



SACOG Board of Directors

Thursday, December 19, 2024 at 9:00 AM
SACOG Board Room, 1415 L Street, Suite 300, Sacramento, CA 95814

The Board may take up any agenda item at any time, regardless of the order listed. Public comment will be taken on the item at the time that it is taken up by the Board. We ask that members of the public complete a request to speak form, submit it to the Clerk of the Board, and keep their remarks brief. If several persons wish to address the board on a single item, the chair may impose a time limit on individual remarks at the beginning of the discussion. Action may be taken on any item on this agenda.

Note: Time durations are estimates only.

9. Amend SACOG Classification Plan and Salary Schedule – Addition of Accountant I Position (Est. Time:)



Amend SACOG Classification Plan and Salary Schedule – Addition of Accountant I Position Consent

Consent

Author: Rene Handy

Attachments: Yes

Referring Committee: Policy & Innovation

Issue:

Consideration of an amendment to SACOG's Classification Plan and salary schedule to add an Accountant I position.

Request:

Approve

Recommendation for Board:

The Policy & Innovation Committee unanimously recommended that the board approve an amendment to the Classification Plan to add the classification of Accountant I, retitle the current Accountant classification as Accountant II, and amend the salary schedule to include the new classification effective December 1, 2024.

Recommendation for Committee:

That the Policy and Innovation Committee recommend that the board approve an amendment to the Classification Plan to add the classification of Accountant I, retitle the current Accountant classification as Accountant II, and amend the salary schedule to include this new classification effective December 1, 2024.

Background:

In October 2015, the SACOG Board of Directors adopted the current Classification Plan, which included two accountant series positions: an Accounting Specialist and an Accountant. In December 2018, the board amended the Classification Plan to include a Senior Accountant position, providing necessary support for the agency's complex financial functions. After internal analysis of the skills needed for current accounting functions, we have identified a gap between the Accounting Specialist and Accountant positions, resulting in some intermediate functions falling on Accountants that are outside of the job duties of Accounting Specialists.

Discussion/Analysis:

We propose adding an Accountant I classification effective December 1, 2024, to better meet the operational and developmental needs of the accounting team. Amending the Classification Plan to include this position will provide valuable support to the current accounting staff and offer a structured pathway for career advancement, ensuring a supported and capable team to manage SACOG's financial responsibilities. Along

with this amendment, we also propose retitling the current Accountant classification as Accountant II.

Fiscal Impact/Grant Information:

Included in the Overall Work Program/Budget

List of Attachments:

Attachment A - Accountant I Classification

Attachment B - Salary Schedule



ACCOUNTANT I

DEFINITION

Under general supervision, performs professional accounting work, including auditing, analyzing, and verifying fiscal records and reports, processing invoices, and providing information to SACOG staff regarding accounting principles, practices, and procedures; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from assigned Team Manager. May be assigned to serve as Team Lead which involves exercising direct and general supervision over assigned team members.

CLASS CHARACTERISTICS

This is the experienced level in the Accountant class series. This position performs the full range of routine to complex accounting and record-keeping functions under general supervision. Incumbents are cross-trained to perform the full range of technical work in all of the areas of assignment. Positions at this level exercise some independent discretion and judgment in selecting and applying work procedures and methods. Assignments and objectives are set for the employee and established work methods are followed. Incumbents have some flexibility in the selection of steps and timing of work processes. This position is distinguished from the Accountant II in that the latter has full management and supervisory authority in planning, organizing, and directing the full scope of professional accounting operations within the department.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Provides responsible professional and technical assistance in the administration and implementation of SACOG's financial, auditing, and accounting programs.
- Monitors expenditures, revenues, budget allocations, and contracts to determine project financial status; verifies availability of funds; prepares reimbursement reports as needed; monitors special fund compliance requirements.
- Processes vendor and contractor invoices, including auditing, verifying, coding, and entering approved invoices and supporting documentation into accounts payable system; ensures invoices are charged to appropriate projects; creates new vendor numbers as needed; researches and resolves discrepancies and vendor inquiries.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, cash receipts, and accounts receivable; prepares monthly financial statements, including distributing monthly revenue and expenditure reports to departments; prepares numerous monthly financial reports.
- Analyzes and reconciles expenditure and revenue accounts, including grant billing accounts; reviews funding agreements, sets up tracking spreadsheets, and prepares periodic billings for grants; updates financial information on quarterly discretionary grant reports.
- Prepares financial documents in support of the development and submission of the Overall Work Program (OWP) and amendments.
- Provides support to the development of the Comprehensive Annual Financial Report (CAFR) including preparing footnotes and accompanying schedules.

