

Winter 1-16-2004

**Determining the Appropriate Set of Knowledge, Skills, and Abilities
Essential to Operating Efficiency Within Municipal Finance
Departments: A Study Focusing on the City of Elk Grove**

Allena Price

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A Study of the Necessary Knowledge, Skills, and
Abilities Essential to Operating Efficiency in
Municipal Finance Departments

Allena J. Price

DETERMINING THE APPROPRIATE SET OF KNOWLEDGE, SKILLS, AND
ABILITIES ESSENTIAL TO OPERATING EFFICIENCY WITHIN MUNICIPAL
FINANCE DEPARTMENTS

A Study Focusing on the City of Elk Grove

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EMPA 396

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January 16, 2004

Abstract

In today's age of increasing demand and decreasing resources, it is important to analyze staffing to determine the level of knowledge, skills, and abilities required to implement policies and programs efficiently. This study looks into the knowledge, skills, and abilities required of municipal finance department by means of determining what education mix is common in the finance departments of California Cities compared to those possessed by the City of Elk Grove. It further determines methods of closing the gaps that are present within the City.

Acknowledgements

I would like to acknowledge the individuals that responded to the survey, which was a crucial part of this research. I would like to thank the following individuals:

Michelle Neeley, City of Galt, California
Rich Ricci, City of Pleasant Hill, California
Julia James, City of Malibu, California
Jone Hayes, City of Cotati, California
R. Puccinelli, City of Sebastopol, California
Zenda James, City of Alameda, California
Glen Steinbrink, City of Fullerton, California
Tracey Hause, City of Arcadia, California
Gordon Elton, City of Ukiah, California
Kathleen Smith, City of Big Bear Lake, California
Debbie Cain, City of Calimesa, California
Ton Rendina, City of San Clemente, California
Gloria Leon, City of Orange Cove, California

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Introduction

With budgeting constraints and the fiscal crisis that troubles the state of California and it's local governments, now more than ever, governments are required to get more done with limited resources. Although funds are dwindling, workload and demand are ever increasing. During such times, it is important to be capable of projecting staffing needs and requirements to perform duties as efficiently as possible.

It is important to study what knowledge, skills, and abilities are necessary to complete tasks. Once this information is known, it is possible to evaluate the staff on hand to determine if gaps are present. Once gaps are uncovered, it is important to develop a strategic plan to bring staffing levels to the appropriate range.

The City of Elk Grove, CA is one of California's newest incorporated Cities. It was incorporated July 1, 2000. The City of Elk Grove is a contract city. Development Services is contracted. These services include Public works, Building Inspection, and Planning. From incorporation to today, the finance department has grown from 4 employees to over 10 employees. Currently the accounting division of the finance department consists of five employees: the Accounting Manager, Accounting Technician, Account Clerk, Administrative Services Technician, and Administrative Services Clerk.

Staff within the finance department, has increased as the need for additional positions have become crucial to the department's operation. In order to better project staffing needs, working standards must be set, so that when additional services are projected due to annexations, or collection of additional fees, we will be able to calculate the additional staff that will be needed.

This study proposes to study the structure of finance departments in municipal governments in California for the purpose of determining the knowledge, skills, and abilities that must be present for operating efficiency. With this study it is possible to determine if the City of Elk Grove has what it needs to successfully run a department with the current workload and future projected workload. This research focuses on seeking answers to the following questions:

1. What levels of Knowledge, Skills, and Abilities are needed?
 - a. How do I determine what is needed?
 - b. What do we have?
 - c. What are the gaps?
 - d. How do we fill the gaps?
2. What is the standard mix of KSAs found in the finance departments of other California Cities?
3. What is the minimum number of positions required to cover all functions?

Delimitations

This study will look for the knowledge, skills, and abilities necessary for the accounting functions within municipal finance departments. This includes general accounting, auditing, payroll, accounts payable, accounts receivable, grants management, and revenue collection. This study will not look into functions such as infrastructure finance, bond issuance, or purchasing, which are other common functions of a municipal finance department.

Hypothesis

My hypothesis is that the City of Elk Grove's accounting division of the finance department is under staffed. I believe the division is missing the accountant classification. This study will support the request for additional staff, and support the request for training of current staff.

