number of 3952 tax liens issued	0.40
Number of Treasurers' summons	1.13
Number of distress warrants	4.03
Total of delinquent notices for real estate and personal property	0.02

FY11 Policy & Procedure Manual

Staffing Standards, continued

<i>Workload Elements</i>	<i>Weights</i>
Collection Actions, continued	
Number of DMV stops issued	0.23
Number of monthly payment plans maintained for prepayment of taxes and delinquent collections	0.69
Number of meals tax enforcement actions taken to "padlock" business	4.03
Number other collections	0.28
Fees, Permits, and Other Licenses	
Number of vehicle license sold	0.04
Number of other vehicle registrations	0.06
Number of vehicle license fees billed (include abatements)	0.01
Number of utility bills collected	0.00
Number of trash collection bills collected	0.00
Number of annual trash decals issued	0.00
Number of parking tickets collected	0.00
Number of zone permit parking fees collected	0.00
Number of building permits processed	0.00
Number of local businesses on which license tax is collected (BPOL)	0.00
Number of business accounts on which local excise tax is collected	0.00
Number of utility tax and customer utility tax accounts	0.00
Number of parks and recreation fees processed	0.00
Number of other local bills collected	0.00
State Income Tax and Other State Duties	
Number of state income tax memoranda received/processed	0.16
Number of collection actions initiated against state income tax returns	0.15
Number of accounts maintained on estimated state income tax returns	0.12
Number of estimated state income tax payments collected	0.07
Number of titles processed for DMV	0.25
Total number of transactions for which fees are collected for DMV	0.07
Financial Management	
Bank reconciliations	0.02
Returned checks	0.64
Preparation of payroll and administration	0.00
Number of bankruptcy claims filed	0.92

Staffing Need	=	1.594	+	0.0005x	+	$-3e-9x^{1.95}$
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Staffing standards for Treasurers can be found on the Compensation Board website under the Budgets and Salaries tab at <http://www.scb.virginia.gov>.

FY11 Policy & Procedure Manual

Temporary (Hourly-Wage) Employees

Compensation Board Policy

The Compensation Board reimburses 50% of the budgeted amount for salaries for temporary (hourly-wage) employees of a majority of Treasurers.

The Compensation Board reimburses 100% of the salaries of temporary (hourly wage) employees of any city Treasurer who neither collects nor disburses local taxes or revenues: Franklin, Lynchburg, and Richmond.

The Compensation Board reimburses two thirds of the salaries of temporary (hourly wage) employees of any city Treasurer who disburses local revenue but does not collect local revenues: Williamsburg and Danville.

Base budgets for temporary (hourly-wage) employee salaries are based upon the same level as approved in the previous fiscal year (as adjusted through any base budget transfer requests during the fiscal year) and changes made in implementation of FY11 budget reductions.