- Assists and coordinates the annual audits including coordinating Transportation Development Act (TDA) audits.
- Audits claims, vouchers, and purchase orders for accuracy, budget classification, discounts, legality, propriety and compliance with SACOG procedures and contracts according to established guidelines Verifies, posts, and records financial transactions; prepares and maintains databases, records, and reports; generates reports by computer and balances them appropriately.
- Maintains a variety of ledgers, registers, and journals according to established accounting policies and procedures; reconciles transactions and data as directed; records changes and resolves differences; maintains the accuracy of accounting and financial records. Reviews source documents for compliance with rules and regulations; determines proper handling of accounting and technical transactions within designated limits.
- Prepares comprehensive financial and accounting studies, statistics, statements, and reports, including finance and project cost reports and financial statement analyses.
- Responds to requests for information and attempts to resolve them by researching files and records within the scope of authority; refers matters requiring policy interpretation to supervisor for resolution.
- Maintains accurate records and files; develops storage of records and retention schedules.
- Assists in the maintenance and continuous improvement of existing financial systems and processes.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Modern principles, practices, and methods of public and governmental accounting and financial analysis, including project/program budgeting and auditing, grants accounting, and the application to agency operations.
- General principles and practices of data processing and its applicability to accounting and public agency operations.
- Professional accounting and auditing standards such as generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS).
- Business arithmetic and financial and statistical techniques.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to public agency financial operations.
- Research and reporting methods, techniques, and procedures.
- Record keeping principles and procedures.
- Modern office practices, methods, and computer equipment and applications related to work, including word processing and spreadsheet software.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, SACOG staff and staff of member agencies in person and over the telephone.

Ability to:

- Review, post, balance, reconcile, and maintain accurate and confidential accounting and financial records.
- Control receipt and disbursement of special funds and grants.
- Analyze, interpret, summarize and present accounting and financial information and data in an effective manner.
- Interpret, apply, and ensure compliance with federal, state, and local policies, procedures,

- laws, and regulations.
- Lead assigned team including planning, organizing, directing, coordinating, and evaluating the work of assigned team members.
- Make accurate arithmetic, financial, and statistical computations.
- Establish and maintain a variety of filing, record keeping, and tracking systems.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:

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

Equivalent to graduation from an accredited four-year college or university with major coursework in accounting, finance, business or public administration, or a closely related field and at least one (1) year of responsible professional accounting experience, preferably in the public sector, or two (2) years of experience equivalent to an Accounting Specialist at SACOG.

Licenses and Certifications:

None.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

ENVIRONMENTAL ELEMENTS

The employee works in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. The employee interfaces with staff, management, member jurisdictions, external funding agencies, and business representatives in explaining SACOG policies and procedures and requesting and providing information.

EFFECTIVE: December 1, 2024

REVISED:

