

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 3.18
(ID # 13797)**

MEETING DATE:

Tuesday, November 10, 2020

FROM: HUMAN RESOURCES AND Treasurer-Tax Collector:

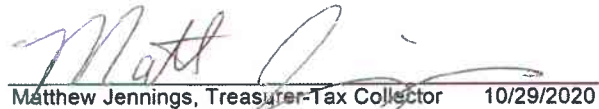
SUBJECT: HUMAN RESOURCES AND TREASURER-TAX COLLECTOR: Classification and Compensation recommendation to reactivate two classifications and grant a salary adjustment; and amend Ordinance No. 440 pursuant to Resolution No. 440-9171 [All Districts] [\$36,353; Departmental Budget 100%]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the reactivation of two classifications, Assistant Treasurer and Assistant Tax Collector.
2. Approve the recommendation to grant a salary adjustment to the Assistant Treasurer and Assistant Tax Collector.
3. Amend Ordinance No. 440 pursuant to Resolution No. 440-9171 submitted herewith.

ACTION: Policy, 4/5 Vote Required



Brenda Diederichs, Assistant CEO / Human Resources Director 10/29/2020


Matthew Jennings, Treasurer-Tax Collector 10/29/2020

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Hewitt and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: November 10, 2020
xc: HR, Treasurer

Kecia R. Harper
Clerk of the Board
By 
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$13,849	\$22,504	\$36,353	\$22,504
NET COUNTY COST	\$ 415	\$ 675	\$ 1,090	\$ 675
SOURCE OF FUNDS: Departmental 97%, NCC 3%			Budget Adjustment: No	
			For Fiscal Year: 20/21	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

The mission of the Treasurer-Tax Collector's Office is to ensure sound investments of public funds, fair and efficient tax collection, and exceptional public service. The Treasury Division manages between \$6 to \$8 billion held in the Treasurer's Pooled Investment Fund on behalf of the County, school districts, special districts, and others. The Tax Collection Division is responsible for mailing out more than one million secured, unsecured, and supplemental tax bills as well as collecting over \$4.07 billion annually in property taxes, enforcing collection on tax delinquencies and administering sales of tax-defaulted properties.

Currently, the Assistant Treasurer-Tax Collector classification is responsible for assisting in the overall planning and direction of activities in the Treasurer-Tax Collector's Office, including providing oversight for both Treasury and Tax Collection Divisions. Previously (1999-2007), the Office used two Assistant Department head classifications to perform this work. In order to support the Treasurer-Tax Collector's mission and optimize operations in the office, a return to separate classifications is proposed. As the duties of the treasury and tax collection divisions vary widely, a separation would allow the department to utilize specific expertise to better manage each vital function.

The Classification and Compensation unit received a request to provide classification and salary recommendations for the classifications, Assistant Treasurer and Assistant Tax Collector. Market research was collected which included an analysis of benchmarks in Southern and Northern California counties; market data supports the recommended salary. Additionally, the recommended salary ensures internal parity among other management classifications used within the Treasurer-Tax Collector's Office.

Assistant Treasurer: The Assistant Treasurer will be responsible for the Treasury and Capital Markets Divisions, including strategic planning, banking, overseeing investment activities, and administering the cash management program.

Assistant Tax Collector: The Assistant Tax Collector will be responsible for the Tax Collection Division, including overseeing tax collection activities, maintenance of tax rolls, and public auction of tax-deeded properties.

Reactivating these classifications will result in a minor reorganization of management in the Treasurer-Tax Collector's Office. With the additions, the current Assistant Treasurer-Tax Collector and Senior Chief Deputy Treasurer-Tax Collector classifications will become unnecessary; as a result, they will be removed from the Department's budget and deactivated.

Classification Additions:

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

Assistant Treasurer: It is recommended to reactivate this classification and add it to the Class and Salary Listing at salary plan/grade XEB 154 (\$108,166 - \$178,403). This request is also to add (1) one position to the Department's list of approved positions for fiscal year 2020/21 in order to recruit and fill immediately

Assistant Tax Collector: It is recommended to reactivate this classification and add it to the Class and Salary Listing at salary plan/grade XEB 154 (\$108,166 - \$178,403). This request is also to add (1) one position to the Department's list of approved positions for fiscal year 2020/21 in order to recruit and fill immediately.

