



COUNTY OF HUMBOLDT

For the meeting of: 7/11/2023

File #: 23-954

To: Board of Supervisors

From: Human Resources

Agenda Section: Consent

Vote Requirement: Majority

SUBJECT:

Adoption of New Job Classifications and Position Allocation Modification for Treasurer-Tax Collector

RECOMMENDATION(S):

That the Board of Supervisors:

1. Adopt the new job classification of Revenue and Tax Technician (class # 1126, salary range 393) into the classification plan effective the pay period following board approval;
2. Adopt the new job classification of Senior Revenue and Tax Technician (class # 1136, salary range 413) into the classification plan effective the pay period following board approval;
3. Adopt the new job classification of Revenue and Tax Manager (class # 1146, salary range 482) into the classification plan effective the pay period following board approval;
4. Approve the reallocation of 4.0 full-time equivalent (FTE) Treasury & Tax Assistant I/II's (class # 0170A/B, salary range 336/354) in Fund 1100, budget unit (BU) 112, Treasurer-Tax Collector, to 4.0 FTE Revenue and Tax Technicians (class # 1126, salary range 393) effective the pay period following board approval;
5. Reclassify Michale Hale from 1.0 FTE Treasury & Tax Assistant II (class # 0170B, salary range 354) in Fund 1100, budget unit (BU) 112, Treasurer-Tax Collector, to 1.0 FTE Revenue and Tax Technician (class # 1126, salary range 393) effective the pay period following board approval;
6. Reclassify Benjamin Brown, Charlotte Dodson, Jamee Spellenberg, and Brenda Webster from extra help Treasury & Tax Assistant IIs (class # 0170B, salary range 354) in Fund 1100, budget unit (BU) 112, Treasurer-Tax Collector, to extra help Revenue and Tax Technicians (class # 1126, salary range 393) effective the pay period following board approval;
7. Approve the reallocation of 1.0 FTE Senior Treasury & Tax Assistant (class # 0679, salary range 388) in Fund 1100, BU 112, Treasurer-Tax Collector, to 1.0 FTE Senior Revenue and Tax Technician (class # 1136, salary range 413) effective the pay period following board approval;
8. Approve the reallocation of 1.0 FTE Revenue Recovery Officer I/II (class # 1197A/B, salary range 350/378) in Fund 1100, BU 114, Revenue Recovery, to 1.0 FTE Revenue and Tax Technician (class # 1126, salary range 393) effective the pay period following board approval;
9. Reclassify Mark Howell from 1.0 FTE Revenue Recovery Officer II (class # 1197B, salary range

- 378) in Fund 1100, budget unit (BU) 114, Treasurer-Tax Collector, to 1.0 FTE Revenue and Tax Technician (class # 1126, salary range 393) effective the pay period following board approval;
10. Reclassify Sara Mosher from extra help Revenue Recovery Officer II (class # 1197B, salary range 378) in Fund 1100, budget unit (BU) 114, Treasurer-Tax Collector, to extra help Revenue and Tax Technician (class # 1126, salary range 393) effective the pay period following board approval;
11. Approve the reallocation of 1.0 FTE Senior Revenue Recovery Officer (class # 1199, salary range 403) in Fund 1100, BU 114, Revenue Recovery, to 1.0 FTE Senior Revenue and Tax Technician (class # 1136, salary range 413) effective the pay period following board approval;
12. Reclassify Kathryn Melia from 1.0 FTE Senior Revenue Recovery Officer (class # 1199, salary range 403) in Fund 1100, BU 114, Revenue Recovery, to 1.0 FTE Senior Revenue and Tax Technician (class # 1136, salary range 413) effective the pay period following board approval;
13. Approve the reallocation of 1.0 FTE Supervising Treasurer (class # 0171, salary range 421) in Fund 1100, BU 112, Treasurer-Tax Collector, to 1.0 FTE Revenue and Tax Manager (class # 0678, salary range 482) effective the pay period following board approval;
13. Reclassify Whitney Morgan from 1.0 FTE Supervising Treasurer (class # 0171, salary range 421) in Fund 1100, BU 112, Treasurer-Tax Collector, to 1.0 FTE Revenue and Tax Manager (class # 0678, salary range 482) effective the pay period following board approval;
14. Approve the reallocation of 1.0 FTE Administrative Services Officer (class # 0776, salary range 457) in Fund 1100, BU 112, Treasurer-Tax Collector, to 1.0 FTE Revenue and Tax Manager (class # 1146, salary range 482) effective the pay period following board approval;
15. Reclassify Shannon Wilson from 1.0 FTE Administrative Services Officer (class # 0776, salary range 457) in Fund 1100, BU 112, Treasurer-Tax Collector, to 1.0 FTE Revenue and Tax Manager (class # 1146, salary range 482) effective the pay period following board approval;
16. Abolish the classifications of Treasury and Tax Assistant I/II (class # 0170A/B), Senior Treasury and Tax Assistant (class # 0679), and Revenue Recovery Officer I/II (class #1197A/B) from the classification plan effective the pay period following board approval;
17. Approve an advanced step placement for Michale Hale and Mark Howell as Revenue and Tax Technicians, Step E, effective the pay period following board approval;
18. Approve an advanced step placement for Whitney Morgan as Revenue and Tax Manager, Step B, effective the pay period following board approval;
19. Adopt the Resolution (Attachment 1) approving the amendment of the January 1, 2022 - December 31, 2024 Memorandum of Understanding between the County of Humboldt and the American Federation of State, County, and Municipal Employees;
20. Adopt the Resolution (Attachment 2) approving the amendment of the January 1, 2022 - December 31, 2024 Compensation Plan for Designated Management and Confidential Employees; and
21. Adopt the Comprehensive Compensation Schedule and Classification Summary effective July 23, 2023 (Attachment 3).