Methodology

In determining the research design it is important to consider the kinds of data an investigation of the problem will require, the amount of time in which to complete the research, and the feasible means of collection and interpreting those data. (Leedy, 2001) The data needed to investigate this issue is the knowledge, skills, and abilities required of the positions within the City of Elk Grove's finance department, the knowledge, skills, and abilities possessed by the current staff, and the knowledge, skills, and abilities possessed by finance personnel in other California Cities. I had limited time in which to complete my research, and limited resources. This research was conducted during the Holiday Season of 2003 and was conducted alone.

The research design was comprised of primary and secondary data. Primary data was collected from survey respondents. Through the survey, I was able to collect the education, skills, and years of experience required for positions within other City's finance department. Other primary data provided by the survey was the positions assigned to perform certain tasks within the departments. The research design also consisted of obtaining primary data by means of interviews and personal evaluations. Research of the literature provided secondary data on methods of determining the proper knowledge, skills, and abilities, and techniques for determining the knowledge, skills, and

abilities on hand. The literature also provided information on techniques for determining shift coverage requirements.

The research design consisted of performing qualitative and quantitative research. Qualitative research consisted of observing the current staff within the finance department of the City of Elk Grove. I evaluated the knowledge, skills, and abilities possessed by each individual. In addition to performing an independent evaluation, I interviewed each employee to come to a consensus on where they were ranked in certain skills. Quantitative research consisted of analyzing City populations, budgetary information, and the education level of staff within other finance departments. Quantitative research also included the calculation of FTE's required for shift coverage.

Review of the Literature

I reviewed various journal articles, and other publications to determine specific methods of analyzing human resources and determining the proper methods of staffing work environments. The topics that I will focus on include 1) analyzing positions and their required knowledge, skills & abilities; 2) analyzing current employees and their possessed knowledge, skills, and abilities; and 3) completing a needs assessment via determining the gaps and methods of filling the gaps.

In order to determine if a department is properly staffed it is necessary to analyze it's authorized positions and their required knowledge, skills, and abilities (KSA's). According to author Wilfredo Manese (1988), activities that comprise the content of a job are packaged into task statements (p53). Task Statements are included in job descriptions. Task statements summarize the tasks involved in completing activities that

comprise certain jobs. After developing task statements, a person is capable of determining the necessary KSA's to perform the activity.

A similar method of analyzing positions is provided by Toni Hupp (1995). He illustrates the use of task/skill matrixes to evaluate tasks and their necessary skills, resources and desired outcomes. Another author, Eugene McGregor (1991), states that at least three fundamentally different kinds of data need to be carefully distinguished. These include the outcome of work effort or service performed; the duties, requirements and responsibilities of the position that may exist apart from the characteristics of the person who occupies it; and the qualification and personal characteristics of workers (p149). And yet another author, Alan Brache (2003), defines steps involved in addressing human capabilities. These steps include identifying the skills, knowledge, and personal values and beliefs that are required by each job output, identifying the physical capabilities, intellectual capabilities, and psychological capabilities needed for each skill; and the intellectual capabilities that are essential for each knowledge requirement (p.65).

After determining the KSAs required for each job, it is necessary to determine if the people who hold those positions possess the KSA's necessary to perform the tasks successfully. This involves reviewing their levels of education, experience, knowledge, skills, and abilities. Another step identified by Brache (2003), is to document your current capabilities in terms of the "should" (p.70). This is interpreted as documenting what the current capabilities should be and evaluating current staff against these measures.

Brian Kleiner (2002) believes that "it is useful to look at the job from two points of view: first, the duties and responsibilities entailed; and second the skills and personal

attributes necessary for the successful execution of that job.” The main steps in this type of job analysis include identifying and isolating the component tasks in a job, examining how tasks are performed, identifying the main areas of responsibility, noting the prevailing working conditions in respect of the physical, social and financial aspects of the job, and identifying the personal demands which a job makes on an individual incumbent (Kleiner 2002). Kleiner further states that demands can be categorized into five criteria: physical, intellectual, skills, experience, and personality factors. The main methods for obtaining this information is by interviews, observations, and questionnaires.

