



Staff Report

RESOLUTION AUTHORIZING THE CREATION OF AN ACCOUNTING TECHNICIAN I/II/III CLASSIFICATION SERIES AND DEPUTY FINANCE DIRECTOR (ACCOUNTING / PLANNING) CLASSIFICATION IN THE FINANCE DEPARTMENT

Honorable Mayor and Council Members:

Summary

Staff recommends that the City Council adopt the attached resolution authorizing the new job classification and salary ranges for Accounting Technician I/II/III and new job classification of Deputy Finance Director -Accounting/Planning in the Finance Department.

Background

On June 10, 2008, the City Manager presented an informational report to Council regarding new position additions, reclassifications and departmental reorganizations. As a result of that report the City Council passed a resolution which amended the City's staffing plan to allow for a reorganization of five positions within the Finance Department as well as the addition of a new Junior Accounting Technician position.

Discussion

On June 10, Council approved a comprehensive reorganization of the Finance Department which approved the following changes:

Current	Proposed
Controller	Deputy Finance Director – Accounting/Planning
Senior Accountant	Deputy Finance Director – Accounting/Planning
Accounting Technician III	Accountant I/II/III
Accounting Technician I/II	Accounting Technician I/II/III
Accounting Technician I/II	Accounting Technician I/II/III
Jr. Accounting Technician / Accounting Technician I	Accounting Technician I/II/III

As stated in the resolution passed by Council (Attachment B) the above constitutes five (5) position reclassifications and one (1) position addition.

In order to implement these changes Staff is seeking Council approval on the following:

- 1) Creation of the Accounting Technician I/II/III classification series and revised salary range.
- 2) Revised Deputy Finance Director – Accounting/Planning position description.

Accounting Technician I/II/III

As proposed in the June 10 report to Council, Staff would like to create an Accounting Technician I/II/III series in the Finance Department. Presently, there is a disconnect between the Accounting Technician I/II and Accounting Technician III classifications in both bargaining group representation (Tech I/II is represented by AFSCME and Tech III is represented by MMCEA) and salary (the compensation for Tech III is significantly higher than Tech II). The creation of the Accounting Technician I/II/III series addresses this inconsistency by creating a complete series (entry-level, journey and advanced journey) under the AFSCME bargaining group. Additionally, this proposed series adjusts the Accounting Technician III salary range so that it is set to market and has a logical relationship to the current Accounting Technician I and II salary ranges.

The creation of the Accounting Technician I/II/III series also addresses the need for a Junior Accounting Technician position in the Finance Department. As indicated in the previous Council report, Staff proposed creating a Junior Accounting Technician position to permanently fill the temporary position created in 2007. The proposed Accounting Technician I/II/III classification series addresses this need by creating an entry-level class which is comparable to a Junior Accounting Technician position.

In addition, the creation of the Accounting Technician I/II/III, namely the Accounting Technician III level of the classification, would provide an appropriate growth opportunity for the current Accounting Technician II level. As stated in the June 10 report upgrading the two Accounting Technician II positions is critical to the success of the Finance Department reorganization.

Staff is seeking council approval on the attached Accounting Technician I/II/III job description (Attachment C) and the proposed salary range below:

Position/Level	Step 1	Step 2	Step 3	Step 4	Step 5	Notes
Accounting Technician I	3839	4031	4233	4445	4667	Current Salary Range – No Change*
Accounting Technician II	4223	4434	4656	4889	5133	
Accounting Technician III	4866	5109	5365	5633	5915	Set to Market

* *The Accounting Technician I and Technician II ranges shown are the current salary ranges. No change is being proposed for these ranges.*

Deputy Finance Director – Accounting/Planning

Staff is proposing a revision of the current Assistant Finance Director job description to reflect the new title of Deputy Finance Director – Accounting/Planning. The proposed revisions are minor and include adding language to further clarify the accounting and planning areas of responsibility. This is a change in job description only, the position retains the current Assistant Finance Director salary range below:

Position/Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Deputy Finance Director – Accounting & Planning (formerly Assistant Finance Director)	7232	7594	7974	8373	8792	9232

General Plan/Vision Statement

There is no impact to the General Plan/Vision Statement.

