

DEPARTMENT: Administration BY: Janet Hogan PHONE: 209/966-3222

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes ( ) No(X))

Adopt this resolution approving recommendation to reclassify the position of Assistant Treasurer-Tax Collector to the position of Assistant Treasurer-Tax Collector and County Clerk-Public Administrator and adopting the revised class specification at a salary range of 206.

Approve budget action increasing appropriations based on revenue from the Tax Collector's Cost Fund to cover the current year's increased cost of \$1,361.

BACKGROUND AND HISTORY OF BOARD ACTIONS: As part of its action taken pursuant to Res. 97-41 per Minute Order dated January 28, 1997, the Board approved the 1996 Reclassification Request recommendations as presented by staff. This approval included a deferral of the reclassification request by the Treasurer-Tax Collector for his Assistant Treasurer-Tax Collector until the new CAO had an opportunity to review this position.

The attached staff report has been prepared in a format consistent with the reclassification recommendations submitted to and approved by the Board earlier this year. If approved as recommended, the cost incurred would be \$1,361.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

- Do not approve this requested recommendation.
- Make any changes to this requested recommendation as deemed necessary by the Board.
- Approve budget action increasing appropriation based on revenue from the Tax Collector's Cost Fund to cover the current year's increased cost of \$1,361.

**COSTS:** ( ) Not Applicable

A. Budgeted current FY	\$ 0
B. Total anticipated costs	\$ 1,361
C. Required additional funding	\$ 1,361
D. Internal transfers	\$

**SOURCE:** ( ) 4/5ths Vote Required

A. Unanticipated revenues	\$ 1,361
B. Reserve for contingencies	\$
C. Source description: Cost Fund	
Balance in Reserve for Contingencies, if approved: \$	

**SPECIAL INSTRUCTIONS:**  
List the attachments and number the pages consecutively:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**CLERK'S USE ONLY:**  
 Res. No.: 97-242 Ord. No. \_\_\_\_\_  
 Vote - Ayes: Four Noes: None  
 Absent: \_\_\_\_\_ Abstained: \_\_\_\_\_  
 Approved  Denied  
 Minute Order Attached  No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.  
 Date: \_\_\_\_\_  
 ATTEST: MARGIE WILLIAMS, Clerk of the Board  
 County of Mariposa, State of California  
 By: \_\_\_\_\_  
 Deputy

**ADMINISTRATIVE OFFICER'S RECOMMENDATION:**  
 This item on agenda as:

Recommended  
 Not Recommended  
 For Policy Determination  
 Submitted with Comment  
 Returned for Further Action

Comment: \_\_\_\_\_

A.O. Initials: [Signature]

COUNTY OF  
MARIPOSA

**BUDGET ACTION FORM**

Dept./Div.: DON Z. PHILLIPS  
TREASURER-TAX COLLECTOR  
COUNTY CLERK-PUBLIC ADMN. Contact: Don Z. Phillips  
Date: JUN - 6 1997 Phone: 966-2830

**ACTION REQUESTED: (Check all that apply)**

- Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the budget or .....in any one fund of the budget, or appropriating Reserve for Contingencies;
- Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit; from Trust Fund of the Department to Budget line item;
- Transfer by Administrator: Moving existing appropriations within a single budget category between line items;
- Transfer by Auditor: Moving salaries between line items to accommodate variances internal to salaries; OR transfers within the County budget under \$50.00 to accommodate minor variations from the budget.