FLSA: Non-Exempt

Sacramento Area Council of Governments

Monthly Salary Schedule - Effective December 1, 2024

Position	Salary Range	Step A			Step B			Step C			Step D			Step E		
		Monthly	13 years longevity	18 years longevity	Monthly	13 years longevity	18 years longevity	Monthly	13 years longevity	18 years longevity	Monthly	13 years longevity	18 years longevity	Monthly	13 years longevity	18 years longevity
Staff Assistant	1	3,920	4,018	4,118	4,116	4,219	4,324	4,321	4,429	4,540	4,537	4,650	4,767	4,764	4,883	5,005
Administrative Assistant I	2	4,764	4,883	5,005	5,003	5,128	5,256	5,253	5,384	5,519	5,515	5,653	5,794	5,791	5,936	6,084
Administrative Assistant II	3	5,791	5,936	6,084	6,081	6,233	6,389	6,385	6,545	6,708	6,704	6,872	7,043	7,039	7,215	7,395
Accounting Specialist		5,791	5,936	6,084	6,081	6,233	6,389	6,385	6,545	6,708	6,704	6,872	7,043	7,039	7,215	7,395
Analyst I	4	6,081	6,233	6,389	6,385	6,545	6,708	6,704	6,872	7,043	7,039	7,215	7,395	7,391	7,576	7,765
Analyst I - Modeling	4M	6,755	6,924	7,097	7,093	7,270	7,452	7,448	7,634	7,825	7,820	8,016	8,216	8,211	8,416	8,627
Analyst II	5	7,039	7,215	7,395	7,391	7,576	7,765	7,761	7,955	8,154	8,149	8,353	8,562	8,556	8,770	8,989
Accountant I		7,039	7,215	7,395	7,391	7,576	7,765	7,761	7,955	8,154	8,149	8,353	8,562	8,556	8,770	8,989
Executive Assistant		7,039	7,215	7,395	7,391	7,576	7,765	7,761	7,955	8,154	8,149	8,353	8,562	8,556	8,770	8,989
Analyst II - Modeling	5M	7,820	8,016	8,216	8,211	8,416	8,627	8,622	8,838	9,058	9,053	9,279	9,511	9,506	9,744	9,987
Accountant II	6	8,149	8,353	8,562	8,556	8,770	8,989	8,984	9,209	9,439	9,433	9,669	9,911	9,905	10,153	10,406
Associate Analyst		8,149	8,353	8,562	8,556	8,770	8,989	8,984	9,209	9,439	9,433	9,669	9,911	9,905	10,153	10,406
Associate Analyst - Modeling	6M	9,053	9,279	9,511	9,506	9,744	9,987	9,981	10,231	10,486	10,480	10,742	11,011	11,004	11,279	11,561
Clerk of the Board	7	9,433	9,669	9,911	9,905	10,153	10,406	10,400	10,660	10,927	10,920	11,193	11,473	11,466	11,753	12,046
Procurement Officer		9,433	9,669	9,911	9,905	10,153	10,406	10,400	10,660	10,927	10,920	11,193	11,473	11,466	11,753	12,046
Senior Accountant		9,433	9,669	9,911	9,905	10,153	10,406	10,400	10,660	10,927	10,920	11,193	11,473	11,466	11,753	12,046
Senior Analyst		9,433	9,669	9,911	9,905	10,153	10,406	10,400	10,660	10,927	10,920	11,193	11,473	11,466	11,753	12,046
Senior Analyst - Modeling	7M	10,480	10,742	11,011	11,004	11,279	11,561	11,554	11,843	12,139	12,132	12,435	12,746	12,739	13,057	13,384
Principal Analyst	8	10,920	11,193	11,473	11,466	11,753	12,046	12,039	12,340	12,648	12,641	12,957	13,281	13,273	13,605	13,945
Principal Analyst - Modeling	8M	12,132	12,435	12,746	12,739	13,057	13,384	13,376	13,710	14,053	14,045	14,396	14,756	14,747	15,116	15,494

Position	Minimum			Maximum		
	13 years longevity	18 years longevity		13 years longevity	18 years longevity	
Manager	12,000	12,300	12,608	17,500	17,938	18,386
Deputy Executive Director	16,000	16,400	16,810	19,500	19,988	20,487
Executive Director	23,500	24,088	24,690	28,000	28,700	29,418

Notes:

Regular full-time employees are paid a monthly salary based on this schedule.

Longevity pay is 2.5% for employees with 13 years of FTE service and 2.5% + 2.5% for employees with 18 years of FTE service.

Adoption Date: 04/18/2024