Fiscal Impact

The proposed reorganization would be budgeted at the position levels listed in the table on page one of this report. The proposed Jr. Accounting Technician/ Accounting Technician I position is \$6,063 per month, including benefits for an annual total of \$72,758. It should be noted that the costs associated with this Accounting Technician I position are not new, the City has been paying for this position since June of 2007. This position has been included in the Proposed FY 2009 Budget as a temporary. The estimated incremental salary cost for the reclassifications needed to implement the reorganization plan ranges from a high of \$7,155 to a more probable \$1,020 per month. Including benefit rollups, these amounts increase to \$9,301 and \$1,326 per month, respectively. It is also proposed that any additional costs be covered through the administrative support service charge applied to the departments and cost recoverable agencies. Furthermore, this reorganization recovers costs through the Departments claims reimbursement and collection efforts. As a consequence, there is minimal impact to any given department or agency.

Moreover, the Deputy Finance Director – Planning position is expected to generate between 1-5% (\$150,000 per annum) from increased revenue enforcement efforts, as seen below:

Revenue Source	% Increase	Total Revenue
Business License Audit	5%	\$35,000
Sales Tax	1%	\$20,000
Transient Occupancy Tax	2.5%	\$30,000
User Fees	2%	\$45,000
Unsecured Property Tax Roll	2.5%	\$20,000
TOTAL		\$150,000

Once a clear track record of success has been established, this revenue could be used to offset additional positions, program expansion or new services.

On a net basis, this proposal is expected to have a favorable budgetary impact. All position costs are expected to be fully recovered either through additional revenue sources or through the administrative support service charge.

Public Contact

Posting of City Council agenda. Staff has met with and discussed these changes with representatives of both AFSCME and MMCEA.

Recommendation

It is recommended that the City Council adopt the attached resolution to authorize the new job classification and salary ranges for Accounting Technician I/II/III and new job classification of Deputy Finance Director (Accounting / Planning) in the Finance Department

Alternatives

1. Do not approve the Accounting Technician I/II/III series and Deputy Finance Director – Accounting/Planning classifications.
2. Provide alternative direction to staff.
3. Take no action at this time.

Attachments

- A. Resolution
- B. Resolution # 10022 Revising the City’s Staffing Plan
- C. Proposed Accounting Technician I/II/III Job Description
- D. Proposed Deputy Finance Director – Accounting/Planning Job Description

Respectfully submitted,

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Human Resources

Corazon M. Dino
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Jack R. Crist
City Manager

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RESOLUTION NO. _____

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELMONT
AUTHORIZING THE CREATION OF AN ACCOUNTING TECHNICIAN I/II/III
CLASSIFICATION SERIES AND DEPUTY FINANCE DIRECTOR
(ACCOUNTING/PLANNING) CLASSIFICATIONS IN THE FINANCE DEPARTMENT**

WHEREAS, Council passed Resolution No. 10022 on June 10, 2008 amending the City’s permanent staffing plan to include a Accounting Technician I (Junior Accounting Technician) in the Finance Department; and

WHEREAS, Resolution No. 10022 authorized the reorganization and consequent reclassification of five (5) Finance Department positions; and

WHEREAS, the planned reorganization allows for a transition period which provides for the retention of existing positions and classifications until such time as the reorganization can take effect; and

WHEREAS, staff has created a job description for the Accounting Technician I/II/III classification series and revised the Deputy Finance Director – Accounting/Planning job description to implement the Finance Department reorganization; and

WHEREAS, staff recommends the proposed salary range for the Accounting Technician I/II/III classification series, as follows:

Position/Level	Step 1	Step 2	Step 3	Step 4	Step 5	Notes
Accounting Technician I	3839	4031	4233	4445	4667	Current Salary Range – No Change
Accounting Technician II	4223	4434	4656	4889	5133	
Accounting Technician III	4866	5109	5365	5633	5915	Set to Market

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Belmont does hereby authorize the new classification series and salary ranges for Accounting Technician I/II/III and Deputy Finance Director (Accounting/Planning) job description in the Finance Department.

