

FY11 Policy & Procedure Manual

Director of Finance

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Additional Positions

Compensation Board Policy

The 2010 General Assembly did not fund new positions for Directors' of Finance' 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.

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Career Development for Directors of Finance

2010 Appropriation Act
Item 67.40

C. 1. Subject to appropriations by the General Assembly for this purpose, the Treasurers' Career Development Program shall be made available by the Compensation Board to appointed officers who hold the combined office of city or county treasurer and commissioner of the revenue subject to the provisions of § 15.2-1636.17, Code of Virginia.

2. The Compensation Board may increase the annual salary following receipt of the appointed officer's certification that the minimum requirements of the Treasurers' Career Development Program have been met, provided that such certifications are submitted by appointed officers as part of their annual budget request to the Compensation Board on February 1 of each year.

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.

Compensation Board Policy

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

Subject to appropriations by the General Assembly, the Compensation Board provides for a Career Development Program for Directors of Finance. 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 FY11. Officers that certify having met the minimum criteria for the career development program by February 1 are eligible to receive a 9.3% salary increase the following 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 Directors of Finance can be found on the Compensation Board website under the Publications and Forms tab at <http://www.scb.virginia.gov>.

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Duties

Code of Virginia

§§ 15.2-522; 15.2-620;
and 15.2-829 (excerpt)

The director of finance shall also exercise the powers conferred and perform all the duties imposed by general law upon county treasurers, and shall be subject to the obligations and penalties imposed by general law.

§§ 15.2-521; 15.2-619;
and 15.2-828 (excerpt)

The director of finance shall exercise all the powers conferred and perform all the duties imposed by general law upon commissioners of the revenue.

Compensation Board Policy

The duties of the Director of Finance are the same as those duties imposed by general law on Treasurers and Commissioners of the Revenue.

Directors of Finance, therefore receive all local income and personal property taxes and other moneys owed to the Commonwealth and no later than August 1 produce a list of all taxes and revenue that have remained uncollected. Additional duties include assessing property, income and license taxes, collecting and auditing tax returns, and keeping an accurate accounting of all delinquent tax accounts.

The Code of Virginia, § 15.2-619, also states that duties of the Director of Finance include conducting the:

- Annual assessment of real estate in the county, due January 1 of each year, and
- General reassessment of real estate in the county.

The annual assessment provides for the equalization of real estate in the county, corrections of errors in tax assessment records, addition of erroneously omitted properties to the tax rolls, and removal of properties acquired by owners not subject to taxation. Both the annual assessment and the general reassessment require the Director of Finance to collect and keep data, provide maps and charts, and devise uniform methods and procedures for the annual assessment and general reassessment of real estate in the county.

For additional information regarding the duties of Directors of Finance, see the officer-specific sections for Treasurers and Commissioners of the Revenue.

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Equipment Funding

Code of Virginia
§ 15.2-1636.14 (excerpt)

E. In the case of each (Director of Finance), the cost of such office furniture, office equipment and office appliances as may be specifically authorized by and included in the then current expense allowance made to such officer under the provisions of this article, 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 for equipment funding, multiplied by the fiscal stress factor.

Equipment funding was not approved for 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.

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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.

Fringe Benefits

Compensation Board Policy

The Compensation Board reimburses local governing bodies for fringe benefits for Directors of Finance 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 information regarding benefits of Constitutional Officers, see the section entitled **Fringe Benefits** in the general section of this manual.

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Local Governing Body Concurrence

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 local governing body is required to provide written concurrence with any Director of Finance's 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.

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Office Expenses: Paid by Locality

Compensation Board Policy

The local governing body is responsible for the majority of office expenses for the Director of Finance.

Code of Virginia § 15.2-1636.14 (excerpt)

F. If any county or city commissioner of the revenue uses any forms, sheets, or books of any kind for the assessment or collection of state or local taxes or levies, or in connection with the assessment or collection of such 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 or used in connection with 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, shall be paid entirely by the locality. The governing body of each county and city shall provide suitable office space for the treasurer and commissioner of the revenue, 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 taxes; 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, and
- Telephone equipment installation costs.