SOURCE OF FUNDING:

General Fund (1100).

DISCUSSION:

The Human Resources Department conducted a classification review of the Treasurer-Tax Collector's Department and discovered that, in order to have job specifications that accurately describe the work

being performed, there is a need for classifications that encompass both Revenue Recovery tasks and Tax Collector tasks. Additionally, there is a need to adopt a new classification that accurately describes the work being done by the supervisors that oversee Revenue Recovery and Tax Collector staff.

Human Resources and Municipal Resource Group (MRG), a Human Resources Consulting Agency, conducted a thorough review of the new classifications, which included salary recommendations for the respective classifications. After careful consideration of the data, Human Resources recommends the following:

- Adopt the new classifications of Revenue and Tax Technician, Senior Revenue and Tax Technician, and Revenue and Tax Manager;
- Reclassify the incumbents in the Treasury and Tax Assistant I/II and Revenue Recovery Officer I/II classifications to the new classification of Revenue and Tax Technician;
- Reclassify the departmental incumbents in the Senior Treasury and Tax Assistant I/II and Senior Revenue Recovery Officer I/II classifications to the new classification of Senior Revenue and Tax Technician;
- Reclassify the departmental incumbents in the Administrative Services Officer and Supervising Treasurer classifications to the new classification of Revenue and Tax Manager;
- Place Revenue and Tax Technician at salary range 393;
- Place Senior Revenue and Tax Technician 5% above Revenue and Tax Technician (salary range 413);
- Place Revenue and Tax Manager at the same salary range as Elections Manager and Clerk-Recorder Manager (salary range 482); and
- Place Michale Hale and Mark Howell at Step E as Revenue and Tax Technicians. Ms. Hale has been with the department for 8 years and Mr. Howell has been with the department for 6 years and both are fulfilling all the duties in the job specifications and are high performing employees in the department. They require limited supervision and routinely complete complex tasks with accuracy. Both should be compensated at the Step E in the new classification.
- Place Whitney Morgan at Step B as Revenue and Tax Manager. Ms. Morgan has been with the department for 8 years and is fulfilling all duties in the job specification and is a high performing employee in the department. She should be compensated at Step B in the new classification.

The Treasurer-Tax Collector’s Department requires this staffing and compensation level due to the complexity and critical nature of the County of Humboldt's tax collection and administration, which requires skilled technicians to ensure its reliable and secure operation. Therefore, to ensure that the County of Humboldt is offering appropriate compensation and accurate classifications, the Human Resources Department recommends that your board approves these recommended changes based on the research done by the Human Resources Department and MRG.

FINANCIAL IMPACT:

Expenditures (Salaries & Employee Benefits)	FY 23-24 Adopted	FY 24-25 Projected
---	-----------------------------	-------------------------------

Budgeted Expenses	\$1,087,227	\$1,004,000
Total Expenditures	\$1,138,121	\$1,087,227
Funding Sources (Fund, Budget Unit)	FY 23-24 Adopted	FY 24-25 Projected*
1100112-10 Taxes	\$237,500	\$300,000
1100112-20 Licenses and Permits	\$78,000	\$100,000
1100112-60 Charges for Services	\$281,000	\$310,000
1100112-70 Other Revenue	\$35,000	\$40,000
General Fund Contribution	\$455,727	\$254,000
Total Funding Sources	\$1,138,121	\$1,087,227

*Projected amounts are estimates and are subject to change.