* * * * *

I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the City of Belmont at a regular meeting thereof held on September 9, 2008, by the following vote:

AYES, COUNCILMEMBERS: _____

NOES, COUNCILMEMBERS: _____

ABSTAIN, COUNCILMEMBERS: _____

ABSENT, COUNCILMEMBERS: _____

CLERK of the City of Belmont

APPROVED:

MAYOR of the City of Belmont

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELMONT
DIRECTING A REVISION TO THE FY 2009 PERMANENT STAFFING
PLAN FOR THE CITY OF BELMONT**

WHEREAS, the City Council desires to have a fiscal and staffing plan for the City of Belmont in order to plan for anticipated revenues and control expenditures; and,

WHEREAS, the permanent staffing plan for the City of Belmont is expressed in the budget documents entitled "City of Belmont FY 2009 Budget"; and,

WHEREAS, the City Council has received a report from the City Manager titled Proposed Request For Approval of Certain Position Additions and Reclassifications of Positions Requested by City Departments – FY 2009 Budget.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Belmont directs the following revision to the permanent staffing plan to be incorporated into the FY 2009 Budget as follows:

Department	Position Description
New Positions	
Police	Red Light Photo Enforcement Coordinator (.5)
Public Works	Maintenance Worker-Slurry Seal Program (2)
Finance	Junior Accounting Technician
City Manager	Information Services Technician
Reclassifications	
Parks and Recreation	Recreation Specialist II (Teens)
Finance	Department Reorganization (5)
City Manager	IS Manager to IS Director

I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the City of Belmont at a regular meeting thereof held on June 10, 2008 by the following vote:

AYES, COUNCILMEMBERS: Braunstein, Dickenson, Feierbach, Wozniak, Lieberman

NOES, COUNCILMEMBERS: None

ABSTAIN, COUNCILMEMBERS: None

ABSENT, COUNCILMEMBERS: None

Miri Clark
CLERK of the City of Belmont

APPROVED:
Harren Lieberman
MAYOR of the City of Belmont



ACCOUNTING TECHNICIAN I/II/III

DEFINITION

To perform a variety of technical accounting duties in the areas of municipal finance, including but not limited to accounting, payroll, accounts payable, accounts receivable, cashiering, customer service and business licenses; assist in the preparation of financial reports; perform a variety of task relative to assigned area of responsibility.

This position may be located in the City's Permit Center, where it serves as an initial contact for customers with Finance Department business and general information.

DISTINGUISHING CHARACTERISTICS

Accounting Technician I – This is the entry level class in the Accounting Technician series. This class is distinguished from Accounting Technician II by the performance of more routine tasks and duties under general supervision.

Accounting Technician II - This is the journey level class within the Accounting Technician series. Employees in this class are distinguished from Accounting Technician I level by the ability to perform the full range of duties as assigned with minimal supervision.

Accounting Technician III – This is the advanced journey level classification in the Accounting Technician series. This class differs from the Accounting Technician II level by the level of responsibility assumed, the complexity of assigned duties and the support provided to senior staff members. This position requires significant technical skills as well as specialized experience in municipal finance.

SUPERVISION RECEIVED

Receives supervision/direction from the Deputy Finance Director (Accounting and/or Planning).

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS

Essential and other important responsibilities and duties may include, but are not limited to, the following:

Essential Functions:

Accounts Receivable/Cash Collections

- Operate the cash receipts cycle.
- Prepare invoices and monitor payments and compute balances due.
- Correspond with customers concerning past due balances.
- Monitor incoming revenues to ensure proper reporting; code revenues received to appropriate accounts and prepare revenue estimates for budget.
- Process transient tax occupancy returns; prepare summaries of taxes received.
- Prepare and calculate sewer service charges and storm water fees; monitor incoming revenues.

Essential Functions (cont'd.):

- Identify and report revenue opportunities to supervisor.
- Prepare deposits for revenue received from each department.
- Serve as receptionist and cashier in the City's Permit Center.
- Receive, screen and direct calls.
- Manage mail room.
- Process notary requests.
- Provide information to public.
- Assist with treasury and debt management activities as assigned.

