

**SANTA BARBARA COUNTY  
BOARD AGENDA LETTER**



Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Agenda Number:**  
**Prepared on:** 8/5/04  
**Department Name:** Human Resources  
**Department No.:** 064  
**Agenda Date:** 8/17/04  
**Placement:** Administrative  
**Estimate Time:**  
**Continued Item:** NO  
**If Yes, date from:**

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**TO:** Board of Supervisors  
**FROM:** Scott J. Ullery, Deputy County Administrator  
**STAFF CONTACT:** Theresa Duer, Deputy Human Resources Director  
568-2822  
**SUBJECT:** Reconciliation of Allocated Positions and Classification Studies

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**Recommendation(s):**

That the Board of Supervisors:

Adopt one resolution, effective August 16, 2004, to implement changes approved during fiscal year 2004-05 budget hearings as follows:

**ESTABLISH JOB CLASSIFICATIONS**

Financial Accounting Analyst (Class 3490), Range 6156 (\$5,228-\$6,382 per month); and  
Financial Accounting Analyst-Restricted (3490), Range 6226 (\$5,413-\$6,609 per month).

**AUDITOR-CONTROLLER (#0410)**

Reclassifications:

From: 2.0 FTE Accountant Auditor I/II/III (Classes 0020/0021/0022), Ranges 5336/5496/5686  
(\$3,473-\$4,240/\$3,762-\$4,592/\$4,135-\$5,048 per month)

To: 2.0 FTE Financial Accounting Analyst (Class 3490);

From: 1.0 FTE Accountant Auditor-Restricted I/II/III (Classes 0024/0025/0026), Ranges  
5406/5566/5756 (\$3,596-\$4,390/\$3,895-\$4,775/\$4,282-\$5,228 per month)

To: 1.0 FTE Financial Accounting Analyst-Restricted (Class 3491).

**Alignment with Board Strategic Plan:**

The recommendation(s) are primarily aligned with Goal No. 3. A Strong, Professionally Managed County Organization.

**Executive Summary and Discussion:**

The Auditor-Controller requested that the Human Resources Department conduct a study to determine the feasibility of creating a new classification to oversee the payroll, property tax, and financial accounting sections of his office. The original organizational structure had these positions allocated as Accountant

Auditor III's. However, the level of responsibility and the risk and consequence of error associated with these three positions is beyond the scope of the Accountant-Auditor III classification.

Based on our analysis of the information submitted to us by the Auditor-Controller's Office, the Human Resources department recommends the creation of a Financial Accounting Analyst. This will provide the Auditor's office with the ability to attract and retain qualified incumbents in these critical positions. The complexity and consequence of error associated with these three positions distinguishes them from the Accountant-Auditor III classification and the new classification will improve our ability to recruit candidates with the appropriate backgrounds to successfully perform in these positions. Based on a market survey Human Resources is recommending a salary range of \$62,519-\$76,324/yr. This classification is located only in the Auditor-Controller's Office and its salary is not tied to any other County classification so there should be no ripple effect or other widespread impacts to the County as a result of creating this classification.

Below we have included the Auditor-Controller's response to the seven questions requested by the Board Chair for new classifications.

1. Explain the reason for the organizational changes that resulted in this request to allocate positions to the new classification

*High Risk Consequences – Each of these key positions make decisions and implement processes on a daily basis that have far-reaching implications if they are implemented/interpreted incorrectly. The risk of error in a property tax allocation or in a late payroll tax deposit can equate to several hundred thousand dollars.*

*Staff Retention – One of our goals in reclassifying these positions was to acknowledge that the areas of Property Tax, Payroll, and the General Ledger are ones where staff longevity and subject experience is critical for ongoing continuity and operational success. For the General Ledger position, employee retention and subsequent recruitment at the Accountant-Auditor III level has been especially difficult to accomplish over the past several years due to the varied and complex responsibilities required.*

2. Describe the impact the change in allocation will have on service levels to the public, other departments, or other organizations

*Same or increased – We are not reallocating positions. Service levels should remain high or increase in quality. Additionally, customers should expect high levels of understanding when issues are resolved or services are addressed.*

3. Identify the impacts the change will have on overall productivity and efficiency in the department and how those impacts will be measured

