

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 FY19 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	075	GOOCHLAND	C	22,312	2	1.86	7.10	5.24	11,949	280.91%	6	1
2	111	LUNENBURG	B	12,914	3	1.33	4.03	2.70	5,515	202.87%	2	1
3	127	NEW KENT	C	20,895	4	2.26	6.59	4.33	10,868	191.29%	2	0
4	069	FREDERICK	E	83,998	11	8.04	22.58	14.54	47,903	180.82%	11	3
5	067	FRANKLIN	D	56,205	7	4.27	11.60	7.33	21,739	171.44%	2	2
6	035	CARROLL	C	30,042	6	4.15	10.54	6.39	19,385	153.98%	2	2
7	085	HANOVER	F	105,210	13	8.46	21.40	12.95	44,917	153.10%	1	1
8	103	LANCASTER	B	11,391	4	1.57	3.95	2.38	5,354	151.93%	0	2
9	049	CUMBERLAND	B	10,052	3	1.64	4.04	2.40	5,535	146.04%	1	1
10	193	WESTMORELAND	B	17,695	5	3.23	7.85	4.62	13,546	142.92%	2	1
11	133	NORTHUMBERLAND	B	12,330	4	2.32	5.64	3.31	8,858	142.70%	1	0
12	045	CRAIG	A	5,216	2	0.82	1.97	1.15	1,340	140.86%	1	1
13	037	CHARLOTTE	B	12,586	3	1.61	3.80	2.19	5,049	135.50%	1	1
14	169	SCOTT	C	23,177	5	3.09	7.23	4.14	12,217	134.07%	2	2
15	033	CAROLINE	C	29,704	5	3.21	7.49	4.27	12,762	132.99%	2	2
16	145	POWHATAN	C	28,696	5	3.10	7.16	4.06	12,079	131.12%	0	1
17	047	CULPEPER	D	49,388	6	3.38	7.74	4.36	13,300	128.86%	3	2
18	081	GREENSVILLE	B	12,243	4	2.38	5.37	2.99	8,293	125.76%	2	2
19	007	AMELIA	B	12,856	4	2.02	4.56	2.54	6,614	125.63%	1	1
20	107	LOUDOUN	H	385,327	20	13.72	30.49	16.77	69,399	122.25%	16	4
21	077	GRAYSON	B	15,926	4	2.16	4.65	2.49	6,808	115.06%	1	1
22	109	LOUISA	C	34,316	6	3.63	7.78	4.15	13,388	114.26%	1	2
23	029	BUCKINGHAM	B	17,146	3	1.84	3.91	2.07	5,285	112.30%	1	1
24	091	HIGHLAND	A	2,321	2	0.94	1.98	1.04	1,351	110.72%	0	0
25	179	STAFFORD	F	141,915	11	8.01	16.80	8.79	33,680	109.78%	6	3
26	775	SALEM	C	25,476	5	2.91	6.05	3.15	9,734	108.20%	0	1
27	685	MANASSAS PARK	B	15,802	3	1.75	3.64	1.89	4,714	108.00%	1	1
28	670	HOPEWELL	C	22,901	5	2.81	5.83	3.02	9,272	107.57%	4	2
29	640	GALAX	A	7,042	2	0.91	1.87	0.97	1,138	106.90%	1	1
30	177	SPOTSYLVANIA	F	129,668	13	9.86	20.36	10.50	42,310	106.45%	2	4
31	195	WISE	D	41,452	9	5.05	10.43	5.38	19,133	106.42%	3	0
32	173	SMYTH	C	32,208	5	2.55	5.25	2.69	8,045	105.48%	6	3
33	600	FAIRFAX	C	23,257	7	4.04	8.29	4.25	14,483	105.00%	2	2
34	113	MADISON	B	13,308	3	1.59	3.24	1.65	3,904	103.39%	0	0
35	009	AMHERST	C	32,353	5	2.81	5.70	2.89	8,989	102.72%	1	2
36	163	ROCKBRIDGE	C	22,307	4	2.79	5.61	2.82	8,802	100.84%	1	1
37	735	POQUOSON	B	12,287	5	3.26	6.52	3.27	10,719	100.27%	2	0
38	840	WINCHESTER	C	27,531	5	2.95	5.81	2.86	9,214	96.75%	2	0
39	043	CLARKE	B	14,240	3	1.59	3.04	1.45	3,493	91.65%	1	1
40	830	WILLIAMSBURG	B	15,429	3	1.63	3.12	1.49	3,661	91.10%	1	0
41	013	ARLINGTON	G	236,691	19	12.80	24.32	11.52	52,400	90.05%	0	0
42	720	NORTON	A	3,958	2	1.04	1.96	0.92	1,304	88.72%	0	1