Accounts Payable and Purchasing

- Operate the cash disbursements cycle.
- Perform accounts payable functions.
- Process requisitions and issue purchase orders.
- Process contracts and commitments.
- Review purchasing documents for compliance with rules, regulations and practices.
- Process vouchers as required.
- Issue vendor disbursements.
- Complete Form 1099 as required.
- Assist with Purchasing Control System duties as assigned.

Business Licenses

- Process business license applications and renewals.
- Monitor new businesses entering the City and notify appropriate agencies about business license requirements.
- Identify unlicensed businesses.
- Assist appropriate agencies with collection of delinquent business licenses

Payroll

- Operate the payroll cycle.
- Review and enter payroll data and issue paychecks and electronic payroll deposits.
- Assist in the preparation of retirement, deferred compensation and insurance reports.
- Assist in the filing of Federal and State wage and benefit reports, taxes and returns.
- Consult with and assist Human Resources Department as needed.
- Assist with Payroll Administration duties as assigned.

Marginal Functions:

- Perform a variety of clerical activities.
- Respond to inquiries from customers, citizens, staff and vendors in person and on the telephone.
- Assist auditors with questions and obtaining supporting documents.
- Perform related duties and responsibilities as required.

QUALIFICATIONS

Accounting Technician I

Accountant I/II/III

Knowledge of:

- Modern office practices, procedures, and equipment.
- Basic mathematics.
- Basic bookkeeping procedures.

Ability to:

- Learn financial record keeping and accounting principles and practices.
- Learn to use a computer based financial system.
- Communicate effectively both orally and in writing.
- Work effectively with the public.
- Establish and maintain cooperative relationships with fellow employees.
- Follow oral and written instructions.

Accounting Technician II

In addition to the qualifications of Accounting Technician I:

Knowledge of:

- Principles and practices of municipal finance and accounting.
- Principles and practices of assigned area (accounts receivable, accounts payable, business licenses, payroll)
- Principles and practices of financial record keeping and reporting.

Ability to:

- Understand and interpret principles, laws and procedures involved in fiscal record keeping and accounting functions.
- Perform job tasks with minimal supervision.

Accounting Technician III

In addition to the qualifications of Accounting Technician I & II:

Ability to:

- Understand, interpret and communicate and ensure adherence to the administrative and departmental principles, rules, regulations, and procedures involved in the area of assignment.
- Implement applicable procedures.
- Ability to perform job tasks with only occasional direction.

EXPERIENCE AND TRAINING GUIDELINES

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Accounting Technician I

Experience:

One year general clerical accounting experience.

Training:

Equivalent to the completion of the twelfth grade. Course work in business accounting bookkeeping or related field highly desirable.

Accounting Technician II

Experience:

Two or more years of increasingly responsible technical accounting experience. Municipal experience highly desirable.

Training

Equivalent to the completion of the twelfth grade supplemented by college level course work in accounting, bookkeeping or a related field

DRAFT

Accounting Technician III

Experience:

Three or more years of increasingly responsible experience in municipal accounting equivalent to that of an Accounting Technician II with the City of Belmont.

Training

Completion of the requirements for an Associate of Arts degree in business, accounting or related field, or an equivalent combination of education and experience.

WORKING CONDITIONS

Environmental/Working Conditions:

Ability to work in a standard office environment.

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**DEPUTY FINANCE DIRECTOR
(ACCOUNTING & PLANNING)**

DEFINITION

To direct, manage, supervise and coordinate the City's finance operations and activities including budget, payroll, purchasing, business licenses, accounts receivable, accounts payable, general ledger, financial records maintenance and annual audit functions; to coordinate activities with other divisions, departments and outside agencies; and to provide a highly responsible and complex administrative support to the Finance Director.

DISTINGUISHING CHARACTERISTICS

Deputy Finance Director (Accounting) – Serves as City Controller. Responsible for financial reporting, accounting, payroll, accounts payable, purchasing and fiscal assets.

Deputy Finance Director (Planning) – Responsible for revenue diversification, development of revenue opportunities and planning, organizing and supervising the City's cash receipts cycle. In addition this position is responsible for Annual Budget preparation, treasury operations, debt management and financial planning.

SUPERVISION RECEIVED AND EXERCISED

Receives administrative direction from the Finance Director. Exercises direct supervision over professional and technical staff.