*Same or increased – We are not adding staff; we are recognizing and compensating current/future staff for the critical functions of their duties and the risk implications of their decisions in their position. Measurement of overall productivity and efficiency will be identified by a decreased level of risk and errors due to having critical decisions made by the appropriate staff level.*

4. Explain how the proposed change will impact the department's ability to adapt to future changes in workload or programs

*Increased Ability to Adapt – We feel that with the new job, it will be easier to recruit for these critical positions when necessary. Additionally, the quality of individuals that fill these high-level positions will understand that changes to workloads or programs are a normal expectation of their position and will adapt accordingly. In fact, these positions are expected to encourage and initiate changes for improved efficiencies and effectiveness.*

5. Identify the effect the change will have on related classes in the department

*Career Path – The reclassification and salary for these three key positions has been structured so that there is advancement potential for Accountant-Auditor IIIs and/or Cost Accountants to Financial Accounting Analyst.*

6. Include a statement that indicates that the County Administrator's office has reviewed and approved the organizational change and the resulting impacts

*The County Administrator approved the changes through adoption of our FY 2004-05 budget, which listed the revised positions and their associated salaries.*

7. Identify the fiscal impact of the request and funding sources for the current and future fiscal years and include a statement as to how any increased cost will be absorbed within the department's current budget.

*The three position reclassifications are estimated to have a net impact of \$15,000 for FY 2004-05. This increase in salaries has been accounted for in the Auditor's 2004-05 department budget through a decrease in funded FTEs.*

**Special Instructions:**

Please send one copy of the approved resolution to Sandra Viola, Human Resources Department.

CC: County Administrator  
Auditor-Controller  
SEIU, Local 620

**RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA**

IN THE MATTER OF AMENDING RESOLUTION )  
NO. 04-190, AS AMENDED, BEING THE SALARY )  
RESOLUTION OF THE COUNTY OF SANTA BARBARA )

RESOLUTION NO. \_\_\_\_\_

WHEREAS, Salary Resolution No. 04-190 established a Classification Plan, and authorized Departmental Position Allocation effective July 5, 2004; and,

WHEREAS, this Board of Supervisors finds that there is good cause for amending said Resolution No. 04-190, as amended, in the manner provided in this Resolution;

NOW, THEREFORE, IT IS HEREBY RESOLVED, as follows:

1. Resolution No. 04-190, adopted by this Board on July 6, 2004, is hereby amended by amending that (those) portion(s) of Section(s) 2 and 4 to read as follows effective August 16, 2004:

**SECTION 2. Job Classification Table**

<u>JOB CLASS</u>	<u>TITLE</u>	<u>SALARY RANGE</u>	<u>LIMIT</u>	<u>RATE MIN/MAX</u>	<u>OT ELIGIBLE</u>
<u>Establish:</u>					
003490	FINANCIAL ACCT ANALYST	6156	A-E	\$30.057-\$36.694	NO
003491	FINANCIAL ACCT ANALYST-R	6226	A-E	\$31.125-\$37.997	NO

**SECTION 4. Departmental Position Allocation**

<u>DEPARTMENT/BUDGET UNIT</u>	<u>CLASS</u>	<u>P/T</u>	<u>NO. OF POSITIONS</u>	<u>TITLE</u>
<u>AUDITOR-CONTROLLER (#0410)</u>				
Reclassify 3117, 4366				
From:	000020		014	ACCOUNTANT-AUDITOR I OR
	000021			ACCOUNTANT-AUDITOR II OR
	000022			ACCOUNTANT-AUDITOR III
To:	003490		002	FINANCIAL ACCT ANALYST
Reclassify 2998				
From:	000024		000	ACCOUNTANT-AUDITOR I-R OR
	000025			ACCOUNTANT-AUDITOR II-R OR
	000026			ACCOUNTANT-AUDITOR III-R
To:	003491		001	FINANCIAL ACCT ANALYST-R

2. Except as amended by this Resolution, Resolution No. 04-190 as amended, continues unchanged as in full force and effect.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this \_\_\_\_\_ day of \_\_\_\_\_, 2004, by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Chair, Board of Supervisors

ATTEST:  
MICHAEL F. BROWN  
CLERK OF THE BOARD

APPROVED AS TO FORM:  
STEPHEN SHANE STARK  
COUNTY COUNSEL  
NOVEMBER 1993  
8/17/04

By: \_\_\_\_\_ (SEAL)  
Deputy Clerk