Brache (2003) states that it is necessary to identify and set priorities on the gaps between your current capabilities and what you need. Brache identifies three types of gaps: quality, quantity, and deployment. These gaps are defined as follows:

- skills and knowledge that are missing (a quality gap);
- knowledge or skills that are possessed by too few people (a quantity gap); and
- skills or knowledge that is not in the right places (a deployment gap). (p70)

Brache suggests the development of a human capability plan that describes how the gaps will be closed using one or more of the following vehicles:

- Skill Development – classroom and on-the-job training, and the development of job aids such as checklists, templates, reminders, and process flows;
- Succession Planning and Career Development – involves identifying key managerial and non-managerial positions; determining who should be groomed to fill those positions when they become vacant and structuring developmental experiences which will prepare the people to assume those roles;

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- Mentoring – more senior or seasoned person guides a high-potential individual's skill development and career;
- Retention; and
- Acquisition – supplementing internal capabilities by acquiring outside talent.

(p71)

Internal Analysis

In order to determine the knowledge, skills, and abilities required for each outcome produced by the finance department, I followed the recommendation of Tony Hupp (1995) and completed a task/skill matrix for each function. These functions include payroll, accounts payable, general accounting & auditing, budgeting, revenue collection, grant management, and accounts receivable. The skill/task matrix consisted of four columns: the task defined, skills required, resources available, and desired outcome. After completing each column for each function, I continued to analyze each employee that performs these functions. This consisted of completing a skill gap identification table. This table consisted of four columns: the skill required, extent in hand, gap and how to remedy. The skill area consisted of the skills outlined in the task/skill matrix. The skill gap identification tables were not prepared for the budgeting and grants management functions due to them being assigned to management.

FUNCTION: ACCOUNTS PAYABLE

Defined: This function consists of processing invoices for payments, maintaining accounts payable files, tracking payment on contracts, and completion of annual 1099 reporting.

Table 1

Task	Skills	Resources	Outcomes
Process invoices	Typing Ability to use computer Knowledge of MOMS Ability to reconcile invoices to source documents Basic math computations Use of telephone system Ability to read English Basic communication skills Ability to speak to vendors in regards to invoices Ability to investigate discrepancies Knowledge of Chart of Accounts	Computer 10-key MOMS software Telephone Purchase orders Request for warrants Shipping documents Checks	Vendors are paid timely for services and products rendered. All invoices paid have the proper approvals.
Maintain files	Organization skills	Hanging file folders Manila file folders Labels File Cabinets Invoices Check Stubs	Staff are able to find records when needed, especially during the annual audits
Monitor contracts	Ability to read contracts Knowledge of Excel Ability to create database	Contracts Excel	Payments on contracts do not exceed contract limits.
1099 reporting	Print reports Knowledge of what is taxable Ability to set vendors as 1099 Typing Basic math computations Ability to read & understand directions Problem Solving	1099 forms IRS publications Typewriter 10-key calculator	IRS reporting requirements will be met.

SKILL GAP IDENTIFICATION
EMPLOYEE : ACCOUNT CLERK II
FUNCTION: ACCOUNTS PAYABLE

Table 2

Skill Area	Extent in Hand Low/med/high	Gap Small/large	How to Remedy
Typing	High	None	-----
Computer Skills	Med	Not critical	-----
MOMS	Med	Not critical	-----
Reconciliation Skills	Med.	Small	Review all contracts and begin to track against invoices
Basic math computations	High	None	-----
Use of telephone systems	High	None	-----
Communication Skills	Low	Med	External Communication Training
Ability to investigate discrepancies	Med	Med	Auditing course – within degree
Organization Skills	Med	Med	Record retention sessions. Improve filing by alphabet
Ability to read contracts	Don't know	N/A	Begin to track all contracts to gain familiarity
Excel Spreadsheet	Med	Med	Excel training, and practice.
Ability to read & understand directions	Low-Med	Med	Effective listening skills training provided by external organization
Problem Solving	Low-Med	small	Prior to asking questions develop possible alternatives and pick the best alternative and present to supervisor Into to Critical Thinking training – provided by external organization
Knowledge of chart of accounts	Med	Med	Monthly training on Chart of Accounts and Coaching by supervisor