Additional Fiscal Information

The total cost of \$36,353 illustrates the exchange of the current Assistant Treasurer-Tax Collector and Senior Chief Deputy Treasurer-Tax Collector classifications for the two reactivated Assistants, plus benefits, for the remainder of this fiscal year and the next full fiscal year. The Department has indicated they will be able to absorb cost increases within the existing budgeted appropriations, therefore a budget adjustment is not needed at this time.

Impact on Residents and Businesses

There is no impact on Residents or Businesses.

ATTACHMENTS

- A. Resolution No. 440-9171
- B. Assistant Treasurer Classification Specification
- C. Assistant Tax Collector Classification Specification
- D. Assistant Treasurer-Tax Collector Market
- E. Assistant Treasurer Market
- F. Assistant Tax Collector Market


Douglas Gdomez Jr.


1/14/2020

RESOLUTION NO. 440-9171

BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on November 10, 2020, that pursuant to Section 3(a)(iv) of Ordinance No. 440, the Assistant County Executive Officer/Human Resources Director is authorized to amend the Class and Salary Listing of Ordinance No. 440, operative at the beginning of the pay period following the date of approval, as follows:

<u>Job Code</u>	<u>+/-</u>	<u>Class Title</u>	<u>Salary Plan/Grade</u>
77437	+	Assistant Tax Collector	XEB 154
77436	+	Assistant Treasurer	XEB 154

BE IT FURTHER RESOLVED that pursuant to Section 3(c)(ii) of Ordinance No. 440, the Assistant County Executive Officer/Human Resources Director is authorized to add the following classification(s) to Appendix II, operative the beginning of the pay period following approval, as follows:

<u>Job Code</u>	<u>+/-</u>	<u>Class Title</u>
77437	+	Assistant Tax Collector
77436	+	Assistant Treasurer

BE IT FURTHER RESOLVED that pursuant to Section 4(a)(ii) of Ordinance No. 440, the Assistant County Executive Officer/Human Resources Director is authorized to make the following listed change(s), operative the beginning of the pay period following approval, as follows:

<u>Job Code</u>	<u>+/-</u>	<u>Department ID</u>	<u>Class Title</u>
77437	+ 1	1400100000	Assistant Tax Collector
77436	+ 1	1400100000	Assistant Treasurer

/kc
10/26/2020
440 Resolutions\KC

11.10.2020 3.18

2 **RESOLUTION 440-9171**

3
4 ADOPTED by Riverside County Board of Supervisors on November 10, 2020.

5 **ROLL CALL:**

6 **Ayes:** Jeffries, Spiegel, Washington, Perez and Hewitt
7 **Nays:** None
8 **Absent:** None

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10
11 The foregoing is certified to be a true copy of a resolution duly adopted by said Board of
Supervisors on the date therein set forth.

12 KECIA R. HARPER, Clerk of said Board

13 By:  _____
14 Deputy

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COUNTY OF RIVERSIDE
Established Date:
Revision Date:

ASSISTANT TREASURER

Class Code:
77436

SALARY RANGE

\$ 52.00 - \$ 85.77 Hourly
\$ 9,013.87 - \$ 14,866.94 Monthly
\$ 108,166.45 - \$ 178,403.26 Annually

CLASS CONCEPT:

Under general direction, plans, organizes, and directs the activities of the Treasury Division of the Treasurer and Tax Collector's Office; assists in the formulation of departmental policies and procedures; and performs other related duties as required.

This single position class reports to the Treasurer and Tax Collector and is characterized by its responsibility to direct, through subordinate supervisors, the administration of the Treasury Division including the investment of County funds and administration of the cash management program. This class is distinguished from the Chief Investment Officer class in that the former is responsible for the overall management of Treasury and Capital Markets functions, strategic planning, and determining goals and objectives.

This class has been designated At-Will by the Board of Supervisors, in accordance with the provisions provided under Article 6, Section 601E (2) of the County Management Resolution and serves at the pleasure of the Treasurer and Tax Collector.

