



# County of San Mateo

## Inter-Departmental Correspondence

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**Department:** TREASURER

**File #:** 18-227

Board Meeting Date: 3/27/2018

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**Special Notice / Hearing:** None

**Vote Required:** Majority

**To:** Honorable Board of Supervisors  
**From:** Sandie Arnott, Treasurer-Tax Collector  
**Subject:** Resolution certifying critical need for retiree appointment

**RECOMMENDATION:**

Adopt a resolution authorizing the hiring of retired Supervising Cash Management Specialist, Teresa Morales, in order to provide assistance during the April 2018 peak tax season and provide training to a newly trained successor, pursuant to Government Code Section 7522(f)(1), and finding that the nature of employment and appointment is necessary to fill a critically-needed position during the 180-day post-retirement separation period.

**BACKGROUND:**

The California Public Employees' Pension Reform Act ("PEPRA"), codified as Government Code §7522.56, requires a 180-day separation ("sit-out") period following the date of retirement for non-safety retirees that the public agency employer seeks to re-employ or contract with, unless the employer "certifies the nature of the employment and that appointment is necessary to fill a critically-needed position before the 180 days has passed." Cal. Gov. Code §7522.56(f)(1).

For the exception to apply in this case, PEPRA requires that the Board of Supervisors, as the employer's governing body, approve, by resolution, the appointment as a regular item at a Board meeting.

**DISCUSSION:**

The Treasurer is responsible for the receipt, custody, and investment of all monies placed in the County Treasury for County departments, schools, cities, and special districts. The cash management area is one of the treasury's core functions processing approximately 120,000 transactions each year. The office handles the cash management for the County by planning, account organizing, processing deposits and property tax payments, cash-flow monitoring, managing bank-accounts, electronic banking, pooling and netting as well as being an in-house bank for the County by ensuring the accuracy of funds deposited to the County.

The Treasurer's Office is recommending that Ms. Morales return to fill the critically needed position of Supervising Cash Management Specialist (Extra-Help) to assist in the collection of property taxes

during the April, 2018, and to continue training her replacement as part of the Department's organizational and technical knowledge transfer process.

Ms. Morales will be retired on March 31, 2018 after serving over 19 years in positions of increasing responsibility in the Department. She has served as a Fiscal Office Specialist, Senior Cash Management Specialist, and Supervising Cash Management Specialist. Ms. Morales is extremely skilled and experienced in managing matters related to cash management, is an expert in all functions of Treasurer's Cash management process, and is a go to person for various types of property tax payments.

Ms. Morales will be paid \$39.51 per hour for a period not to exceed 960 hours in a fiscal year. This rate is equivalent to the hourly rate of pay for a Supervising Cash Management Specialist.

Approval of this resolution contributes to the Shared Vision 2025 outcome of a Collaborative Community by ensuring the Treasurer's Office is able to provide effective and efficient cash management services during the collection of property taxes. This ensures all payments received are processed in a timely manner, while preparing for a seamless transition to a successor, who will be transitioning into the position as Supervising Cash Management Specialist.

County Counsel has reviewed and approved the resolution as to form.

**FISCAL IMPACT:**

The net county cost associated with this recommended action is \$6,321.6 in FY 17-18 and \$37,929.60 in FY 18-19. There are sufficient appropriations in the Treasurer's FY 17-18 Adopted Budget for this purpose; the department will use savings from two current vacant positions for the FY 18-19 budget.