FUNCTION: PAYROLL

Defined: This function consists of processing payroll for approximately 37 employees

Table 3

Task	Skills	Resources	Outcomes
Process Payroll	Knowledge of IRS & EDD payroll tax laws Basic math computations Knowledge of benefits Ability to keep personal information confidential Knowledge of ADP software Computer skills Knowledge of City policies Problem solving skills Communication Skills Ability to read timesheets Typing Ability to manually calculate check Ability to interpret requests and implement changes	Personnel policies & Procedures Employers Tax Guide ADP Software Computer 10-key	All employees receive accurate paychecks on the specified pay dates.
Edit employees	Ability to communicate with HR Knowledge of ADP software Ability to read PCNs	ADP software ADP manuals PCNs	Employee's paychecks will be accurate with the necessary changes made in the required pay period.
Add new employees	Ability to communicate with HR Knowledge of ADP software Ability to read PCNs Ability to prorate salaries	ADP manuals PCNs 10-key Excel	New employees will be paid an accurate paycheck in the first period of employment and thereafter.
Overhead preparation	Knowledge of PERS rules & regs Ability to prepare journal entries Basic math computations Ability to set up formulas & spreadsheets in Excel Ability to read ADP reports	PERS binder Excel software ADP software	Retirement contributions are paid to employees accounts timely which will maximize their interest earnings. All overhead costs such as PERS will be paid timely. The general ledger payroll accounts will be accurate.
Maintain Payroll Files	Organization skills	File Cabinet Labels Manila folders	Information will be held in confidential location. Will have the ability to reconcile each employees payroll to documentation in their file.
Reconcile Tax returns	Ability to read MOMS reports Excel formulas Knowledge of EDD and IRS laws Basic math computation 10 – key Ability to read tax returns	MOMS Excel 941s IRS & EDD employer tax guides	General ledger accounts will be reconciled to the tax return and salary and tax accounts will be accurate. Auditors will be able to reconcile 941s to general ledger without preparing adjusting journal entries

SKILL GAP IDENTIFICATION
EMPLOYEE: ACCOUNTING TECHNICIAN
FUNCTION: PAYROLL

Table 4

Skill Area	Extent in Hand Low/med/high	Gap Small/large	How to Remedy
IRS & EDD laws	Med	Small	External training, Review publications
Math computations	High	None	-----
Knowledge of City benefits	Med-High	Small	Review invoices and reconcile to deductions every month
Confidentiality	Low	Small	Internal Confidentiality training
ADP software	Medium	Small	Attend refresher course on deductions
Ability to read ADP reports	Med-High	Not critical	-----
Computer skills	Med	Small	Horizon Training
Problem Solving skills	Med-High	Small	Prior to asking questions develop possible alternatives and pick the best alternative and present to supervisor Intro to Critical Thinking – provided by external organization
Communication Skills	Medium	Small	Training on making presentations/oral communication
Ability to read timesheets	High	None	-----
Ability to manually calculate check	High	None	-----
Ability to interpret requests & implement changes	Med	Small	Pay attention to information on PCN's, ask questions when needed
Typing	High	None	-----
Ability to communicate w/HR	Med	Small	Communicate more
Ability to read PCNs	High	None	-----
Knowledge of PERS	Med	Small	Read publications – i.e. survivor benefit
Ability to prorate salaries	High	None	-----
Ability to prepare journal entries	Medium	Small	Practice – prepare more
Ability to use Excel	Medium	Small	Horizon Excel Advance training
Organization Skills	High	None	-----
Ability to read & interpret MOMS reports	Med	Small	Training on financial statement and fund balance
Ability to read tax returns	High	None	-----

SKILL GAP IDENTIFICATION
EMPLOYEE: ADMINISTRATIVE SERVICES CLERK
FUNCTION: PAYROLL (FUTURE AREA)