This class has been deemed eligible for the Performance Recognition Plan as set forth under Article 3, Section 311(B) of the County Management Resolution. Program eligibility requires employees to be in a leadership position, manage other employees or programs, and have significant influence on the achievement of organizational objectives.

REPRESENTATION UNIT:

Management Resolution – Management

EXAMPLES OF ESSENTIAL DUTIES:

(Depending on the area of assignment, duties may include, but are not limited to, the following)

- Plan, organize, direct and execute, through subordinate supervisors, the operations of the Treasury Division within the Treasurer and Tax Collector's Office.

- Plan, coordinate and execute the investment of available County funds in compliance with the Treasurer's investment program policy guidelines and California law.

- Evaluate market conditions and trends to determine mix and diversification of investment instruments in the Treasurer's security portfolio; negotiate investment purchase, sale and trade transactions; direct the transfer of funds and securities to implement investment decisions.

- Direct the preparation and maintenance of accounting records of investment portfolio transactions and prepares reports on investment activity.

- Supervise and participate in monitoring, analyzing and projecting of County cash flow requirements and the preparation of statements of bank and fund balances.

- Evaluate interest rate trends to project anticipated revenue from investments; schedule and monitor maturing investments to cover current and future expenditures; monitor and maintain County banking relationships.

- Plan and execute investment programs for special districts, school bonds and tax anticipation notes.

- Monitor investment portfolio performance and conduct studies of investment opportunities.

- Develop and recommend policies, procedures, and strategic plans for the Treasury Division; act for the department head during absences in matters related to banking and investment functions.

- Review, recommend and resolve the most technically complex operational issues involving policy interpretations or determines appropriate course of action in the absence of applicable policy.

- Coordinate and supervise the hiring, assignment, training and evaluation of subordinate staff; participate in the discipline of subordinates.

- Research, review and analyze proposed and adopted legislation impacting the Treasury Division.

- Prepare and submit budget estimates for divisional operations.

- Represent the department in board meetings, conferences, and committees as needed.

RECRUITING GUIDELINES:

Education: Graduation from an accredited college or university with a bachelor's degree in business or public administration, accounting, banking, finance, economics or closely related field. (Additional qualifying experience may be substituted for the required education on the basis of one year of full-time experience equaling 30 semester or 45 quarter units of education.)

Experience: Five years of increasingly responsible experience in private or governmental financial operations, banking, finance, auditing or professional accounting including at least one year in a managerial capacity.

Knowledge of: Organization, procedures, and responsibilities of the County Treasurer and Tax Collector's Office; principles, practices and procedures of accounting, banking economics, financial record keeping and reporting; principles, practices and procedures of investment and cash management; economic and market conditions and trends; laws regulating the investment of public funds; principles and practices of effective supervision and management; basic principles of administration; technological advances in computerized work

tools including statistical analysis, record keeping, imagery programs and equipment; principles and techniques of training.

Ability to: Understand and interpret the laws, rules and regulations pertaining to the treasury function of the Treasury Division; administer investment and cash management programs; evaluate economic and financial information from a variety of sources; negotiate investment instrument transactions; plan, coordinate and supervise the work of the Treasury Division; develop, coordinate, supervise and assist in the training of subordinate staff; plan, organize and direct staff in a variety of technical, professional and clerical operational activities; establish and maintain cooperative and effective working relationships with all those contacted during the course of performing professional responsibilities; communicate effectively in situations requiring sensitivity, counseling, tact, persuasion, instruction and negotiations; analyze data and write clear, concise and complete reports and recommendations; prepare division budget(s) and monitor expenditures; utilize computer applications programs and equipment to effectively gather, maintain and report data; maintain professional credibility; analyze and interpret complex statistical and other data; devise logical conclusions; formulate sound guidelines.

OTHER REQUIREMENTS:

License: Possession of a valid California Driver's License may be required.

PRE-EMPLOYMENT:

All employment offers are contingent upon successful completion of both a pre-employment physical exam, including a drug/alcohol test, and a criminal background investigation, which involves fingerprinting. (A felony or misdemeanor conviction may disqualify the applicant from County employment).

