



Office of the City Manager

CONSENT CALENDAR
July 16, 2013

To: Honorable Mayor and Members of the City Council
From:  Christine Daniel, City Manager
Submitted by: David Abel, Acting Director of Human Resources
Subject: Classification: Revenue Development Supervisor

RECOMMENDATION

Adopt a Resolution amending Resolution No. 64,250-N.S., Classification and Salary Resolution for Public Employees Union Local One, to establish the classification of Revenue Development Supervisor with a monthly salary range of \$7,281 to \$8,681 effective July 17, 2013.

FISCAL IMPACTS OF RECOMMENDATION

The Finance Department will convert one Revenue Development Specialist position to Revenue Development Supervisor. The total incremental increase in cost, including salary and benefits, is \$12,800 for Fiscal Year 2014. The Department will fund this increase from the General Fund 010-3101-410-1101.

CURRENT SITUATION AND ITS EFFECTS

Robert Hicks, Director of Finance, has requested that the City establish the classification and salary range of Revenue Development Supervisor to provide supervisory support in the reorganized Treasury, Customer Service, and Revenue Development Division in the Finance Department.

The City retained the Management Partners consulting firm to review the revenue collection function in the Finance Department. The goal of the review was to assess the organizational structure and work activities, revenue collection processes, management practices, and training for the purpose of making recommendations to increase the efficiency and effectiveness of the revenue collection function. The Revenue Collection division performs billing and collection services; prepares property tax rolls and processes business licenses, permits for parking, taxis, and street vendors; and maintains the City's land database. The Revenue Development & Treasury Division conducts revenue audits; sales and use tax compliance reviews, and monitors City tax payments; coordinates and processes the short and long-term investment of surplus funds; and operates a central cashing operation. The City Auditor had previously

recommended reorganizing the revenue collection and revenue development functions into a single division that will allow better coordination of similar functions, as well as sharing of resources. The Management Partners' review concurred with the Auditor's recommendation.

A second recommendation from Management Partners is for the City to establish a new supervisory classification in the reorganized Division, which will expand from 11 to 17 positions when the collections staff are reassigned to the Division. This classification would provide direct supervision of the collections functions performed by the Field Representatives, as well as the professional revenue development staff who perform revenue audits to identify and collect for non-payment and underpayment of taxes and revenues; sales tax misallocations; unlicensed businesses; and City Transfer Tax revenue discrepancies.

The proposed Revenue Development Supervisor classification is a first-line supervisory classification that will work under the general direction of the Revenue Collection Manager and supervise professional, paraprofessional, and support staff in the newly reorganized Treasury, Revenue Development and Collections Division. At this time there are six staff that will be under direct supervision of the new classification: two Revenue Development Specialists, one Senior Field Representative, and three Field Representatives. While providing much-needed supervision to the new unit, the classification will also assist the Revenue Collection Manager by providing supervisory support as needed in the Customer Services and Treasury units within the overall Division. Revenue development is an expanding function in the Finance Department. The proposed classification will strengthen the Finance Department's revenue development resources and provide career progression for staff in the Division. This proposal would not impact current staff, and, if approved, the Human Resources Department anticipates conducting a promotional recruitment to fill the classification.

BACKGROUND

The Personnel Board discussed the proposal at its June 3, 2013 meeting and voted (Dixon, Eblé, Murray, Reyes, Roter – yes) to recommend the following to the City Council:

1. Establish the Revenue Development Supervisor class specification, exempt from the overtime provisions of the Fair Labor Standards Act (FLSA) and eligible for Administrative Leave, in Representation Unit M (Management), with a monthly salary range of \$7,182-\$7,523-\$7,894-\$8,279-\$8,681 effective July 17, 2013.

RATIONALE FOR RECOMMENDATION

It has been the policy of the City to maintain and revise the classification and salary schedule on a regular basis to accommodate assignment of new duties and responsibilities, reflect programmatic changes, maintain competitive salaries, and, when applicable, comply with regulatory requirements.

ALTERNATIVE ACTIONS CONSIDERED

None

CONTACT PERSON

David Abel, Acting Director of Human Resources, 981-6807

Attachments

1. Classification: Revenue Development Health Supervisor
2. Resolution
Exhibit A: Salary Schedule

City of Berkeley
Class No. 21350
July 2013

REVENUE DEVELOPMENT SUPERVISOR

DEFINITION

Under general direction, supervises revenue development and collection activities in the Finance Department; performs revenue audits and sales and use tax compliance reviews; develops and expands the City's various revenue development programs; and performs related work as required.

CLASS CHARACTERISTICS

This is the supervisory level of the professional Revenue Development classification series. The incumbent will assume an active leadership role in planning, organizing and supervising programs and activities in the Treasury, Customer Service and Revenue Development Division of the Finance Department. This is a working supervisory classification, and the incumbent supervises professional and support staff in the Division, and also coordinates and conducts internal and external audits of financial records for fees, taxes, and other revenue sources; performs a wide variety of revenue audits to identify and collect for non-payment and underpayment of taxes and revenues; identifies unlicensed businesses and corrects sales tax misallocations, and City Transfer Tax revenue discrepancies. The incumbent has broad discretion and makes independent judgments within the overall policy guidelines established by the Department. This classification is distinguished from that of the Revenue Collection Manager in that the latter has overall management responsibility for City's Treasury and Revenue Development operations, which also include management of the customer service counter.