Table 5

Skill Area	Extent in Hand Low/med/high	Gap Small/large	How to Remedy
IRS & EDD laws	Low	Large	College course
Math computations	High	None	-----
Knowledge of City benefits	Low	Large	Internal training
Confidentiality	Med	Med	Internal training
ADP software	Low	Large	ADP training
Ability to read ADP reports	Low	Large	ADP training
Computer skills	High	None	-----
Problem Solving skills	Med	Med	Intro to Critical Thinking
Communication Skills	High	None	-----
Ability to read timesheets	Low	Large	ADP training
Ability to manually calculate check	Med	Med	College Course
Ability to interpret requests & implement changes	Low		Internal training
Typing	High	None	-----
Ability to communicate w/HR	High	None	-----
Ability to read PCNs	Low	Large	Internal training
Knowledge of PERS	Low	Large	Read manuals
Ability to prorate salaries	Med	Med	College course
Ability to prepare journal entries	Med	Med	Practice – write more journal entries
Ability to use Excel	Med-High	Small	Review at Horizon
Organization Skills	High	None	-----
Ability to read & interpret MOMS reports	Med	Med	Internal training
Ability to read tax returns	Low	Large	College course

FUNCTION: ACCOUNTS RECEIVABLE

Defined: Accounts receivable includes invoicing developers for public works projects, planning projects, and other miscellaneous reimbursements to the City.

Table 6

Tasks	Skills	Resources	Outcomes
Input charges	Ability to read invoices Ability to use Quickbooks Ability to reconcile to A/P Ability to prepare journal entries to reconcile QB to MOMS	Invoices Quickbooks MOMS Excel	Customers are billed for all charges to their accounts/projects.
Run monthly invoices	Knowledge of Quickbooks software	Quickbooks manual	Customers are billed for services rendered.
Provide customer service	Communication skills Interpersonal Skills Bi-lingual		Customers are able to access account information and receive backup for questionable charges.
Maintain customer files	Organization Skills	File Cabinet Labels Manila folders	Will assist with ability to assist customers with questions prompt and accurate. Able to reconcile invoices.
Edit customer database	Knowledge of Quickbooks software	Billing Detail Sheet	Will have information for customers with new projects. When receive invoice with charge to new customer, will have billing information.

SKILL GAP IDENTIFICATION
 EMPLOYEE: ADMINISTRATIVE SERVICES CLERK
 FUNCTION: ACCOUNTS RECEIVABLE

Table 7

Skill Area	Extent in Hand Low/med/high	Gap Small/large	How to Remedy
Ability to read a/p invoices	High	None	-----
Quick books	High	None	-----
Ability to reconcile to a/p	High	None	-----
Journal entry preparation	Medium	Small	Practice – prepare more entries
Communication Skills	High	None	-----
Interpersonal Skills	High	None	-----
Organization Skills	High	None	-----

FUNCTION: REVENUE COLLECTION

Defined: Revenue Collection includes providing customer service and performing cash collections. Customer service is in the form of assisting customers with business license and animal license application assistance, providing receipts for payments, and preparing deposits and revenue summaries.

Table 8

Tasks	Skills	Resources	Outcomes
Provide customer service	Communication Skills Interpersonal Skills Bi-lingual		Customers receive receipts for payments. Customers are able to use credit cards.
Assist with Business License	Knowledge & ability to interpret ordinance Communication Skills Knowledge of application requirements Knowledge of business license software	Business License Ordinance MOMS	Applications for business license are completed thoroughly and accurately. Customers are able to complete the necessary paperwork for required licenses i.e. fingerprints for special licenses.
Input cash receipts	Knowledge of account codes Basic math computations Knowledge of MOMS Knowledge of Quickbooks Ability to use credit card machine	Chart of Accounts MOMS 10-key Quickbooks Credit Card Machine	Revenues are coded to the correct accounts. The general ledger will be easily reconciled to bank statements. Accounts Receivable accounts are updated for payments received. Daily credit card reports are printed.
Assist with Animal License	Knowledge of animal license ordinance Communication Skills Knowledge of application requirements Ability to summarize information	Animal License Ordinance	Animal license applications are completed thoroughly and accurately.
Maintain deposit files	Organization Skills	File Cabinet Labels Manila folders	Deposits are filed by date. Able to find deposits requested by auditors. Able to verify payments when customer request refund.
Transient Occupancy Tax (TOT) Administration	Communication Skills Ability to interpret requirements to taxpayer Basic math computations	TOT Ordinance	Taxpayers are informed of reporting requirements. City receives tax returns that are complete and with payment.