PROBATIONARY PERIOD:

As an Approved Local Merit System, all County of Riverside employees, except those serving "At Will," are subject to the probationary period provisions as specified in the applicable Memorandum of Understanding, County Resolution, or Salary Ordinance. Temporary and Per Diem employees serve at the pleasure of the agency/department head.

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COUNTY OF RIVERSIDE
Established Date:
Revision Date:

ASSISTANT TAX COLLECTOR

Class Code:
77437

SALARY RANGE

\$ 52.00 - \$ 85.77 Hourly
\$ 9,013.87 - \$ 14,866.94 Monthly
\$ 108,166.45 - \$ 178,403.26 Annually

CLASS CONCEPT:

Under general direction, plans, organizes, and directs the activities of the Tax Collection Division of the Treasurer and Tax Collector's Office; assists in the formulation of departmental policies and procedures; and performs other related duties as required.

This single position class reports to the Treasurer and Tax Collector and is characterized by its responsibility to direct, through subordinate supervisors, the administration of the Tax Collection Division including the collection of taxes, maintenance of tax rolls, and public auction of tax-deeded properties.

This class has been designated At-Will by the Board of Supervisors, in accordance with the provisions provided under Article 6, Section 601E (2) of the County Management Resolution and serves at the pleasure of the Treasurer and Tax Collector.

This class has been deemed eligible for the Performance Recognition Plan as set forth under Article 3, Section 311(B) of the County Management Resolution. Program eligibility requires employees to be in a leadership position, manage other employees or programs, and have significant influence on the achievement of organizational objectives.

REPRESENTATION UNIT:

Management Resolution - Management

EXAMPLES OF ESSENTIAL DUTIES:

(Depending on the area of assignment, duties may include, but are not limited to, the following)

- Plan, organize, direct and execute, through subordinate supervisors, the operations of the Tax Collection Division of the Treasurer and Tax Collector's Office.

- Plan, coordinate and execute the collection of current and delinquent taxes, maintenance of tax rolls and abstracts of delinquent taxes, distribution of collected monies, public auction of tax-deeded properties in compliance with policy guidelines and all applicable laws and regulations, and other activities of the Tax Collection Division.
- Under established departmental policies, establish work objectives and review work; coordinate workload; administer personnel policies, procedures, training, and cross-training programs.
- Supervise the preparation and publishing of the annual list of delinquent taxes, the maintenance of records of property sold to the state for delinquent taxes; oversee the sale of tax deeded properties at public auction.
- Assist in the preparation of annual divisional budget and supervise budget controls.
- Research, review and analyze proposed and newly enacted legislation affecting the practices and procedures of the Tax Collection Division.
- Prepare, review and approve various reports and correspondence; confer with county officials and employees, representatives of other public agencies, and the public.
- Develop and recommend policies and procedures for the Tax Collection Division.
- Review, recommend and resolve the most technically complex operational issues involving policy interpretations or determine appropriate course of action in the absence of applicable policy.
- Coordinate and supervise the hiring, assignment, training and evaluation of subordinate staff; participate in the discipline of subordinates.
- Prepare and submit budget estimates for divisional operations.

RECRUITING GUIDELINES:

Education: Graduation from an accredited college or university with a bachelor's degree in business or public administration, accounting, or closely related field. (Additional qualifying experience may be substituted for the required education on the basis of one year of full-time experience equaling 30 semester or 45 quarter units of education.)

Experience: Five years of increasingly responsible experience in governmental financial operations, budgeting, auditing, or professional accounting including at least one year in a managerial capacity.

Knowledge of: Organization, procedures, and responsibilities of the County Treasurer and Tax Collector's Office; general and governmental principles, practices and procedures of accounting; state and local codes, rules, and regulations relating to, and influencing tax collection operations; principles and practices of effective supervision and management; basic principles of administration; technological advances in computerized work tools including statistical analysis, record keeping, imagery programs and equipment; principles and techniques of training.

