

Department of Human Resources

11-03-Payroll

Fund/Agency: 001/11	Department of Human Resources	
Personnel Services	\$897,647	<p>CAPS Percentage of Agency Total</p> <p>A pie chart titled 'CAPS Percentage of Agency Total' is located on the right side of the table. It is divided into two segments: a large yellow segment representing 'All Other Agency CAPS' at 85.4% and a smaller blue segment representing 'Payroll' at 14.6%. A legend below the chart identifies the blue square as 'Payroll' and the yellow square as 'All Other Agency CAPS'.</p>
Operating Expenses	\$19,284	
Recovered Costs	\$0	
Capital Equipment	\$0	
Total CAPS Cost:	\$916,931	
Federal Revenue	\$0	
State Revenue	\$0	
User Fee Revenue	\$0	
Other Revenue	\$9,837	
Total Revenue:	\$9,837	
Net CAPS Cost:	\$907,094	
Positions/SYE involved in the delivery of this CAPS	17/17	

► CAPS Summary

The Payroll Division administers personnel and accounting activities, programs and services that support a county workforce of approximately 10,000 merit and 4,000 exempt employees working in 60 county agencies. The goal is to provide timely, accurate and well-received personnel/payroll services that are cost effective and comply with financial and legal requirements.

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On a daily basis, division staff work closely with agency managers, payroll contacts and other employees to provide training, analysis, information, problem resolution and counseling in three key areas:

- **Payroll Accounting**
Includes: mandatory payroll deductions such as taxes, retirement and wage assignments; voluntary deductions such as health insurance, personal property tax; deferred compensation, charitable contributions; W-2 forms and other tax reporting; administrative actions on behalf of deceased employees; and Health Benefits Trust Fund statements.
- **Records and Information Management**
Includes: employee personnel/payroll records; freedom of information act requests; subpoenas, employment verifications and other requests for personnel/payroll information; system tests for payroll system changes; and administrative support for Payroll Division.
- **Personnel Actions and Time and Attendance**
Includes promotions, demotions, transfers, all actions affecting employee status and compensation; leave, automated time reporting and processing; payroll control audits; training and technical assistance to employees, agency managers and payroll contacts.

The Payroll Division's activities, programs and services are continually affected by changes in employee compensation, overtime, evaluation systems, tax laws, benefit options and the County's human resources/payroll system (PRISM or a new system).

Accomplishments for FY 2001 include:

- Implemented automated system changes for employee compensation and evaluation:
 - Pay for performance - change to rating parameters required new computer screens and transactions.
 - Non-performance bonuses and incentive pay to recruit and retain employees for difficult-to-fill positions/services such as public safety communications workers (911), police officers who train recruits, and seasonal leaf collectors.
 - On-call pay to compensate employees for restricted off-duty time.
 - Firefighter overtime changes to include leave in the overtime calculation.
- Implemented streamlined benefits accounting process using automation to reduce time on task by 20 percent.

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Initiatives for FY 2002 include:

- Lead efforts to implement a new human resources/payroll system or enhance the existing system.
- Implement multi-state tax withholding and reporting for employees who reside in states other than Virginia.
- Implement skill based training for human resources/payroll professionals.
- Implement employee options for series I U.S. savings bonds (higher interest yield than current series EE savings bonds).
- Implement employee option for pre-tax retirement buy back for employees who participate in the Virginia Retirement System.
- Implement employee option for pre-tax savings for children's education.
- Implement Administrative Support Study.

► **Method of Service Provision**

Service provided directly to customers (employees, agency managers, members of the Board of Supervisors, commissions, constituents, Federal and State regulator agencies) and others as appropriate. Service is provided with staff working in a team based environment, individually, or in groups as consultants.

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► **Performance/Workload Related Data**

Title	FY 1998 Actual	FY 1999 Actual	FY 2000 Actual	FY 2001 Estimate	FY 2002 Estimate
Employees supported	16,581	16,588	17,067	17,100	17,100
Pay records processed	332,956	338,884	345,722	346,000	348,000
Direct deposit participants (average bi-weekly)	11,730	12,936	13,184	13,200	13,300
Time records processed	322,939	337,246	337,186	337,250	337,300
Personnel actions received	30,311	30,696	35,367	35,367	35,400
Information requests received (written and verbal)	8,766	8,457	8,509	8,509	8,600
Agency and employee requests for training and technical assistance	3,725	3,725	4,376	4,400	4,400
Personnel/payroll documents filed/imaged (average bi-weekly)	7,734	7,192	8,753	9,000	9,500

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► Mandate Information

This CAPS is Federally or State mandated. The percentage of this CAPS' resources utilized to satisfy the mandate is 76 - 100%. The specific Federal or State code and a brief description of the code follows:

- Fair Labor Standards Act (FLSA) - The FLSA sets minimum wage, overtime pay, equal pay, record keeping, and child labor standards.
- Immigration Reform and Control Act - Designed to control illegal immigration in the U.S.; prohibits the employment of unauthorized foreign nationals.
- Internal Revenue Code and Revenue Ruling 94-29 - Employment tax records showing each employee's identification information, remuneration paid and date of payment, amounts subject to FITW and FICA and the period of services covered.
- IRS Section 125 (Cafeteria Plans); Sec. 79 (Imputed Income); ACH Regulations - Internal Revenue Code Section 125 Cafeteria Plan compliance is required of qualifying pre-tax deductions.
- Family and Medical Leave Act of 1998 - Requires employers to provide eligible employees up to 12 weeks of leave for their own serious illness, the birth or adoption of a child or the care of seriously ill child, spouse or parent.
- Consumer Credit Protection Act - Title III - Limits the amount of an employee's wages subject to garnishment and prohibits the discharge of an employee for wage garnishments arising from one's indebtedness.
- Code of Virginia Title 40.1 Sec. 29 and 62 - State law specifies requirements and provision for the payment of wages.
- Code of Virginia 2.1-340 et seq. and Code of Virginia 42.1-76 et seq. - Local governments must comply with the Virginia Freedom of Information Act by providing ready public access to records in the custody of public officials.
- Code of Virginia 60.2 and Unemployment Compensation - All employers, including local government, unless exempted by regulations must report new hires to the Virginia Employment Commission within 35 days of initial hire.
- Code of Virginia Title 2.1 Chapter 10.1:3 - Requires employer to include paid leave as hours worked when calculating the FLSA regular rate for overtime purposes.