Narrative Explanation of Financial Impact:

Fiscal Year 2022-23 Budget Units 1100-112 Treasurer Tax Collector and 1100-114 Revenue Recovery had a total of 10 budgeted positions and an extra help budget. To accomplish the reclassification of job duties as net neutral to the general fund 1 FTE Treasury Tax Assistant was deallocated in FY 23-24. With the newly created job classifications and compensation, along with streamlined processing of property tax payments the department will also have savings in extra help salaries in FY 23-24 and FY 24-25. FY 24-25 departmental revenue fee schedule will be revised increase charges relative to the increase in costs and salaries in the department.

STAFFING IMPACT:

Position Title	Position Control Number	Monthly Salary Range (1A-E Step)	Additions (Number)	Deletions (Number)
Treasury Tax Assistant	1120170B01-04	(\$17.64-\$22.63)		4
Revenue Recovery Officer	1141197B01	D (\$24.27)		1
Revenue and Tax Technicians	1121126XX	1A (\$21 2FTE) E (\$26.95 2FTE)	4	
Administrative Services Officer	1120776-01	C (\$34.24)		1
Supervising Treasurer	1120171-01	C (\$28.61)		1
Revenue and Tax Manager	1121146XX	B (\$36.17)	2	
Senior Revenue Recovery Officer	1141199-01	E (\$28.90)		1
Senior Revenue and Tax Technician	1121136XX	E (\$29.78)	1	
Total Deletions - 8				
Total Additions - 7				

Narrative Explanation of Staffing Impact:

Total Deletions in table above 5 FTE, two positions of Revenue and Tax Technicians are currently vacant, and the Treasury Tax Assistant position is permanently removed. Total Additions in table above 7 FTE, 4 of those are reclassifications and not an addition of FTE. The department had 10 budgeted FTE's and extra help in 22-23. The department will have 9 budgeted FTE's in 23-24 and a greatly reduced extra help budget. It is anticipated in FY 24-25 that 8 FTE's and no extra help will be needed. The staffing impact will provide the General Fund with a lower overall expense in Salaries and Benefits for the county going forward with a department that is still functioning at full capacity.

Revenue Recovery and Treasurer Tax Collector have become a combined department with all staff located in one office in the courthouse. The reclassification of positions allows for training of employees across all functions in the office and promotes efficiency, better service to the public and continuity of operations. Having Revenue Recovery Officers and Treasury Tax Assistants working together as a team in one shared office space, while being compensated at different classification levels does not allow for cross training of specific duties across the classes and does not promote unity among staff.

The department requires staffing and compensation levels that align with the complexity and technical nature of the tax collection, Revenue Recovery reporting, Treasury management and administration. All of these duties require skilled technicians. Operations have grown in complexity and efficiency over the past few years and the impacts allow for work to be completed with an overall lower number of FTE's in the office.

STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework priority of managing our resources to ensure sustainability of services and investing in County employees.

OTHER AGENCY INVOLVEMENT:

N/A

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could deny this request for position allocation modifications for the Treasurer-Tax Collector and revisions to the Comprehensive Compensation Schedule and Classification Summary.

This is not recommended as these changes will appropriately classify the current state of the work in the Treasurer-Tax Collector's Department and provide increased wages that should assist in recruiting and retaining qualified personnel to meet the needs of the public.

ATTACHMENTS:

Attachment 1: Resolution No _____ amending the January 1, 2022 - December 31, 2024 Memorandum of Understanding between the County of Humboldt and the American Federation of

File #: 23-954

State, County, and Municipal Employees

Attachment 2: Resolution No _____ amending the January 1, 2022 - December 31, 2024

Compensation Plan for Designated Management and Confidential Employees

Attachment 3: 2023-07-23 Comprehensive Compensation Schedule and Classification Summary.

Attachment 3: Job Specification for Revenue and Tax Technician.

Attachment 4: Job Specification for Senior Revenue and Tax Technician.

Attachment 5: Job Specification for Revenue and Tax Manager.

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: 01/04/2022 and 03/21/2023

File No.: 22-12 and 22-19