Ability to: Understand and interpret the laws, rules and regulations pertaining to the Tax Collection division; interpret and apply legal and administrative concepts; plan, coordinate and supervise the work of the Tax Collection division; develop, coordinate, supervise and assist in the training of subordinate staff; plan, organize and direct staff in a variety of technical, professional and clerical operational activities; establish and maintain cooperative and effective working relationships with all those contacted during the course of performing professional responsibilities; communicate effectively in situations requiring sensitivity, counseling, tact, persuasion, instruction and negotiations; analyze data and write clear, concise and complete reports and recommendations; prepare division budget(s) and monitor expenditures; utilize computer applications programs and equipment to effectively gather, maintain and report data; maintain professional credibility;

analyze and interpret complex statistical and other data; devise logical conclusions; formulate sound guidelines.

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PROBATIONARY PERIOD:

As an Approved Local Merit System, all County of Riverside employees, except those serving "At Will," are subject to the probationary period provisions as specified in the applicable Memorandum of Understanding, County Resolution, or Salary Ordinance. Temporary and Per Diem employees serve at the pleasure of the agency/department head.

External Market Survey Data

Proposed Assistants (Treasurer, Tax Collector)

Riv Co Class Code: 77435

Jurisdiction	Title	Job Code	Min Salary	Max Salary	Spread
Los Angeles County	Assistant Treasurer & Tax Collector				
Orange County	Assistant Treasurer-Tax Collector	7848E3	\$125,154	\$237,349	89.65%
San Bernardino County	Assistant Auditor-Controller/Treasurer/Tax Collector	01286	\$126,027	\$170,227	35.07%
San Diego County	Assistant Treasurer-Tax Collector	000232	\$175,926	\$224,120	27.39%
Ventura County	Assistant Treasurer-Tax Collector	01044	\$111,529	\$156,140	40.00%
	County Mean:		\$134,659	\$196,959	46.27%
	County Median:		\$125,590	\$197,174	57.00%
Riverside County	Proposed Assistants (Treasurer, Tax Collector)		\$108,166	\$178,403	64.93%
	Dollar difference from Mean:		-\$26,492	-\$18,556	
	Percentage difference from mean:		-19.67%	-9.42%	
	Dollar difference from median:		-\$17,424	-\$18,770	
	Percentage difference from median:		-13.87%	-9.52%	

Notes: LA: No job spec or salary range available. Transparent CA notes \$190k + for the Assist TTC incumbents.

Run Date:

Date Prepared/Revised: 10/19/2020

By: Mwinston

External Market Survey Data

Assistant Treasurer

Riv Co Class Code: 77436

Jurisdiction	Title	Job Code	Min Salary	Max Salary	Spread
Santa Clara County	Assistant Controller-Treasurer	AOA	\$158,718	\$203,670	28.32%
Alameda County	Assistant Treasurer	0162		\$166,400	
Sacramento County	Assistant Treasurer	28507	\$144,281	\$159,085	10.26%
	County Mean:		\$151,500	\$176,385	16.43%
	County Median:		\$151,500	\$166,400	9.84%
Riverside County	Proposed Assistant Treasurer	77436	\$108,166	\$178,403	64.93%
	Dollar difference from Mean:		-\$43,333	\$2,018	
	Percentage difference from mean:		-28.60%	1.14%	
	Dollar difference from median:		-\$43,333	\$12,003	
	Percentage difference from median:		-28.60%	7.21%	

Notes:

Run Date:

Date Prepared/Revised: 10/19/2020

By: Mwinston

External Market Survey Data

Assistant Tax Collector

Riv Co Class Code: 77437

Jurisdiction	Title	Job Code	Min Salary	Max Salary	Spread
Santa Clara County	Assistant Tax Collector	C96	\$134,426	\$163,424	21.57%
Alameda County	Chief Deputy Tax Collector	70	\$127,275	\$154,440	21.34%
Sacramento County	Assistant Tax Collector	28490	\$144,281	\$159,085	10.26%
	County Mean:		\$135,327	\$158,983	17.48%
	County Median:		\$134,426	\$159,085	18.34%
Riverside County	Proposed Assistant Tax Collector	77437	108,166.45	178,403.26	64.93%
	Dollar difference from Mean:		-\$27,161	\$19,421	
	Percentage difference from mean:		-20.07%	12.22%	
	Dollar difference from median:		-\$26,260	\$19,319	
	Percentage difference from median:		-19.53%	12.14%	

Notes:

Run Date:

Date Prepared/Revised: 10/19/2020

By: Mwinston