SKILL GAP IDENTIFICATION
EMPLOYEE : ADMINISTRATIVE SERVICES TECHNICIAN
FUNCTION: REVENUE COLLECTION

Table 9

Skill Area	Extent in Hand Low/med/high	Gap Small/large	How to Remedy
Communication Skills	High	None	-----
Interpersonal Skills	High	None	-----
Bi-lingual	Low	Large	N/A – Take into consideration with future hires
MOMS	Med	Small	Training on G/L
Knowledge of account codes	Med-High	Very Small	Monthly training on chart of accounts
Basic math computations	Med-High	None-just occasional mistakes	Verify that all deposit documentation has the same number
Quickbooks	Low	Small	Assist accounts receivable w/entering payment – ideal situation would be to enter all pymts.
Credit Card Machine	High	None	-----
Animal License Ordinance			
Knowledge of application requirements	High	None	-----
Business License Ordinance	Med	Very small – interpretation	Ask questions
Ability to summarize information	High	None	-----
Organization Skills	Med-High	Not critical	-----
Time management	Med	Small	Time management training

FUNCTION: GENERAL ACCOUNTING & AUDITING

Defined: This function includes activities related to the maintenance of the general ledger.

Table 10

Tasks	Skills	Resources	Outcomes
Audit general ledger accounts	Analytical Skills Ability to prepare journal entries Ability to read financial statements Familiar with General Accepted Accounting Principles Knowledge of funds and their allowable expenditures	MOMS GFOA's Blue Book	Financial Statements are accurate and there will be fewer adjustments at year-end.
Financial Reporting	Knowledge of MOMS software Ability to print required reports Knowledge of financial reporting requirements Time management skills	MOMS	Department Heads and City Council are informed of the financial status of the City.
Audit cash receipts	Ability to prepare proof of cash Reconcile receipt books and mail log to general ledger	Excel MOMS Receipt books	Bank accounts and general ledger accounts are properly reconciled which allows for accurate financial statements.
Audit account payable accounts	Analytical Skills Ability to prepare journal entries	Excel MOMS	Accounts payable accounts will be accurate. Expenditures will not be recorded twice. Missing payments will be remitted to vendors. Checks and invoices will be voided in the system as necessary
Audit accounts receivable accounts	Analytical Skills Ability to prepare journal entries	Excel MOMS Quickbooks	General ledger will be reconciled to subsidiary ledgers. Accounts receivable accounts will be accurate and be a true picture of what is due to the City.
Prepare Comprehensive Annual Financial Report to submit for award	Knowledge of GASB 34 Ability to prepare financial statements Ability to prepare footnotes.	GFOA & CSMFO checklists	City will receive GFOA and CSMFO CAFR awards. City will be recognized for preparing comprehensive financial statements.

SKILL GAP IDENTIFICATION
EMPLOYEE : ACCOUNTING TECHNICIAN
FUNCTION: GENERAL ACCOUNTING & AUDITING (FUTURE AREA)
Table 11

Skill Area	Extent in Hand Low/med/high	Gap Small/large	How to Remedy
Analytical Skills	Med	Small	Intro to Critical Thinking training
Journal entry preparation	Med	Small	Practice, Coaching by supervisor
Ability to read financial statements	Low-Med	Med	Practice, Coaching by supervisor College course ideal
MOMS – G/L module	Med	Small	Practice, Coaching by supervisor
Ability to print reports from MOMS	Med	Small	Practice, Coaching by supervisor
Knowledge of financial reporting requirements	Med	Small	
Time management	High	None	----
Reconciliation Skills	Med	Med	Practice, Coaching by supervisor College course ideal

FUNCTION: BUDGETING

Defined: This function includes planning, development, and monitoring of the City-wide budget of \$133 million.

