

Treasurers, Directors of Finance, and Commissioners of the Revenue

Duties of Treasurers, Commissioners of the Revenue

The Treasurer (Commissioner of the Revenue) shall exercise all the powers conferred and perform all the duties imposed upon such officer by general law.

New Positions

The General Assembly did not approve any new positions for these offices.

Office Expenses

Listed below are reimbursable office expenses:

Code 15.2-1636.15

Treasurers' Association of Virginia Dues

(Treasurer Only)

Commissioner of the Revenue Association Dues (Commissioner Only)

VALECO dues (Principal Elected Officer Only)

Internet access costs (line charges, ISP costs or locality service charges)

Stationery, postage printing and advertising

Data processing services, telephone service

Repairs to office furniture and equipment

Premiums for burglary and other insurance

Requests for Transfers

Written concurrence of the local governing body is **required** for requests to increase your budget or to transfer budgeted funds to equipment expense.

Non-Reimbursable Office Expenses

The following are not reimbursable by the Compensation Board:

Code 15.2-1636.14

Notary Public seal, fees or application
Audit services
Telephone equipment installation costs
Subscriptions to periodicals, newspapers, Code of Virginia
Name tags, desk signs, business cards
Chair mats, custom software, calculator maintenance contracts
Taxes
Licenses, business or professional
Dog tags or related expenses
Decals or stickers of any kind
Printing of licenses or license books
Advertising other than state and local income, real estate or personal property tax
Schools or in-house training

Compensation Board
Policy

Forms:

Applications, Building Permits

Custom check registers
Employee earnings records
Real estate forms, Delinquent real estate tax statements
Personal property forms
Vehicle registration forms
Yard sale/garage sale applications

If you have any questions concerning the reimbursable nature of any expense, please call the Compensation Board **prior** to expenditure.

Treasurers' Career Development Program

A Career Development Program for Treasurers and Directors of Finance (principal officer only) was approved by the 2000 General Assembly.

The following related information can be found on the Compensation Board website:

[Treasurers Career Development Program](#)

Treasurers, Directors of Finance, and Commissioners of the Revenue Salaries

The Commonwealth's share of the principal officer's salary is 50% of the [1980 salary](#) plus 100% of all increases thereafter.

[Code 15.2-1636.12](#)

The Compensation Board reimburses staff salaries at 50% of the Compensation Board approved amount.

Exceptions

The Commonwealth reimburses 100% of all Compensation Board approved expenses for the Treasurers' offices in Lynchburg, Galax and the City of Richmond.

HB1808, which passed in the 2003 session of the General Assembly, abolishes the elected office of the treasurer in the City of Galax at the conclusion of the current term, January 1, 2006. The City's Director of Finance shall assume all duties of the office. City voters, in a May 2002 referendum, voted to abolish the office.

[Code 15.2-1636.14](#)

Williamsburg and Danville Treasurers' offices are reimbursed at the rate of 66.66% for salaries and office expenses and 33.33% for approved equipment expenses.

Commissioners of the Revenue, Treasurers and Directors of Finance Salaries

69-A.1 The annual salaries of Treasurers, elected or appointed officers who hold the combined office of City Treasurer and Commissioner of the Revenue, or elected or appointed officers who hold the combined office of County Treasurer and Commissioner of the Revenue subject to the provisions of §15.2-1608.1, Code of Virginia, shall be as hereinafter prescribed, based on the services provided, except as otherwise provided in § 15.2-1636.12, Code of Virginia.

	July 1, 2003 to June 30, 2004
Less than 10,000	49,061
10,000-19,999	54,514
20,000-39,999	60,571
40,000-69,999	67,300
70,000-99,999	74,778
100,000-174,999	83,086
175,000-249,999	87,460
250,000 and above	99,386

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 above for the population range in which the city falls except that in no case shall any such treasurer, or any officer whether elected or appointed, who holds that combined office of city treasurer and commissioner of the revenue, receive an increase in salary less than the annual percentage increase provided from state funds to any other treasurer, within the same population range, who was at the maximum prescribed salary in effect for the fiscal year FY 1980.

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.

70. The annual salaries of county or city Commissioners of the Revenue shall be as hereinafter prescribed, except as otherwise provided in §15.2-1636.12, Code of Virginia.

	July 1, 2003 to June 30, 2004
Less than 10,000	49,061
10,000-19,999	54,514
20,000-39,999	60,571
40,000-69,999	67,300
70,000-99,999	74,778
100,000-174,999	83,086
175,000-249,999	87,460
250,000 and above	99,386

Maximum Rank Allocation

Due to budget reductions, additional funding will not be available in FY04 to provide maximum rank allocation to offices that do not currently maximum rank.

Maximum rank allocation for Treasurers, Commissioners of the Revenue and Directors of Finance is as follows:

Population	Grade	Maximum Rank
0-9,999	6	DII
10,000-19,999	8	DIII
20,000-39,999	9	DIV
40,000-69,999	10	CDI
70,000-99,999	11	CDII
100,000-174,999	13	CDIII
175,000-249,999	14	CDIV
250,000-Above	14	CDIV

Staffing Standards

Compensation Board Criteria For Allocating New Positions In Treasurers' 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 Treasurer as part of the Compensation Board's annual budget process.
2. The position requested must perform only statutorily prescribed duties of the Treasurer.
3. The Treasurer'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. Because the current staffing of Treasurers' offices includes hourly-wage staff expressed as F.T.E. positions, 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 Workload Study Committee and adopted by the Compensation Board.

