



Board Agenda Item 8

DATE: May 6, 2025

TO: Board of Supervisors

SUBMITTED BY: Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

SUBJECT: Salary Resolution Amendment

RECOMMENDED ACTION(S):

Approve Amendment to the Salary Resolution deleting four Collections Representative positions and one Supervising Account Clerk position from the Auditor Controller/Treasurer-Tax Collector Department-Revenue Collection Unit (RCU), Org 04100700, effective June 23, 2025, as reflected in Appendix "C".

Approval of the recommended action will delete four Collections Representative positions and one Supervising Account Clerk position. Three Collections Representative II's are full-time employees. The Collections Representative I and Supervising Account Clerk positions are vacant. This item is countywide.

ALTERNATIVE ACTION(S):

Should your Board not approve the recommended action, RCU will continue to operate with a high cost of debt collection, resulting in an increase to the current shortfall and significantly hindering our department's ability to effectively manage resources and achieve its objectives.

FISCAL IMPACT:

There is no additional Net County Cost associated with the recommended action. The reorganization of RCU, which includes the proposed deletion of five positions within Org 04100700, will free up approximately \$506,220 annually.

DISCUSSION:

The Auditor-Controller/Treasurer-Tax Collector is proposing to restructure RCU within the office to address financial inefficiencies and adapt to changes in state legislation, with the goal of ensuring a more sustainable and effective approach to revenue collection.

The proposed restructuring includes the elimination of several positions within the RCU. Specifically, the proposal calls for deleting all four Collections Representative positions and the vacant Supervising Account Clerk position. This is deemed necessary due to the high operational costs of debt collection and the unit's consistent inability to break even. Furthermore, changes in state legislation, including SB 190, SB 1290, and AB 1869, have significantly reduced the scope of collections for RCU, particularly concerning court-ordered debt.

As part of this transition, the three active Collections Representatives will have the option of reassignment to suitable positions within the County, following the established procedures the County utilizes in such

circumstances. The remaining functions of the RCU will shift to passive collections, such as Franchise Tax Board (FTB) intercepts and monthly collection notices, with Probation staff and Account Clerks within RCU absorbing some of the previous duties of the Collections Representatives.

This proposed reorganization aims to streamline operations, reduce budget shortfalls, and realign resources to ensure the office's long-term financial stability and operational efficiency.

ATTACHMENTS INCLUDED AND/OR ON FILE:

Salary Resolution Amendment - Appendix "C"

CAO ANALYST:

Paige Benavides