



**Council Meeting: March 20, 2012**

**SUBJECT: Amendment to the Salary Resolution and Classification Plan to Add the Newly-Established Classification of Principal Accountant.**

**BACKGROUND**

This report recommends amending the City's Salary Resolution and Classification Plan to add the newly-established classification of Principal Accountant.

**EXISTING POLICY**

Section 1103, Classification, of the City Charter states that additions or changes to the classification plan may be adopted from time to time by the City Council upon the recommendation of the City Manager. Section 1104, Pay Plan, of the City Charter states that amendments to the pay schedule may be adopted from time to time upon recommendation of the City Manager.

**DISCUSSION**

In August 2011, the Department of Finance requested that the Department of Human Resources conduct a classification and compensation study to review the duties and responsibilities of the Senior Accountant to ensure the incumbent was appropriately classified.

The Human Resources Department conducted a classification and compensation study of the Senior Accountant that included the following: review of the job analysis questionnaire; performed a desk audit and information interviews with the current incumbent; review of outside agencies classifications and compensation; and, conducted informational interviews with the Department of Finance management staff.

Based upon the findings of this review, the Human Resources Department determined that the Senior Accountant incumbent is performing higher level duties above the Senior Accountant classification. The level of work assigned to the Senior Accountant is varied, complex and of a highly technical and project-based nature. Over time, the scope and level of this position has widened to encompass additional higher level duties and responsibilities and the consequences for errors have significant implications for the City. In addition, the incumbent performs the day-to-day supervisory responsibilities to assigned staff within the Accounting section.

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As a result, a new classification of Principal Accountant was developed, and the current incumbent will be reclassified in accordance with the City's policy on Employee Classification, Chapter 3, Article 30, Section 2, Subd. 6, Classification Study of Filled Positions.

The proposed Principal Accountant salary range is \$40.5282 - \$51.7254/hour. The proposed top-step salary placement for the Principal Accountant is 10.71% above the Senior Accountant top-step salary.

The Human Resources Department recommends that the salary placement for the current incumbent be placed at the percentage level of the higher classification that is at least 5% higher than her current salary placement.

The Sunnyvale Employees' Association (SEA) was provided an opportunity to review the newly-developed Principal Accountant, the associated compensation recommendations and the proposed reclassification of the Senior Accountant incumbent.

**FISCAL IMPACT**

The reclassification of this position is part of a broader reorganization of duties within the Department of Finance that was implemented as a part of the Level 1 reductions that were incorporated in the FY 2011/12 Adopted Budget. This reorganization includes downgrading a vacant Accounting Manager position to a Budget Analyst and then upgrading the Senior Accountant position to a Principal Accountant. While the fully-benefited cost of the Principal Accountant position is approximately \$16,000 higher than the current Senior Accountant position, the savings from downgrading the Accounting Manager position to a Budget Analyst is approximately \$47,000 annually. Thus, the net fiscal impact to the General Fund of this reorganization of duties and resulting reclassification is an annual savings of approximately \$31,000, or approximately \$775,000 over the 20-year financial plan.

**PUBLIC CONTACT**

Public contact was made by posting the Council agenda on the City's official-notice bulletin board outside City Hall, at the Sunnyvale Senior Center, Community Center and Department of Public Safety; and by making the agenda and report available at the Sunnyvale Public Library, the Office of the City Clerk and on the City's Web site.

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**ALTERNATIVES**

1. Adopt resolutions to amend the City's Classification Plan and Salary Resolution to include the newly-established classification of Principal Accountant.
2. Do not approve the recommendation contained in this report.

**RECOMMENDATION**

1. Staff recommends Alternative 1: Adopt resolutions to amend the City's Classification Plan and Salary Resolution to include the newly-established classification of Principal Accountant that will become effective the beginning of the first pay period after March 20, 2012.

Reviewed by:

Teri Silva, Director of Human Resources  
Prepared by: Karen Woblesky, Human Resources Manager

Reviewed by:

Grace Leung, Director of Finance

Approved by:

Gary M. Luebbbers  
City Manager

**Attachments**

- A. Resolution to Amend the Classification Plan
- B. Resolution to Amend the Salary Resolution

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

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUNNYVALE AMENDING THE CLASSIFICATION PLAN OF THE CIVIL SERVICE BY ADDING THE NEW JOB CLASSIFICATION OF PRINCIPAL ACCOUNTANT BY ADDING THE CLASSIFICATION SPECIFICATIONS THEREFORE**

WHEREAS, at the request of the Department of Finance, the Human Resources staff has proposed an amendment to the Classification Plan of the Civil Service of the City of Sunnyvale to add the newly-established job classification of Principal Accountant and to add the classification specifications therefore; and

WHEREAS, the City Council having considered such proposals and recommendations;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SUNNYVALE THAT:

1. The City Council hereby amends the Classification Plan of the Civil Service by adding the new job classification title of Principal Accountant and by adding the classification specifications to read as set forth in Exhibit A attached hereto.