43	063	FLOYD	B	15,321	4	2.89	5.44	2.55	8,441	88.19%	1	1
44	750	RADFORD	B	17,228	4	2.00	3.73	1.74	4,916	87.01%	1	2
45	167	RUSSELL	C	28,897	6	3.87	7.20	3.33	12,151	86.18%	1	0
46	770	ROANOKE CITY	E	99,644	14	10.15	18.58	8.43	37,942	82.98%	6	3

Commissioner of the Revenue FY19 Staffing Standards - After Allocations

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47	097	KING AND QUEEN	A	7,156	3	1.52	2.78	1.25	2,959	82.05%	2	1
48	520	BRISTOL	B	17,835	6	4.28	7.72	3.43	13,253	80.07%	2	2
49	001	ACCOMACK	C	33,330	5	3.09	5.53	2.44	8,635	79.09%	2	2
50	155	PULASKI	C	34,872	6	3.42	6.10	2.69	9,835	78.58%	1	1
51	595	EMPORIA	A	5,983	2	1.07	1.91	0.84	1,213	78.06%	0	0
52	171	SHENANDOAH	D	41,993	6	3.63	6.47	2.84	10,609	78.05%	6	0
53	137	ORANGE	C	33,777	5	2.85	5.06	2.21	7,650	77.75%	0	1
54	700	NEWPORT NEWS	G	183,218	22	15.65	27.42	11.77	60,724	75.23%	19	0
55	165	ROCKINGHAM	E	79,735	10	6.25	10.83	4.58	20,024	73.26%	3	2
56	036	CHARLES	A	7,256	3	1.91	3.30	1.39	4,037	72.63%	0	1
57	015	AUGUSTA	E	74,809	11	6.73	11.61	4.88	21,752	72.41%	3	3
58	550	CHESAPEAKE	G	240,485	20	14.05	23.88	9.83	51,259	69.97%	6	5
59	683	MANASSAS	D	41,616	5	2.78	4.61	1.83	6,723	66.10%	1	2
60	017	BATH	A	4,731	3	1.51	2.51	0.99	2,413	65.78%	1	1
61	199	YORK	D	68,585	11	7.73	12.80	5.07	24,430	65.59%	5	0
62	027	BUCHANAN	C	24,098	8	5.09	8.37	3.29	14,667	64.69%	2	3
63	141	PATRICK	B	18,490	4	2.49	4.05	1.56	5,561	62.80%	1	1
64	191	WASHINGTON	D	54,876	8	5.41	8.63	3.22	15,209	59.56%	6	3
65	147	PRINCE EDWARD	C	23,593	4	2.00	3.19	1.19	3,798	59.26%	1	1
66	025	BRUNSWICK	B	17,434	4	2.42	3.84	1.43	5,135	59.00%	1	1
67	031	CAMPBELL	D	55,562	8	5.16	8.20	3.04	14,283	58.94%	0	1
68	105	LEE	C	25,587	4	2.85	4.50	1.66	6,496	58.16%	1	1
69	117	MECKLENBURG	C	32,727	5	3.67	5.80	2.13	9,189	58.00%	0	1
70	159	RICHMOND	A	9,254	3	1.89	2.98	1.09	3,374	57.93%	5	1
71	143	PITTSYLVANIA	D	63,506	7	5.22	8.21	2.99	14,323	57.26%	2	2
72	660	HARRISONBURG	D	54,224	6	3.27	5.14	1.87	7,818	57.16%	2	2
73	630	FREDERICKSBURG	C	27,025	5	3.66	5.75	2.09	9,091	57.00%	4	0
74	610	FALLS CHURCH	B	14,123	4	2.66	4.14	1.48	5,751	55.85%	4	1
75	187	WARREN	C	39,181	8	5.38	8.36	2.98	14,632	55.35%	3	2
76	023	BOTETOURT	C	33,176	5	3.57	5.54	1.97	8,653	55.11%	0	1
77	678	LEXINGTON	A	7,301	2	1.30	2.00	0.71	1,400	54.65%	1	0
78	057	ESSEX	B	11,151	3	1.98	3.05	1.06	3,510	53.57%	2	1
79	740	PORTSMOUTH	E	96,179	13	9.03	13.84	4.81	26,788	53.26%	2	3
80	131	NORTHAMPTON	B	12,389	4	2.50	3.83	1.33	5,109	53.23%	0	1
81	041	CHESTERFIELD	H	333,963	26	19.29	29.51	10.21	66,572	52.94%	17	4
82	101	KING WILLIAM	B	16,333	4	2.30	3.49	1.18	4,412	51.43%	0	0
83	135	NOTTOWAY	B	16,106	3	1.58	2.39	0.81	2,168	51.42%	1	1
84	800	SUFFOLK	E	91,722	9	5.68	8.56	2.88	15,061	50.79%	4	0
85	690	MARTINSVILLE	B	13,821	5	2.67	4.02	1.35	5,502	50.45%	1	1