The methodology considers current Compensation Board funded positions and hourly wage funded employees or full-time equivalent positions. A three year weighted average of workload, as reported by Treasurers, 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 percentage of transactions for each category was divided by the percentage of time for that category. This resulted in the weighted factor used in the analysis of workload. This weighted factor approach gives more weight to those transactions which are more time-intensive and less weight to those which require less time to complete.

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.

Using the hourly wage funded amount and dividing by the step one salary of a deputy I position, the number of part-time FTEs is ascertained. This is added to the Compensation Board approved full-time employees for the total personnel.

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.

Workload Elements, Weights, and the formula to determine staff needed are as follows:

<u>Workload Elements</u>	<u>Weights</u>
Real Estate Tax	1.55
Personal Property Tax	1.08
Collections	.99
Vehicle License (Decals)	.79
State Income Tax	3.08

$$\text{Staff Needed} = .000036 * (\text{total weighted transactions}) + 1.92$$

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. Because the current staffing of Commissioners' offices includes hourly-wage staff expressed as F.T.E. positions, 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 Commissioners' office was developed by the Workload Study Committee and adopted by the Compensation Board.

The methodology considers current Compensation Board funded positions and hourly wage funded employees, or full-time equivalent positions, and a weighted average of workload, as reported by Commissioners, is calculated. Workload elements and weights are as follows:

<u>Workload Elements</u>	<u>Weights</u>
Parcels	.08
Transfers	.50
Reassessments	1.25
Personal Property	.17
M & T/Business	.33
Mobile Homes	.33
Tax Relief	.50
Business Lic./MC	.50
Land Use	.50
Business-Excise Tax	4.00
State Tax Returns	0.33
Estimated Taxes	.17
Adjustments	.17
Cemetery Trust Accounts	8.00
Bank Franchise Tax Accounts	1.00
Public Service Corp Accounts	2.00
Coal/Gas/Oil Severance & Mineral Tax Accounts	2.00
Issuance of "No Fee" Decals	.17
Other Activities	.00

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. The resulting formula that was derived is

$$\text{Staff Needed} = .0002927 * (\text{hours of work each year}) + 1.7864$$

This formula was used to determine the employees predicted to be needed to perform the work in any given locality based on the combined data trend of all other offices.
Compensation Board Criteria For Allocating New Positions In Directors Of Finances' Offices

Compensation Board Criteria For Allocating New Positions In Director of Finance 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 annual budget process.
2. The position requested must perform only the 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 a combination of the staffing methodologies and weighted three-year average workload criterion developed by each of the Workload Study Committees of Treasurers and Commissioners of Revenue for their respective offices 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. Because the current staffing of Directors of Finance's offices includes hourly-wage staff expressed as F.T.E. positions, 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 is based on a combination of methodologies developed by the Workload Study Committees for Treasurers and Commissioners of Revenue and adopted by the Compensation Board.

The methodologies for Treasurers and Commissioners of Revenue both consider current Compensation Board funded positions and hourly wage funded employees as full-time equivalent positions (FTE), as follows:

Using the hourly wage funded amount and dividing by the step one salary of a deputy I position, the number of part-time FTEs is ascertained. This is added to the Compensation Board approved full-time employees for the total personnel.

The workload information gathered from both Treasurers and Commissioners of Revenue is reported by Directors of Finance, and three year weighted averages of workload are calculated for each set of information. A staffing need based on each separate set of information is determined, and then the two figures are added to get a total staffing need.

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 percentage of transactions for each category was divided by the percentage of time for that category. This resulted in the weighted factor used in the analysis of workload. This weighted factor approach gives more weight to those transactions which are more time-intensive and less weight to those which require less time to complete.

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 on both sets of data 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. After determining the number of Compensation Board employees and the total number of hours worked each year per locality for both Treasurer and Commissioner of Revenue duties, the regression analyses were performed to determine formulas for lines of best fit and models were created.

Work Elements and Weights for data regarding Treasurer duties are as follows:

<u>Workload Elements</u>	<u>Weights</u>
Real Estate Tax	1.55
Personal Property Tax	1.08
Collections	.99
Vehicle License (Decals)	.79
State Income Tax	3.08

The resulting formula that was derived is: $.000036 * (\text{total weighted transactions}) + 1.92$

Work Elements and Weights for data regarding Commissioner of Revenue duties are as follows:

<u>Workload Elements</u>	<u>Weights</u>
Parcels	.08
Transfers	.50
Reassessments	1.25
Personal Property	.17
M & T/Business	.33
Mobile Homes	.33
Tax Relief	.50
Business Lic./MC	.50
Land Use	.50
Business-Excise Tax	4.00
State Tax Returns	.33
Estimated Taxes	.17
Adjustments	.17
Cemetery Trust Accounts	8.00
Bank Franchise Tax Accounts	1.00
Public Service Corp Accounts	2.00
Coal/Gas/Oil Severance & Mineral Tax Accounts	2.00
Issuance of "No Fee" Decals	.17

Other Activities .00

The resulting formula that was derived is: $.0002927 * (\text{hours of work each year}) + 1.7864$

These formulas were used to determine the employees predicted to be needed to perform the work in any given locality based on the combined data trend of all other offices, and then total employees determined from each calculation were added together. Because each formula contains a base number of employees needed when weighted transactions are zero which includes the Constitutional Officer, the total number of employees needed is reduced by one in consideration of the fact that only one officer will be present in each office, where the combined base staff levels result in inclusion of two officers.