ESSENTIAL FUNCTION STATEMENTS

Essential and other important responsibilities and duties may include, but are not limited to, the following:

Essential Functions:

- Direct, manage, supervise, coordinate and evaluate the work of staff responsible for the City's financial operations and activities including the functions of budget, payroll, purchasing, business licenses, accounts receivable, accounts payable, general ledger, grants, treasury and debt management, computer systems applications, internal control and annual audit functions.
- Manage and participate in the development and implementation of goals, objectives, policies and priorities for assigned programs; recommend and administer policies and procedures.
- Participates in the maintenance of the indirect cost allocation plan and performs accounting work related to the integration of the plan with the automated financial system.
- Plan, direct, coordinate and review the work plan for accounting staff; assign work activities projects and programs; review and evaluate work products, methods and procedures; meet with staff to identify and resolve problems.

Essential Functions (cont'd.):

- Oversee and participate in the development and administration of the annual operating budget; participate in the forecast of funds needed for staffing, equipment, materials and supplies; monitor and approve expenditures; implement adjustments.
- Prepare, review and evaluate a variety of financial reports and statements including general ledger, bank reconciliation, budget variances, monthly and annual reports.
- Manages, coordinates and accounts for all long-term debt, pass-through agreements, and tax rebate programs.
- Oversees all internal accounting control functions.
- Develop and implement policies, procedures and controls to ensure compliance with laws, regulations, City policies and generally accepted accounting procedures; analyze fiscal transactions and records to ensure conformity and compliance with generally accepted accounting principles, procedures, practices and City codes and ordinances.
- Research and develop new revenue opportunities, revenue diversification through economic development, enterprise cost recovery, fee for service programs and tax enforcement.
- Review monthly journal entries; allocate investment earnings to funds; allocate other cost and expenses and review employee expense accounts.
- Oversees year-end close of City, Redevelopment Agency, Special District and Belmont-San Carlos Fire Department books and annual audit.
- Provide staff support to the Finance Director and the Finance Commission; provide accounting services to the joint ventures of the City; perform the duties of Finance Director in the absence of same.
- Assist independent auditors with their annual review of financial records; prepare and provide support documentation and answer questions concerning financial records and accounting practices; ensure audits are completed in a timely manner.
- Provide the financial information for and assist with the administration of special assessment district, issuance of municipal improvement bonds, tax and revenue anticipation notes and tax allocation bonds.
- Oversees operation of finance related computer systems applications.
- Perform related duties and responsibilities as required.

QUALIFICATIONS

Knowledge of:

- Principles and practices of local government budgeting and financial administration including accounts payable and receivable, payroll, budget, general ledger and financial reporting.
- Generally accepted accounting principles.

Knowledge of (cont'd):

- Rules, regulations, policies and procedures governing public agency accounting practices.
- Methods and techniques of internal auditing and accounting.
- Treasury and debt management.
- Advanced mathematical principles and practices.
- Computerized accounting and financial systems including spreadsheet software.
- Principles and practices of budget preparation and administration.
- Principles of supervision and performance evaluation.
- Principles and procedures of financial record keeping and reporting.
- Modern office procedures, methods and equipment including computers.
- Pertinent Federal, State and local codes, laws and regulations.

Ability to:

- Plan, supervise and direct the City's accounting operation.
- Develop, analyze, interpret and explain financial policies and procedures.
- Prepare accurate and timely financial statements, reports and analyses.
- Correlate and use a large volume of written and numerical data.
- Oversee, direct and coordinate the work of lower level staff.
- Select, supervise, train and evaluate staff.
- Participate in the development and administration of goals, objectives and procedures.
- Prepare administrative budget.
- Establish and maintain sound fiscal procedures and records.
- Operate office equipment including computers and supporting word processing and spreadsheet applications.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Maintain physical condition appropriate to the performance of assigned duties and responsibilities.

Experience and Training Guidelines:

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Experience:

Five to seven years of increasingly responsible experience in governmental accounting and auditing with two years of supervisory responsibility.

Experience and Training Guidelines (cont'd):

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, finance or related degree. Master's degree highly desirable. CPA certificate required.

WORKING CONDITIONS

Environmental/Working Conditions:

Ability to work in a standard office environment.