86	079	GREENE	B	19,785	3	1.55	2.33	0.78	2,063	50.18%	0	1
87	530	BUENA VISTA	A	6,650	3	1.97	2.95	0.98	3,307	49.75%	1	1
88	083	HALIFAX	C	36,241	7	4.59	6.87	2.28	11,447	49.71%	2	2
89	093	ISLE OF WIGHT	C	37,074	7	4.76	7.11	2.35	11,961	49.28%	0	2
90	065	FLUVANNA	C	26,133	5	3.14	4.67	1.53	6,845	48.55%	0	1
91	095	JAMES	D	73,615	9	6.67	9.89	3.22	17,951	48.34%	1	2
92	570	COLONIAL HEIGHTS	B	17,411	4	2.22	3.26	1.03	3,937	46.53%	0	1

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93	820	WAYNESBORO	C	21,837	4	2.12	3.09	0.97	3,594	45.82%	1	1
94	121	MONTGOMERY	E	98,509	11	7.03	10.25	3.22	18,738	45.77%	2	3
95	061	FAUQUIER	D	68,168	10	6.43	9.29	2.86	16,645	44.41%	0	2
96	125	NELSON	B	15,020	4	2.30	3.29	0.98	4,001	42.59%	0	2
97	183	SUSSEX	B	12,087	3	1.62	2.30	0.67	1,986	41.43%	0	1
98	073	GLOUCESTER	C	36,983	6	4.04	5.70	1.66	8,993	40.95%	2	2
99	197	WYTHE	C	29,235	5	3.22	4.52	1.30	6,531	40.47%	0	1
100	185	TAZEWELL	D	45,078	7	4.23	5.91	1.68	9,436	39.81%	0	2
101	810	VIRGINIA BEACH	H	453,628	35	28.16	38.73	10.57	95,340	37.51%	4	0
102	115	MATHEWS	A	8,978	4	2.41	3.32	0.90	4,061	37.41%	0	0
103	157	RAPPAHANNOCK	A	7,373	3	1.72	2.37	0.64	2,134	37.30%	0	0
104	620	FRANKLIN	A	8,597	3	1.91	2.62	0.71	2,644	36.85%	1	1
105	680	LYNCHBURG	E	79,531	9	5.57	7.59	2.02	12,989	36.23%	1	3
106	181	SURRY	A	7,058	3	1.59	2.15	0.56	1,702	35.16%	1	1
107	175	SOUTHAMPTON	B	18,570	4	3.47	4.64	1.17	6,784	33.69%	1	0
108	650	HAMPTON	F	137,492	17	11.93	15.54	3.61	30,708	30.22%	7	4
109	580	COVINGTON	A	5,965	3	1.61	2.10	0.48	1,585	29.87%	1	1
110	119	MIDDLESEX	B	11,049	4	3.12	3.97	0.85	5,401	27.38%	1	1
111	019	BEDFORD	E	77,465	10	7.87	9.91	2.04	18,004	25.90%	0	2
112	011	APPOMATTOX	B	15,388	4	2.32	2.92	0.60	3,259	25.79%	1	1
113	730	PETERSBURG	C	32,420	7	3.70	4.62	0.92	6,751	24.84%	0	2
114	053	DINWIDDIE	C	28,363	5	4.03	4.98	0.95	7,483	23.47%	1	1
115	790	STAUNTON	C	24,453	5	2.89	3.52	0.63	4,479	21.74%	0	1
116	710	NORFOLK	G	247,087	31	18.62	22.60	3.98	47,948	21.39%	0	2
117	071	GILES	B	17,286	5	3.27	3.96	0.70	5,389	21.36%	1	1
118	139	PAGE	C	24,042	7	4.57	5.29	0.72	8,137	15.75%	2	0
119	021	BLAND	A	6,824	3	2.03	2.31	0.28	2,010	13.68%	1	1
120	051	DICKENSON	B	15,903	6	3.88	4.40	0.52	6,289	13.52%	2	2
121	161	ROANOKE	E	93,924	13	9.04	9.99	0.95	18,170	10.50%	3	3
122	149	PRINCE GEORGE	C	36,656	4	3.08	3.36	0.28	4,155	9.02%	0	1
123	099	KING GEORGE	C	24,724	6	3.83	4.08	0.25	5,619	6.51%	4	2
124	540	CHARLOTTESVILLE	D	49,071	9	6.09	6.21	0.12	10,058	1.95%	2	2
125	089	HENRY	D	54,151	11	7.16	7.28	0.12	12,332	1.72%	1	3
126	005	ALLEGHANY	B	16,250	6	3.74	3.58	-0.16	4,599	-4.28%	0	2
127	590	DANVILLE	D	43,055	7	4.44	3.51	-0.93	4,451	-21.03%	0	2
TOTALS					850	553.80	929.07	375.27	1,645,835		258	178