



SUMMARY REPORT

Agenda Date: 12/7/2021

To: County of Sonoma Board of Supervisors
Department or Agency Name(s): Auditor-Controller-Treasurer-Tax Collector
Staff Name and Phone Number: Tasha Houweling, ASO II 565-3583
Vote Requirement: Majority
Supervisorial District(s): All

Title:

Amend Position Allocation List for Auditor-Controller-Treasurer-Tax Collector's Office

Recommended Action:

Adopt a resolution to amend position allocation listing for Auditor-Controller-Treasurer-Tax Collector's Office to add one (1) full-time equivalent (FTE) Supervising Accountant and delete one (1) full-time equivalent (FTE) Account Clerk II.

Executive Summary:

The Client Accounting Division of Auditor-Controller-Treasurer-Tax Collector's Office (ACTTC) provides critical accounting guidance and support to multiple County departments and entities. The most significant client department supported is Transportation and Public Works (TPW), which includes multiple complex enterprise, special revenue, and internal service funds. In FY 2016-17, ACTTC priorities necessitated the transfer of the assigned Supervising Accountant position out of the division and shifted the associated workload onto the Division Manager. Due to ever increasing complexities and requirements of Governmental Accounting Standards Board (GASB), in addition to the desire for the Division Manager to have capacity to provide greater general oversight, this reassignment of duties is no longer a tenable option for the unit. ACTTC has reached out to impacted clients, including TPW, and has received full support for the requested change to re-instate the Supervising Accountant position. Due to changes in nature of workload and clients served, there is a vacant Account Clerk II that will be deleted as part of this request, resulting in no net change to overall FTE allocation to ACTTC.

Discussion:

Client Accounting (formerly Fiscal Services) was established in June of 1993 as part of an agreement with TPW that included the transfer of 9.5 full-time employees to ACTTC. Over time the division has expanded to include support of a wide variety of governmental entities by providing guidance and oversight to help to ensure GASB and other regulatory compliance. If approved, the requested Supervising Accountant will provide oversight to the following:

- Transportation and Public Works (approximately 2/3 of position)
 - Airport
 - Roads
 - Integrated Waste
 - Heavy Equipment

- Transit
- Water Districts
- Permanent Roads
- Lighting Districts
- Waste Zero
- Other Clients (approximately 1/3 of position)
 - CSA 40 Fire
 - SCEIP
 - CASA - Palm Drive Healthcare District
 - Sonoma County Library
 - Northern Air Pollution Control District
 - Sonoma County Public Safety Consortium
 - Redwood Dispatch Communications Authority
 - Graton Community Services District
 - Parks Measure M Sales Tax
 - LAFCO

The requested change will help ensure that the appropriate level of oversight and guidance continues to be provided to clients served. Impacted entities have been consulted and are in support of the change. No impact to General Fund as increase in costs is fully funded by client entities.

Human Resources has been consulted and is in support of the requested position change.

Strategic Plan:

N/A

Prior Board Actions:

N/A

FISCAL SUMMARY

Expenditures	FY 21-22 Adopted	FY22-23 Projected	FY 23-24 Projected
Budgeted Expenses	\$112,111	\$181,182	\$189,044
Additional Appropriation Requested	\$61,790		
Total Expenditures	\$173,901	\$181,182	\$189,044
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other	\$173,901	\$181,182	\$189,044
Use of Fund Balance			
Contingencies			
Total Sources	\$173,901	\$181,182	\$189,044

Narrative Explanation of Fiscal Impacts:

Projected costs include estimates for merit and potential cost of living adjustments. If approved, increased expenditures will be fully absorbed by the client entities with no impact to General Fund. The additional appropriations will be requested as part of 2nd Quarter Consolidated Budget Adjustments.

Staffing Impacts:			
Position Title (Payroll Classification)	Monthly Salary Range (A-I Step)	Additions (Number)	Deletions (Number)
Supervising Accountant	\$7,223-\$8,780	1.0	0.0
Account Clerk II	\$3,755-\$4,564	0.0	1.0

Narrative Explanation of Staffing Impacts (If Required):

The requested action is adding one full-time Supervising Accountant and deleting one full-time Account Clerk II within the Client Accounting Division of ACTTC to provide increased client specific oversight and guidance. Clients served have been notified and are in support of the change.

Attachments:

1. Personnel Resolution

Related Items "On File" with the Clerk of the Board:

N/A