FUND/DEPT./ACCT. NO.	LINE ITEM DESCRIPTION	AMOUNT
		<FROM>/TO
172-1100-880-0787	Tax Collector's Cost Fund	<1361.00>
001-0108-422-0102	Assist. T-TC & CC-PA	1361.00

*See next page*  
*KD*

**Justification:** Re-class as recommended by Personnel

Department Head Signature: *Don Z. Phillips* Date: 6/6/97  
Approved by: \_\_\_\_\_ Clerk: \_\_\_\_\_ Date: \_\_\_\_\_  
Administrator: \_\_\_\_\_ Date: \_\_\_\_\_  
Auditor: \_\_\_\_\_ Date: \_\_\_\_\_

**AUDITOR'S USE ONLY:**


Description: \_\_\_\_\_ Transfer No.: \_\_\_\_\_ B.R. No.: \_\_\_\_\_



May 7, 1997

PERSONNEL OFFICE  
209/966-3222

TO: Janet Hogan

FROM: Nancy Kyle, Personnel Analyst 

RE: 1996 Reclassification Request for Assistant Treasurer-Tax Collector

#### BACKGROUND

Pursuant to the Board's direction in accordance with the recommendations adopted by Resolution 97-41, I have completed a full reclassification analysis of the current position of Assistant Treasurer-Tax collector for your presentation to the Board as part of the employee reclassification process stipulated in our Memoranda of Understanding (MOUs) with AFSCME and SEIU which specify that employees or department heads may request the reclassification of existing County classifications once annually during the month of October. By Board direction, action for this particular request was deferred, and this report now initiates the required reclassification process. The process requires that the Administrative Officer review all reclassification requests received and recommend one of three actions to the Board of Supervisors:

- ▶ The Board may approve the request for reclassification,
- ▶ The Board may deny the request and direct the department head to assign only those duties to the employee that are within the employee's current job description, or
- ▶ The Board may find that the duties performed are reasonably consistent with the job description and deny the request for reclassification.

The Administrative Officer's recommendation must be transmitted to the affected Union 10 working days prior to being docketed for Board action, and the Board must act on the recommendations within 20 days of receiving them. The Union may appeal the decision of the Board to arbitration. The arbitrator cannot direct that a reclassification be approved;

however, if the arbitrator finds that the employee has been working out of class, the County must pay the employee back-pay for the time spent working out of class and either reclassify the employee, or remove the higher level duties. This reclassification, if approved by the Board, becomes effective retroactively to December 1, 1996.

## PROCESS

The analysis of reclassification requests consists of five steps:

1. A review of the job analysis questionnaire completed by employees for the reclassification request, and the extent of change in duties.
2. A review of job specifications for both the current and requested classification to ensure that tasks being performed conform to the job description.
3. A review and comparison to other positions in the County having similar duties and levels of responsibilities to ensure internal equity.
4. A comparison of job specifications from comparable counties, as required.
5. A desk audit or discussion with the employee and/or department head regarding the changes in duties and responsibilities which justify the requested reclassification.

## CRITERIA

Reclassification is appropriate for positions whose duties and responsibilities have changed significantly from the current job description, or positions that have been structurally affected by organizational changes.

Reclassification is inappropriate in the following situations:

- ▶ **Overwork** - If an employee cannot complete the assigned work in the time available because of sheer volume, extra help is needed, not a new job description.
- ▶ **Performance** - Superior performance should be rewarded by promotion, not a reclassification upward, since such a practice over even a few years will quickly skew a department's classification hierarchy. Likewise, if poor performance is indicative that an employee has been promoted beyond their competence, they should be demoted rather than reclassified downward. While it is natural for the better employees to grow and mature into taking on greater responsibilities, managers are urged not to do an injustice to their best employees by allowing them to work beyond their classifications

to the extent that they are inadequately compensated for the level of responsibility exercised.

- ▶ **Topping Out** - Employees at the top of their pay ranges in their respective classifications are not reclassified to a higher pay level; they should seek a promotion to a position classified at the higher level.
- ▶ **Minor Changes in Duties** - The addition of duties to a position does not mandate a reclassification. Provided that the duties are within the level and scope of the job classification, no change to the position is warranted.