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.

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Office Expenses: Reimbursed by Compensation Board

Compensation Board Policy

The Compensation Board reimburses 50% of the budgeted amount for specific office expenses of Directors of Finance.

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. 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.

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.

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 under the provisions of this article, the invoices therefor, 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.

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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 will reimburse for:

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

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 sections entitled **Office Expenses**. See also the sections entitled **Office Expenses** and **Professional Associations** in the general section of this manual.

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Salary

Code of Virginia
§ 15.2-1636.14 (excerpt)

B. The salaries, expenses and other allowances of those who hold the combined office of county or city treasurer and commissioner of the revenue 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 Director of Finance 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.

2010 Appropriation Act
Item 67.40

A.1. The annual salaries of elected or appointed officers who hold the combined office of city (county) treasurer and commissioner of the revenue subject to the provisions of § 15.2-1636.17, Code of Virginia, shall be hereinafter prescribed, based on the services provided, except as otherwise provided in § 15.2-1636.12, Code of Virginia. 2. Whenever any officer whether elected or appointed, who holds that combined office of city treasurer and commissioner of the revenue, 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 officer under the provisions of this item.

Compensation Board Policy

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

The Compensation Board reimburses 50% of the approved salary amounts budgeted for Compensation Board-funded permanent staff of the Director of Finance.

The annual salaries of Directors of Finance are determined according to population estimates of the city or county in which they serve. The Compensation Board uses aggregate population estimates to determine the salary of a Director of Finance who serves 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 Directors of Finance 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 Directors of Finance offices can be found on the Compensation Board website under the Constitutional Officers Budgets and Salaries tab at <http://www.scb.virginia.gov>.

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

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Staffing Standards

2010 Appropriation Act
Item 67.90 (excerpt)

F. Any new positions established in Item 76 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 Director of Finance.

In determining the allocation 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 request process.
2. The positions requested must perform only statutorily prescribed duties of the Director of Finance.
3. The office of the Director of Finance must have a personal computer or be connected to the city/county system or have such systems scheduled for installation within the next 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 Committees of Treasurers and Commissioners of the Revenue, 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, where 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.

The methodology used to determine appropriate staffing levels in each office of the Director of Finance was developed by the Workload Study Committees for Treasurers and Commissioners of the Revenue and adopted by the Compensation Board.

Staffing Methodology for Treasurers

The methodologies for Treasurers consider current Compensation Board-funded positions, adjusted for salary reductions. By dividing the annualized amount of FY04 budget reductions to salaries by the most recent average salary of a Compensation Board-approved Director of Finance staff position, an FTE adjustment is ascertained. This is subtracted from the current Compensation Board-approved full-time employees for total personnel. A three-year weighted average of workload, as reported by Treasurers, is calculated.

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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 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 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 FTE positions. Regression analysis is a statistical technique used to explain the relationship between factors, such as workload and current Compensation Board approved FTE positions.

Work elements and weighted factors and the resulting formula for Treasurers are as follows:

<i>Workload Elements for Treasurers</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

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Staffing Standards, continued

<i>Workload Elements of Treasurers</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 transaction 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 Standard Formula for Treasurers:

Staff Need	=	1.594	+	0.0005x	+	-3e-9x (to the 1.95 power)
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Staffing Methodology for Commissioners of the Revenue

The methodology considers current Compensation Board-funded positions, adjusted for salary reductions. By dividing the annualized amount of FY04 budget 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.

