



Legislation Text

File #: 20-1623, **Version:** 1

Chief Administrative Officer recommending the Board:

1) Adopt and authorize the Chair to sign Resolution **202-2020** approving a new salary range for Accounting Division Manager, and Principal Financial Analyst in the Auditor-Controller's Office, and
2) Direct the Human Resources Director to prepare two new job classifications, one titled Property Tax Division Manager and one titled Payroll Division Manager, and return to the Board by March 30, 2021, to reclassify two of the Accounting Division Managers in the Auditor-Controller's Office to these new classifications, and set the compensation of these two positions the same as the Principal Financial Analyst.

FUNDING: General Fund.

DISCUSSION / BACKGROUND

In June 2016, the County engaged Koff and Associates (K&A) for the provision of professional services to design, conduct, and assist in recommending an implementation approach of a classification (Phase I) and compensation (Phase II) study for all County positions. The overall goals of the classification and compensation study included: developing a competitive and fiscally responsible pay and benefit structure that is based upon market data and meets the needs of the County with regards to recruitment and retention of qualified staff; ensuring employees be recognized for the level and scope of work performed, and that they are paid on a fair and competitive basis, and ensuring class specifications reflect current programs, responsibilities, and technology. At that time the Auditor-Controller's Office did not participate in the classification/compensation study. However, Human Resources did complete a classification analysis of the positions in the Auditor-Controller's Office and Treasurer-Tax Collector in December 2019.

On November 17, 2020 with Legistar item 20-1332, the Board of Supervisors approved the creation of an Agency Chief Fiscal Officer classification as well as the compensation amount for this new classification. The Board also directed the Auditor-Controller's Office, Treasurer-Tax Collector's Office and the Probation Department to work with the Human Resources Department on other necessary classification/compensation changes specific to management level accounting/finance positions in each of those departments.

Auditor-Controller

Classification Results:

The Auditor-Controller's Office has 3.0 full-time equivalent (FTE) allocations for/ Accounting Division Manager; one in the Property Tax Division, one in the Payroll Division, and one in the General Accounting Division. Consistent with the findings of the December 2019 classification study, and

agreed upon by the Auditor-Controller it is recommended that:

- 1) The Accounting Division Manager in the Property Tax Division be reclassified to a new position titled Property Tax Division Manager due to the unique nature of the position that requires a thorough understanding of the laws governing property tax collection and distribution;
- 2) The Accounting Division Manager in the Payroll Division be reclassified to a new position titled Payroll Division Manager due to the duties of this position being focused on the development and coordination of payroll systems and procedures to ensure that employees are paid properly and in compliance with laws, regulations, policies, and contractual obligations; and
- 3) The Accounting Division Manager in the General Accounting Division remain in the current classification with minor amendments as the duties of this position focus on general accounting as described in the current classification.

Compensation:

The Chief Administrative Officer is recommending the positions be compensated the same as the Agency Chief Fiscal Officer classification. Examples of those complexities include the Payroll Manager is required to adhere to approximately 11 Labor MOUs for the County as well as process payroll for many special districts and the Property Tax Manager is required to assist a large number of special districts. The Accounting Division Manager in the General Accounting Division is required to manage and administer Mello Roos Districts and one specific example is this position assisted in the financing of the Silva Valley interchange with Mello Roos Bonds which if done incorrectly could result in financial penalties against the County by the Security Exchange Commission.

Lastly, the Auditor-Controller's Office also has 2.0 FTE Principal Financial Analysts, which historically have been compensated at a higher rate than the Accounting Division Manager. However, with the concurrence of the Auditor it is recommended that the compensation of the Principal Financial Analyst also match the Agency Chief Fiscal Officer based upon the duties of the classification and recent changes to compensation for similar level classifications.

If approved, the Resolution will revise the salaries and Human Resources will return to the Board with new class specifications for Property Tax Manager and Payroll Manager and an allocation change to move two of the Accounting Division Managers to the new classifications, as well as minor changes and updates to the Accounting Division Manager classification.

Treasurer-Tax Collector

Classification Results:

The Treasurer-Tax Collector's Office has 2.0 FTE allocations for Accounting Division Manager - Treasurer-Tax Collector (T-TC) and 1.0 FTE Treasury Quantitative Specialist. The classification study conducted by Human Resources concluded the Accounting Division Manager -T-TC and the Treasury Quantitative Specialist allocations and classifications remain the same as the duties assigned to the positions are consistent with the classifications.

Compensation:

At this time the Managers Association which represents the staff allocated to the positions in the Treasurer/Tax Collector's Office has not provided their concurrence which is required under the Meyers-Milias-Brown Act. As a result, staff is recommending that any compensation increases be addressed during labor negotiations which are scheduled to begin early next year as the current MOU expires on June 30, 2021.

Probation

The Probation Department is currently allocated 1.0 FTE Chief Fiscal Officer. The results of the classification study confirmed this position is appropriately classified, and based on discussions with the Chief Probation Officer, there is agreement the scope and responsibility of this position does not justify the level of Agency Chief Fiscal Officer. As a result, staff is recommending no further changes to the classification or compensation of this position.

ALTERNATIVES

The Board could decline the recommendation or direct staff to conduct further research or return to the Board with an alternative compensation and classification change.

PRIOR BOARD ACTION

See above.

OTHER DEPARTMENT / AGENCY INVOLVEMENT

Auditor-Controller's Office, Human Resources, Probation Department, Treasurer-Tax Collector's Office, El Dorado County Managers' Association

FINANCIAL IMPACT

The approximate cost of increasing the cost of the three Accounting Division Managers in the Auditor-Controller's Office by 9.1% is \$51,400 a year, \$26,900 for the remainder of Fiscal Year 2020-21. The approximate cost of increasing the compensation of two Principal Financial Analysts in the Auditor-Controller's Office by 5.7% is \$22,000 a year, \$11,500 for the remainder of FY 2020-21.

CLERK OF THE BOARD FOLLOW UP ACTIONS

If approved, obtain the Chair's signature on the Resolution and forward a copy to Katie Lee in Human Resources.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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Chief Administrative Officer