2. Except as herein modified, the Classification Plan, Resolution No.143-77, as amended, shall remain in full force and effect.

3. This resolution shall take effect at the beginning of the first pay period after March 20, 2012.

Adopted by the City Council at a regular meeting held on \_\_\_\_\_, 2012, by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

ATTEST:

APPROVED:

\_\_\_\_\_  
City Clerk  
SEAL

\_\_\_\_\_  
Mayor

APPROVED AS TO FORM AND LEGALITY:

\_\_\_\_\_  
David Kahn, City Attorney



CITY OF SUNNYVALE  
Established Date: XXXX

## PRINCIPAL ACCOUNTANT

Class Code:  
TBD

### **PROPOSED SALARY RANGE**

\$40.5282 - \$51.7254 per hour  
\$7,024.8882 - \$8,965.7500 per month  
\$84,298.66 - \$107,589.00 per year

### **DEFINITION:**

Under general direction, plans, organizes, directs and supervises the day-to-day operations of the accounting section and the internal accounting control function; performs a variety of professional and complex accounting and fiscal tasks relative to assigned area of responsibility; and, performs related work as assigned.

### **DISTINGUISHING CHARACTERISTICS**

This is the specialized, advanced journey-level class in the professional Accountant series. Incumbents provide supervision over professional and support staff in the day-to-day operations and activities of administering accounting systems and fiscal management for one or more major functions or focused area of responsibility. This class is distinguished from the Senior Accountant by the difficulty and technical complexity of work performed. It is further distinguished from the next lower classification of Senior Accountant by the supervisory and day-to-day oversight of the accounting section. Incumbents assigned to this class are required to have specialized expertise in governmental general ledger accounting, internal financial controls, and financial management which is applied to the development and completion of the City's financial statements and Comprehensive Annual Financial Report (CAFR), as well as the administration of large, complex or diverse City projects. Incumbents exercise considerable independence and make judgments/decisions within broadly defined procedures and practices. Decisions and errors in judgment or recommendations may critically impact the achievement of goals and objectives of the organization to which assigned. Effects could be long-lasting and heavily influence the City's fiscal operations.

### **ESSENTIAL JOB FUNCTIONS:**

*(May include, but are not limited to, the following):*

- Directs and leads accounting section staff in the preparation of the City's annual financial statements and development of the CAFR; performs the most technically complex accounting transactions related to financial statement development; analyzes, interprets, and implements professional accounting standards; serves as the primary liaison with the City's independent auditors.

- Recommends and assists in the implementation of goals and objectives; establishes schedules and methods for the performance of a wide variety of accounting duties; implements policies and procedures.
- Directs and participates in the resolution of complex and technical fiscal, financial and accounting issues.
- Evaluates operations and activities of assigned responsibilities; recommends improvements and modifications; prepares various reports on operations and activities.
- Ensures compliance with laws, codes and regulations governing regulatory and municipal accounting.
- Maintains high standards of professional accounting and auditing.
- Participates in budget preparation and administration; prepares cost estimates for budget recommendations; monitors and controls expenditures.
- Participates in the selection of staff; provides or coordinates staff training; works with employees to correct deficiencies; implements discipline procedures.
- Coordinates special audits by other governmental and outside agencies.
- Plans, prepares and reviews internal and external financial reports.
- Provides professional and technical analysis and verbal and written recommendations on implementing professional accounting standards.
- Reviews and approves accounting transactions.
- Provides assistance to Finance and other City departments on accounting policies and procedures and the resolution of accounting and financial problems.
- Directs the staff work and collection of data necessary to perform assigned or required accounting functions and other fiscal tasks for effective accounting operations.
- Audits, analyzes and integrates data, forms, records and reports.
- Prepare detailed reports.
- Collects information from a variety of sources and compiles data for detailed and specialized reports.
- Interprets departmental rules, regulations, policies, practices and procedures to other employees, to organizations and agencies and to the public doing business with the City.
- Operates standard office equipment, including typewriter, copier, calculator, computer terminal, and word processing equipment.
- May attend meetings and make presentations.