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Staffing Standards, continued

Work elements and weighted factors and the resulting formula for Commissioners of the Revenue are as follows:

Workload Elements for Commissioners of the Revenue	Weights
Adjustments	
Number of Real Estate Tax Assessments Adjusted	0.37
Number of Business License Assessments Adjusted	0.44
Number of Personal Property Assessments Adjusted	0.08
Number of Business Personal Property Assessments Adjusted	0.50
Number of Merchant's Capital Assessments Adjusted	0.31
Number of Machinery and Tools Assessments Adjusted	0.83
Number of Excise Tax Assessments Adjusted	0.66
Number of Personal Property License Fees Adjusted	0.00
Audits & Appeals	
Number of applications received for tax relief, real estate, personal property, disabled, etc.	0.30
Number of business license desk audits	0.51
Number of business license field audits	1.58
Number of personal property desk audits	0.05
Number of personal property field audits	0.74
Number of merchant's capital desk audits	0.13
Number of merchant's capital field audits	0.98
Number of business personal property desk audits	0.29
Number of business personal property field audits	6.93
Number of machinery & tools desk audits	0.90
Number of machinery & tools field audits	6.34
Number of excise tax desk audits	0.75
Number of excise tax field audits	5.03
Number of local business license appeals	7.19
Number of state business license appeals	22.19
Number of local merchant's capital appeals	0.76
Number of state merchant's capital appeals	1.43
Number of local business personal property appeals	1.73
Number of state business personal property appeals	0.19
Number of local machinery & tools appeals	4.96
Number of state machinery & tools appeals	0.19
Number of local excise tax appeals	26.95
Number of state excise tax appeals	0.19
Number of local real estate tax appeals	0.63
Number of state real estate tax appeals	1.30
Business Licenses, Merchants Capital & Excise	
Number of Business Licenses Issued and Merchants Capital Accounts	0.27
Number of Applications Processed for Land Use Taxation and Rollback Assessments	0.21
Number of Business Accounts Assess for Excise Tax	0.68
Number of Financial Institutions in Your Locality	0.98
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
Number of coal/gas severance tax, coal road tax, oil severance tax and mineral tax accounts	0.25
General Administrative & Legal	
General administrative duties	0.00
Number of summons	0.00
Number of criminal failure to file complaints	0.00

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Staffing Standards, continued

Workload Elements for Commissioners of the Revenue	Weights
Number of workman's compensation affidavits	0.06
Number of pilot programs	0.00
Income Tax	
Number of state income tax returns processed by your office	0.12
Number of state tax assessments for annual estimated income taxpayers	0.15
Number of taxpayers assisted with state income tax	0.18
Number of state tax returns prepared	0.40
Personal Property and Machinery & Tools	
Number of personal property Assessments	0.03
Number of personal property registration renewals	0.02
Number of personal property new registrations	0.06
Number of personal property registrations deletions	0.03
Number of personal property proration assessments	0.00
Number of personal property tax relief act (PPTRA) compliance	0.01
Number of personal property tax accounts reviewed for PPTRA compliance	0.04
Number of personal property vehicles researched for the DMV PPTRA duplication report	0.20
Number of motor vehicle records reviewed for personal property tax relief qualification	0.00
Number of motor vehicle "no fee" decals issued (ex. Military personnel or ownership transfers)	0.00
Number of motor vehicle license decals sold	0.00
Number of motor vehicle license fees assessed	0.00
Number of public service corporations that are assessed	0.65
Number of machinery & tools, business personal property & farm accts	0.15
Number of mobile home assessments	0.08
Real Estate	
Number of parcels of land	0.03
Number of real estate assessments conducted in-house annually during your locality's general assessment	0.06
Number of real estate parcels assessed on a contract basis during your locality's general assessment	0.01
Number of mapping changes or GIS updates completed	0.35
Number of real estate transfers	0.41
Number of reassessments due to new construction	0.90
DMV Licensing Agency	
Number of title processed for DMV	0.25
Total number of transactions for which fees are collected for DMV	0.07

Staffing Standard Formula for Commissioners of the Revenue:

Staff Need	=	1.3074	+	0.0005x	+	-2e-9x (to the 1.95 power)
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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.

Staffing Standards for Directors of Finance can be found on the Compensation Board website under the Budgets and Salaries tab at <http://www.scb.virginia.gov>.

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Temporary (Hourly-Wage) Employees

Compensation Board Policy

The Compensation Board reimburses 50% of the budgeted amount for salaries for temporary (hourly wage) employees of Directors of Finance.

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.