## RECOMMENDATIONS

### Treasurer-Tax Collector/County Clerk (1 position)

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**From:** Assistant Treasurer-Tax Collector - Range 186 (\$2,386-2,901)  
**Requested:** Assistant Treasurer-Tax Collector/Public Administrator/County Clerk  
Range 225 (\$2,897-3,522)

(This request was originally made on behalf of the employee by the department head.)

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**Recommendation:** Partially approve. Revise the class specification as attached to encompass new functions and responsibilities at a revised salary range of 206 (\$2,636-3,204).

**Cost Impact:** Cost if approved as recommended would be \$1,361. This represents a 7-month actual cost for the current fiscal year because of the December 1, 1996 effective date for this reclassification. On an annual basis, the additional cost, including actual benefits, would be \$2,333. (The department head proposed consideration of Range 225, Step 3. On that basis, the annualized additional cost, including benefits, would be \$4,557.) It should be noted that the benefit calculation is substantially higher for this particular position both because of management benefits and the addition of 6% longevity attained by the incumbent.

**History:** The current class specification was adopted in April, 1988 as a result of a County-wide classification/compensation study. Subsequent to 1988, Mariposa County has restructured some of its assigned departmental functions. This included movement of the Public Administrator duties from the District Attorney's Office to that of the Treasurer-Tax Collector. The most recent consolidation resulted from elimination of the County Clerk's Department. Those functions, which include all Elections, were absorbed by the Treasurer-Tax Collector's Office and considerably expanded the range of programs assigned to that department.

**Discussion:** Significant areas of the Assistant's additional functions and responsibilities include:

- All Public Administrator functions
- All County Clerk functions
- Primary, General and Special Elections
- Filings and reports to the Secretary of State and the Fair Political Practices Commission

Each of these additional major functional responsibilities carries with it multiple and detailed areas of focus. The addition of the new duties requires concomitant in-depth knowledge of the applicable codes affecting them; these are both complex and distinct from the laws, rules and regulations governing the Treasurer-Tax Collector functions which were the sole original responsibility assigned to this classification.

Two of the four criteria defined earlier in this report as justification for reclassification have clearly been met. The added duties are not necessarily thought to be a higher level of complexity, but in several instances are deemed to be parallel in that they were originally assigned to a separate operating department. The added work is not just "more" work resulting in overload but rather is more and significantly different. Further, based on the stated criteria, reclassification is also considered appropriate because this position has been structurally affected by the overall impact on the consolidated organization in which it functions.

In conjunction with the reclassification analysis, a salary range adjustment from Range 186 to Range 206 is recommended. This represents a 10% increase in the salary range assigned to this classification and is considered appropriate both in terms of the additional complex functions and responsibilities which have been incorporated as well as in its relationship to the overall Mariposa County classification and compensation structure. The salary differential between this department assistant and the department head is very high in comparison to other departments in Mariposa County; the recommended salary range adjustment would bring this into better balance. A review made of salaries with our five comparable counties was not particularly helpful or defining in this specific situation because of the diverse functions consolidated within this department. A direct comparison is not available.

It is believed that the revised class specification is necessary and that the recommended salary range adjustment is equitable because of the complexity and responsibility attached to the additional assigned functions.

MARIPOSA COUNTY

JOB TITLE: Assistant Treasurer-Tax Collector and County Clerk-  
Public Administrator

DESCRIPTION OF BASIC FUNCTIONS AND RESPONSIBILITIES

To assist in planning, coordinating and directing the activities and operations of the office of the County Treasurer-Tax Collector/Public Administrator/County Clerk; to assure proper and efficient collection and investment of County revenues; to assure efficient and proper election methods; to process candidate campaign statements; to issue marriage licenses and passports; and to manage public administrator cases. This job class exercises responsibility for the supervision of County investments and banking programs, the development of financial procedures that fit the current investment policy, and the reconciliation and verification of entries to the Treasurer's fund balance. Employees in this classification receive minimum supervision within a broad framework of policies and procedures and direct, supervise and formally evaluate the work of others. This class participates in the development and implementation of all departmental policies and procedures and has overall administrative responsibility for all departmental functions. This class functions as an assistant department head and acts for the Treasurer-Tax Collector/Public Administrator/County Clerk in his/her absence.