EXAMPLES OF DUTIES

The following list of duties is intended only to describe the various types of work that may be performed, the level of technical complexity of the assignment(s) and is not intended to be an all-inclusive list of duties. The omission of a specific duty statement does not exclude it from the position if the work is consistent with the concept of the classification, or is similar or closely related to another duty statement.

1. Assists in the development and implementation of goals, objectives, policies, procedures, and work standards for the revenue development and collection activities;
2. Plans, organizes, assigns, directs, trains, reviews, and supervises the work of assigned staff;
3. Develops training programs, operational procedures, and methods to evaluate the performance of revenue development and collection activities;

4. Reviews and monitors city revenue sources, such as taxes, fees, permits, investment and other income, and performs variance and trend analysis for modification of revenue projections;
5. Performs discovery audits to identify businesses operating in the City without a valid business license, determines the amounts owed and bills for amounts due, including penalties and interest;
6. Identifies and corrects sales and use tax reporting errors of businesses that are not properly registered as Berkeley accounts with the California State Board of Equalization (BOE), or due to omissions and improper reporting to state and county pools;
7. Audits data transmitted from the California State Board of Equalization to determine if sales tax revenues were misallocated to other cities, and prepares documentation for reimbursement;
8. Recommends and assists in the implementation of new or revised cash management systems, and participates in the development and maintenance of computerized data bases to facilitate the review or audit of misallocations or underpayment of City revenues;
9. Reviews a variety of accounting, statistical, and narrative financial reports, including business cost studies, master fee schedule, treasury reports, and revenue forecasts requiring analysis and interpretation of source data, and
10. Prepares a variety of complex financial statements and reports;
11. Performs internal control reviews, risk assessments and surprise cash counts at various City cash handling sites;
12. Coordinates and makes presentations on City revenue programs, including USE Tax Direct Pay Permit and Construction Sales Tax Direct Pay Permit Programs; and represents the Finance Department at meetings with other departments, agencies, businesses, and the public;
13. May assist in developing and administering the annual budget, including gathering information and monitoring expenditures; and
14. Performs related duties as assigned.

QUALIFICATIONS

Note: The level and scope of knowledge, skills, and abilities listed below are related to job duties as defined under Class Characteristics.

Knowledge of:

1. California State Board of Equalization (BOE) regulations and policies and procedures related to use taxes and sales taxes;
2. Principles and practices of effective employee supervision including selection, training, evaluation, discipline, motivation, and team-building and employee development programs;
3. Principles and practices of auditing, including revenue auditing techniques;
4. Principles and practices of generally accepted accounting principles including procedures, systems, financial reporting, and methods of reporting; and internal controls;
5. State, county, and city laws, codes and regulations related to taxes and other revenue;
6. Automated financial management systems and their characteristics and applications; and
7. Personal computer, data processing and software applications.

Ability to:

1. Plan, organize, assign, direct, review, and evaluate the work of professional and office support staff;
2. Develop, organize, direct, and participate in activities relating to effective methods of revenue auditing;
3. Interpret, explain, and apply laws and regulations governing municipal accounts receivable and revenue processing;
4. Identify problems; analyze situations and financial data; develop forecasts, trends, etc.; and recommend effective courses of actions/solutions/alternatives;
5. Prepare clear and concise administrative and financial reports;
6. Understand, interpret, and apply complex Federal, State and City policies, procedures, laws regulations and ordinances;
7. Use a personal computer and related software in a financial setting;
8. Communicate financial concepts and issues clearly and concisely, both orally and in writing; and

9. Establish and maintain effective working relationships with others.

A TYPICAL WAY OF GAINING THE KNOWLEDGE AND SKILLS OUTLINED ABOVE

IS: Possession of a Bachelor's Degree from an accredited college or university in accounting, or closely related field, and three (3) years of increasingly responsible professional auditing experience, preferably in a government setting. Two years conducting public sector revenue audits in a government setting is desirable.

OTHER REQUIREMENTS

Must be able to travel to various locations within and outside of Berkeley to meet program needs and to fulfill the job responsibilities. When driving on City business, the incumbent is required to maintain a valid California driver's license as well as a satisfactory driving record.

Revenue Development Supervisor	
Classification Code	21350
Classification Established	7/2013
FLSA Status	Exempt
Administrative Leave/Overtime	Administrative Leave
Representation Unit	M
Probationary Period	One Year
Workers' Compensation Code	8810

RESOLUTION NO. ##,### N.S.

CLASSIFICATION: REVENUE DEVELOPMENT SUPERVISOR

WHEREAS, the Human Resources Department maintains the Classification and Compensation plan for the City of Berkeley; and

WHEREAS, the Director of Finance has recommended establishing the Revenue Development Supervisor classification; and

WHEREAS, the Finance Department and Human Resources Department have completed a classification review; and

WHEREAS, the Personnel Board recommended on June 3, 2013 to establish the classification of Revenue Development Supervisor, exempt from the overtime provisions of the Fair Labor Standards Act and eligible for administrative leave, in Representation Unit M (Management) represented by Public Employees Union Local One, effective July 17, 2013.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley that Resolution 64,250-N.S., Classification and Salary Resolution for Public Employees Union Local One is amended to establish the classification of Revenue Development Supervisor with a salary range as shown on Exhibit A, effective July 17, 2013.

Salary Schedule

Job Code	Unit	Class	FLSA	A	B	Steps C	D	E	Effective Date
2135	M	Revenue Development Supervisor	E	\$7,182	\$7,523	\$7,894	\$8,279	\$8,681	07/17/13

