



Legislation Text

File #: 20-1600, **Version:** 1

Chief Administrative Office recommending the Board provide direction to the Human Resources Director relative to the compensation paid to the Treasurer-Tax Collector.

FUNDING: General Fund.

DISCUSSION / BACKGROUND

In February 2020 with Legistar item 20-0122, the Assistant Treasurer-Tax Collector classification received a 10.8% increase as a result of bringing Administrative Management positions to 10% below the market median. The Treasurer-Tax Collector received a 1.16% increase as a result of bringing Elected and Appointment Department Head positions to 8% below the market median. This compensation analysis did not include longevity and the 4% CalPERS Employer Paid Member Contribution (EPMC) as not all employees in the classification are eligible based on the conditions outlined in the Unrepresented Employees Resolution 016-2020.

Due to compensation and benefits provided to eligible Administrative Management employees the Assistant Treasurer-Tax Collector position is compensated approximately 3% higher than the Treasurer-Tax Collector. This is primarily as a result of the Assistant Treasurer-Tax Collector position receiving 13% longevity pay and an EPMC that are not offered to the Elected Unit. As a result, the Treasurer-Tax Collector is requesting the Board approve an increase to her salary.

If the Board establishes a structure that pays the Treasurer-Tax Collector more than the current Assistant Treasurer-Tax Collector, upon retirement there is the potential that the person selected to serve as the next Assistant Treasurer-Tax Collector will not be eligible for the same longevity and EPMC compensation, which will result in larger gap between the two positions. If the Board directs staff to increase the Treasurer-Tax Collector to a certain percentage above the Assistant Treasurer-Tax Collector at this time, and in the event this scenario takes place, the Board is then prohibited from reducing the Treasurer-Tax Collector's salary to maintain the percentage difference. However, the Treasurer-Tax Collector indicated that at this time there is no indication her Assistant has plans to resign or retire from the Treasurer-Tax Collector's office.

An increase to the Treasurer-Tax Collector's compensation would be diverging from the compensation plan approved by the Board, where compensation is increased based on the market median with consistency among bargaining units.

If the Board wishes to increase the Treasurer-Tax Collector's compensation, it is recommended to increase compensation by 5.35%. This salary would bring the Treasurer-Tax Collector 1.8% above the Assistant Treasurer-Tax Collector when including base salary, longevity, and EPMC. The Treasurer-Tax Collector would be 2.65% below market median instead of the 8% approved in February 2020.

This increase would also align the Treasurer-Tax Collector's base salary with the Assessor. In reviewing the compensation of the Assessor and Treasurer/Tax Collector in the eight comparator

counties, the Assessor and Treasurer-Tax Collector salaries match in three of the four counties with similar organizational structures. In the remaining four comparator counties the Assessor and Treasurer-Tax Collector responsibilities are shared with the Clerk, Recorder, or Director of Finance/Chief Financial Officer. It should also be noted the Assistant Treasurer/Tax Collector and the Assistant Assessor are compensated at the same amount.

OTHER DEPARTMENT / AGENCY INVOLVEMENT

Human Resources

CAO RECOMMENDATION / COMMENTS

It is recommended that the Board align the Treasurer-Tax Collector's salary with the Assessor's salary as it addresses the compaction issues and aligns with the compensation structure of similar classification structures in the comparator counties and is consistent with prior Board action for elected Department Heads who were paid less than subordinate staff.

The Board should direct Human Resources to return to the Board with a revised Salary & Benefits Resolution within the next 45 days that reflects any direction provided.

FINANCIAL IMPACT

If the Board directs staff to increase the salary of the Treasurer-Tax Collector by 5.35% the fiscal impact will be approximately \$11,400 a year. The Treasurer-Tax Collector confirmed that her office will be able to absorb the impact of the increase in the remaining six months of the fiscal year (\$5,700), but staff will review appropriations at mid-year to determine if an increase in appropriations is necessary.

CLERK OF THE BOARD FOLLOW UP ACTIONS

N/A

STRATEGIC PLAN COMPONENT

Good Governance theme of a supportive culture for all employees by ensuring a fair and equitable compensation structure.

CONTACT

Don Ashton, MPA

Chief Administrative Officer