



# MEMORANDUM

Agenda Item #: 11  
Meeting Date: March 14, 2017

**TO: HONORABLE MAYOR AND CITY COUNCIL**

**THRU: ANTON DAHLERBRUCH, CITY MANAGER /s/**

**FROM: JOHN DOWNS, FINANCE DIRECTOR /s/**

**SUBJECT: RESOLUTION R17-12; RECLASSIFICATION OF FINANCIAL SERVICES MANAGER TO SENIOR ACCOUNTANT**

**DATE: MARCH 14, 2017**

---

## ISSUE

Shall the City Council approve the reclassification of Financial Services Manager to Senior Accountant within the Management and Confidential Employee group?

## BACKGROUND

From 1996 to 2013, the Finance Department consisted of a Financial Services Manager who supervised two Finance Technicians and the City Manager who concurrently and actively served as Finance Director and City Clerk. Mindful of the critical importance and responsibility for having internal controls of City finances and the separation of duties, the City Council separated the City Manager's day-to-day oversight of finances, fiscal decisions, and finance personnel by creating the position of Finance Director. As an unanticipated benefit, the position has also been necessary for addressing a variety of outstanding finance, budget, accounting, payroll and internal control matters that have necessitated attention. The prior limitations of staff resulted in practices and procedures that have required significant attention and resources. Today, the Finance Department consists of the Finance Director who supervises the Financial Services Manager who is the supervisor of two Finance Technicians.

## **DISCUSSION**

Prior to 2013, with the City Manager personally handling tasks, responsibilities and functions of the Finance Department, it necessitated that the Financial Services Manager provide some management oversight of personnel. Now, with a Finance Director, having a Financial Services Manager oversee two personnel is no longer needed. In our small organization, this hierarchy is not needed nor functional for communications and the distribution of assignments. Therefore, it is recommended that the Financial Services Manager be reclassified to a non-manager, technical position of Senior Accountant. As presented in the Job Classification, the position maintains the same duties as the Financial Services Manager without supervisory responsibilities.

The Financial Services Manager position became vacant in January 2017 when the incumbent moved out of state. With the existing vacancy, it is proposed that the position be reclassified. Recruitment will not be initiated until such time that filling the position is critical for the City's fiscal stability and sustainability.

## **FISCAL IMPACT**

The Financial Services Manager has an annual salary range of \$78,924 to \$98,748. It is proposed that the Senior Accountant position have an annual salary range of \$75,312 to \$97,800 for a savings of \$3,612 to \$948. The range for the Senior Accountant is based on survey data from nine similar cities. Among them, Manhattan Beach and Rancho Palos Verdes have the positions most similar, and therefore, the proposed range is the average of them. It is further proposed that the position remain in the Management and Confidential Employee group, thus the person hired would be eligible for merit increases consistent with Resolutions approved by the City Council. (In contrast, other employees have prescribed "step" increases according to a Memorandum of Understanding employment agreement.)

## **ALTERNATIVES AVAILABLE TO COUNCIL**

1. Approve the reclassification of Financial Services Manager to Senior Accountant and adopt Resolution R17-12; establishing the salary range and job description within the Management and Confidential Employee group.
2. Request additional information and / or provide additional direction.
3. Deny approval of the reclassification and do not adopt of Resolution R17-12.

## **CONCLUSION AND RECOMMENDATION**

It is recommended that the City Council approve the reclassification of the Financial Services Manager to Senior Accountant and adopt Resolution R17-12; establishing the salary range and job description within the Management and Confidential Employee group.

### **Attachments:**

Attachment A – Resolution R17-12; Senior Accountant Salary Range and Job Description

**RESOLUTION R17-12**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA AMENDING RESOLUTION R15-27, PALOS VERDES PROFESSIONAL & SUPERVISORY CLASSIFICATIONS AND SALARY RESOLUTION, BY RECLASSIFYING ONE FULL-TIME POSITION OF FINANCIAL SERVICES MANAGER TO SENIOR ACCOUNTANT**

THE CITY COUNCIL OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA RESOLVES:

Section 1. The Professional & Supervisory Classification and Salary Resolution R15-27 is amended by reclassifying the Financial Services Manager to “Senior Accountant”. The job specification for this classification shall be described in the job description attached to this resolution as Exhibit A. A person holding a position in this classification shall be compensated within the following monthly salary range:

\$75,312 to \$97,800

Section 2. The City Clerk shall certify to the passage and adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED on this \_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jennifer L. King, MAYOR

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Vickie Kroneberger, CITY CLERK

\_\_\_\_\_  
Christi Hogin, CITY ATTORNEY

**RESOLUTION R17-12  
EXHIBIT A**

**CITY OF PALOS VERDES ESTATES  
JOB DESCRIPTION**

---

**JOB TITLE:**

**SENIOR ACCOUNTANT**

---

**Definition:**

The Senior Accountant, working under the direction of the Finance Director, performs professional level work in the areas of accounting, auditing, and budgeting.