SUPERVISOR: Treasurer-Tax Collector and County Clerk-Public  
Administrator

TYPICAL DUTIES

- Assists in planning, coordinating and directing the activities and operations of the County's Treasurer-Tax Collector/Public Administrator/County Clerk
- Assists in developing and implementing departmental policies and procedures
- Serves in the absence of the department head
- Assigns and reviews work of staff and assures its proper and timely completion; provides input for evaluation of departmental personnel
- Oversees and participates in all work relative to marriage ceremonies, issuance of passports, public auction sales, elections, investment of public funds and collection of County revenues



**MARIPOSA: Assistant Treasurer-Tax Collector and County Clerk-  
Public Administrator**

**TYPICAL DUTIES (Cont'd)**

- Compiles and writes various reports, correspondence, and other written material related to departmental functions as needed
- Monitors and assists in the preparation and maintenance of various files and records related to the collection and disbursement of County revenues
- Assists with the investment of County revenues and works closely with the County's investment advisors
- Assists in preparing for, conducting and processing primary, general and special elections
- Prepares for and assists in conducting public auctions; maintains and files all required documentation
- Performs inventory of premises, posts, seals and prepares for liquidation of assets in public administrator cases
- Monitors and assists in the preparation and maintenance of various files and documents related to County Clerk functions and Public Administrator cases
- Conducts investigations and other types of inquiries regarding County revenue collection and disbursement
- Reviews bulletins and various publications to stay abreast of new developments, rules and regulations regarding all aspects of departmental functions and responsibilities
- Prepares agenda items for action required by the Board of Supervisors
- Monitors and participates in the training of new department personnel and in staff cross-training
- Schedules, monitors and reviews the work of staff
- Works with computer programs relative to departmental operations and assists in the development and installation of systems and procedures for manual and electronic data processing relative to maintenance of all departmental records and required reports

**MARIPOSA: Assistant Treasurer-Tax Collector and County Clerk-  
Public Administrator**

**TYPICAL DUTIES (Cont'd):**

- Assists in preparing budget estimates and justifications
- Performs other related duties similar to the above in scope and function as required

**EMPLOYMENT STANDARDS**

**Knowledge of:**

- the principles of public administration
- County, State and Federal laws, codes and regulations governing County revenue collections, accounting, investments, elections, marriage licenses, passports, public administrator cases, and property taxes
- methods, policies and practices related to collection and processing of County revenue funds
- California Codes and investment guidelines, financing vehicles and the advantages and disadvantages to investment of public funds
- personal and mainframe computer systems and programs
- practices and procedures used in office management
- principles and practices of supervision and training
- electronic data processing applications and methods utilizing both personal computers and mainframe systems

**Ability to:**

- interpret, explain and enforce the provisions of governing laws and regulations
- supervise and prioritize the work of others
- communicate effectively in both oral and written forms
- understand and execute written and oral instructions

**MARIPOSA: Assistant Treasurer-Tax Collector and County Clerk-  
Public Administrator**

**Ability to (Cont'd):**

- perform residential searches for important documents and do field inventories of assets
- operate personal and mainframe computers utilizing a variety of software
- establish and maintain effective work relationships with those contacted in the performance of required duties

**MINIMUM QUALIFICATIONS:**

- Graduation from an accredited college or university with a major in accounting, finance, public administration, business administration, or a closely related field, and three years of supervisory or high-level administrative experience in a public or private financial organization. Additional qualifying work experience may be substituted on a year-for-year basis for up to two years of the required education
- Possession of a valid California driver's license

Creation Date: 4/88  
Revision Date: 6/97  
B/S Res. 97-242

AsstTT.frm