### **WORKING CONDITIONS**

Position requires prolonged sitting, standing, walking, reaching, twisting, turning, kneeling, bending, squatting and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in using a computer keyboard. Additionally, the position requires near and far vision in reading reports and work related documents and using a computer. Acute hearing is required when providing phone and personal customer service. The need to lift, drag and push files, paper, and documents weighing up to 25 pounds is also required. Some of these requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodation.

**MINIMUM QUALIFICATIONS:**

**Education and Experience:**

The minimum qualifications for education and experience can be met in the following way:

Bachelor's degree from an accredited college or university in Accounting, Finance, Business Administration, Public Administration or a closely related field; AND

Five years of increasingly responsible professional accounting experience including a minimum of two years of work directly associated with the coordination and preparation of governmental financial statements and a Comprehensive Annual Financial Report (CAFR) and some supervisory or lead experience.

**Thorough Knowledge of:**

- Operations, services and activities of a government accounting program.
- Principles, practices and procedures of California finance laws, municipal finance and standard and generally accepted accounting principles, practices and procedures.
- Applicable Laws, rules, regulations, City Municipal Code, ordinances, and resolutions governing the fiscal activities of the City.
- Principles and practices of general ledger accounting, external accounting, internal controls, and governmental financial reporting requirements.
- General applications of information technology systems related to accounting and fiscal analysis.
- Methods for analyzing complex accounting, fiscal and functional data.
- Office practices and procedures, office machines and equipment and filing systems.

**Some Knowledge of:**

- Principles and practices of supervision, training and evaluation.
- Principles and practices of budget preparation and administration.

**Ability to:**

- Organize, implement and direct assigned accounting programs and activities.
- Analyze and interpret financial data and effectively communicate conclusions and recommendations.
- Design and prepare complex and specialized financial statements and reports.
- Interpret and explain pertinent City and department policies and procedures.
- Assist in the development and monitoring of an assigned program budget.
- Develop and recommend policies and procedures related to assigned operations.
- Plan, organize and prioritize responsibilities so that projects and reports are completed in a timely and accurate manner.
- Perform financial analysis utilizing current technology comparable to that employed by City.
- Demonstrate sound judgment and provide unbiased advice in formulating recommendations.
- Make decisions in accordance with laws, ordinances, regulations and established procedures in the department.

- Collect, interpret and evaluate narrative and statistical data pertaining to fiscal and management matters and translate these results into coherent well-written reports with effective recommendations.
- Supervise day-to-day accounting functions and supervise assigned employees.
- Operate personal computer with proficiency including spreadsheet expertise and familiarity with financial systems software.
- Learn and maintain information technology applications.
- Take initiative and be creative in order to accomplish objectives.
- Communicate effectively, both orally and in writing.
- Prepare clear and concise reports.
- Establish and maintain and promote positive and effective working relationships with employees, other agencies, public officials and the public.
- Demonstrate initiative and exercise good judgment in the performance of duties.
- Observe safety principles and work in a safe manner.
- Ensure City's philosophy of successful customer service is understood by all subordinate employees and carried out in all forms of communication.

**Willingness to:**

Work irregular hours as necessary to meet deadlines and achieve objectives.

**Licenses/Certificates:**

Possession and continued maintenance of a valid class C California driver's license or the ability to provide alternative transportation as approved by the appointing authority and a safe driving record.

**DESIRABLE QUALIFICATIONS**

- Current registration as a Certified Public Accountant (CPA) or Certified Management Accountant
- Advanced computer skills

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

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUNNYVALE AMENDING RESOLUTION NO. 190-05, THE CITY'S SALARY RESOLUTION, BY AMENDING THE PAY SCHEDULE FOR PAY PLAN CATEGORY B (MISCELLANEOUS CLASSIFIED EMPLOYEES)**

WHEREAS, by separate resolution, the City's Classification Plan, has been amended to add the new classification of Principal Accountant for which a pay schedule must be added to the City's Salary Resolution No. 190-05;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SUNNYVALE THAT Resolution No. 190-05 is hereby amended by modifying Pay Plan Category B (Miscellaneous Classified Employees) by adding the following classification, as set forth below:

<b>Classification</b>	<b>Job Code</b>	<b>Range</b>	<b>From</b>	<b>To</b>
Principal Accountant	2160	106	\$84,298.66	\$107,589

Adopted by the City Council of the City of Sunnyvale at a regular meeting held on \_\_\_\_\_, 2012, by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

ATTEST:

APPROVED:

\_\_\_\_\_  
City Clerk  
(SEAL)

\_\_\_\_\_  
Mayor

APPROVED AS TO FORM AND LEGALITY:

\_\_\_\_\_  
David Kahn, City Attorney