**Essential Functions:**

The following examples of duties for this position are not to be construed as exclusive or all-inclusive. Other related duties may be required and assigned as operational needs change.

**Characteristic Duties and Responsibilities:**

- Maintain, analyze and reconcile subsidiary and general ledger accounts.
- Prepare and file annual reports due to other entities, including but not limited to, State Controller's Report, Street Report, AQMD AB 2766 Report.
- Assist in preparation of information for treasury functions.
- Perform detail year-end functions.
- Prepare monthly and year-end revenues and expenditure journal accruals.
- Reconcile inter-fund and inter-agency accounts.
- Assist/prepare various reports to county, state and other governmental agencies.
- Perform internal audit of investments, revenues, expenditures, and miscellaneous revenues from various City departments and facilities.
- Researches and organizes technical and statistical data.
- Assist in preparation of operating and capital budgets; prepare and monitor department's budget.
- Assist with assessment district maintenance.
- Coordinate and assist auditors during annual audits; conduct internal audits; analyze and audit transactions for City programs and activities and prepare related reports.
- Monitor and prepare cost reports for State and Federal grants; review and audit grant contracts and other documents to ensure grant compliance.
- Conduct fixed asset inventory of department assets (Administration, Police, Streets/Parks) and maintain all records related to fixed asset schedules, including infrastructure assets.
- Perform records management functions in accordance with adopted retention schedule.
- Review payroll, cash receipts and expenditure data input.

- Review accounts receivable aging schedule/billings; annual and quarterly payroll tax returns; prepare all bank reconciliations, and maintain appropriate records.
- Participate in the development and implementation of departmental goals, objectives, policies and priorities.
- Verify and approve daily cash receipts.
- Perform various related duties as required.

**Minimum Qualifications:**

Bachelor's Degree required with a major course work in finance/accounting. A C.P.A. Certificate highly desired; five years of progressively responsible experience in accounting, preferably in the government arena. Supervisory experience preferred or any equivalent combination of training and experience which provides the required skills, knowledge and abilities.

**Knowledge, Skills, Abilities and Other Characteristics:**

- Knowledge of principles and procedures of accounting, auditing, and budgeting.
- Knowledge of data processing systems and applications.
- Knowledge of applicable laws regulating governmental accounting and fiscal operations.
- Knowledge of utilization and care of various types of office machinery and equipment.
- Knowledge of financial and statistical reporting.
- Knowledge of journal and ledger accounting systems.
- Knowledge of City policies and procedures involved in the preparation and processing of payroll and accounting records.
- Knowledge of statistical concepts.
- Ability to operate a variety of automated office machines including a calculator, copier, adding machine, personal computer or typewriter.
- Ability to coordinate eyes, hands, feet and limbs in performing slightly skilled movements such as data entry.
- Ability to exert light physical effort in sedentary to light work, typically involving lifting, carrying, pushing and pulling, sitting and/or walking.
- Ability to maneuver and steer equipment and machinery requiring simple, but continuous adjustments, such as the operation of an automobile.
- Ability to review plan, and coordinate the work of other employees.
- Ability to provide guidance to staff.
- Ability to analyze problems that arise in functional areas and recommend solutions.
- Ability to add, subtract, multiply and divide.
- Ability to calculate decimals, percentages and fractions.

**Physical Requirements:**

The ability to work and sit at a desk for long periods of time. Intermittently, twist to reach office equipment; bend, squat and kneel when filing, walk and stand when operating office equipment; write or use a keyboard to communicate through written means; hear and talk with the public; file papers and reports, lift or carry weight of 10 pounds or less.

Ability to:

- Operate a variety of automated office machines, including a calculator, copier, personal computer or typewriter.
- Coordinate eyes, hands, feet and limbs in performing slightly skilled movements, such as data entry.
- Exert light physical effort in sedentary to light work, typically involving lifting, carrying, pushing and pulling, sitting, and/or walking.
- Maneuver and steer equipment and machinery requiring simple, but continuous adjustments, such as the operation of an automobile.

*The City of Palos Verdes Estates is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, Palos Verdes Estates will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective employees and incumbents to discuss potential accommodations with the employer.*