Table 12

Tasks	Skills	Resources	Outcomes
Put together budget requests for all departments and funds to submit to Council for approval.	Ability to coordinate with other departments Knowledge of general ledger accounts. Ability to forecast revenues and expenditures. Ability to use Excel Knowledge of governmental budgeting procedures.	MOM Excel Budget manual GFOA publications	Budget is approved by Council prior to beginning of fiscal year. Budget is balanced with expenditures not exceeding revenues.
Complete budget document to submit for award	Knowledge of techniques for preparing document Ability to review award checklist and ensure that all requirements are met	GFOA & CSMFO Checklists and publications	City will receive budget award. City will be acknowledged for preparing comprehensive budget document.

FUNCTION: GRANTS MANAGEMENT

Defined: This function includes financial reporting, application preparation, and research of potential funding sources.

Table 13

Tasks	Skills	Resources	Outcomes
Financial Reporting	Knowledge of Cost Principles Knowledge of OMB Circulars Familiar with grant agreements	OMB Circulars Grant agreements	Requirements of grant agreements are met. City receives reimbursements on a timely basis.
Record Keeping	Organization Skills	File Cabinet Labels Manila folders	Documentation will be readily available upon audit.
Reconcile financial reports to General Ledger	Ability to read financial reports and financial statements. Reconciliation Skills		Accounting records agree to financial reports, which allow for easier auditing.
Interdepartmental Communication	Communication Skills	E-mail Telephone	Reports prepared by other departments are accurate & agree to general ledger.

After analyzing the requirements of the current positions, and KSAs possessed by staff, I found it necessary to see which positions are responsible for completing these tasks in other Cities and the education level common to persons completing these tasks.

The Survey

A survey was conducted utilizing the California Society of Municipal Finance Officers list serve. The survey consisted of two sections. Section A included 6 parts. The parts were 1) position, 2) quantity, 3) education required, 4) skills required, 5) years of experience and 6) salary range. In part 1, participants were to enter the title of all of the positions within the finance department. In part 2, participants were to enter the number of people in the position specified in part 1. Part 3 was the area to input the education

required of the position, examples including include high school diploma, some college, bachelor's degree, etc. Part 4 was the section to input skills required. Skills include items such as math computations, technical accounting skills, communication skills and computer skills. Part 5 was the section to input the years of experience required prior to being hired. Part 6 was the section to input the salary range for the position. Part B of the survey consisted of the core tasks performed in the City of Elk Grove's finance department. Survey participants were asked to assign the tasks to the positions that are identified in Section A.

After development of the survey and prior to its distribution to all members of the CSMFO list serve, a pilot study was conducted to determine any flaws that were present. First, I completed the survey with the City of Elk Grove's information. Second, I called Michelle Neeley, the Accounting Manager for the City of Galt, CA and requested that she complete the survey and provide any necessary feedback that will assist in the success of the survey.

Once a member of the CSMFO list serve, I was able to email the group at members@csmfo.org to disperse the survey to all members. There were two attempts made to solicit responses. During the first attempt, I received 9 responses and 16 out of office replies. The survey was conducted in December and many members were out of the office due to the holidays. After an extension of the survey, I received 4 additional responses and more out of office replies. Including the City of Elk Grove's information, the information analyzed will include 14 California Cities.

The City to respond with the largest population was the City of Fullerton, California. The City of Fullerton has a population of 131,474 and fiscal year 02-03

finance department expenditures of \$3,237,205. The City with the smallest population to respond was Big Bear Lake . The City of Big Bear Lake has a population of 5,841 and fiscal year 02-03 finance department expenditures of \$540,075. The City with the closest population to the City of Elk Grove was the City of Alameda, with a population of 75,000 and fiscal year 02-03 expenditures of \$1,860,000.

Findings

As illustrated in Figures 1 and 2, the City of Elk Grove is far below average in population per full time equivalent (FTE), and cost per citizen.

Figure 1 Population per FTE			
City	Population	FTE's	Population per FTE
Big Bear Lake	5,841	7.2	811
Ukiah	15,500	10	1,550
Cotati	6,811	3	2,270
Orange Cove	8,500	3.5	2,429
Sebastopol	7,805	3	2,602
Calimesa	7,272	2	3,636
Malibu	13,000	3	4,333
Pleasant Hill	33,000	7	4,714
Arcadia	54,000	11	4,909
San Clemente	60,700	12	5,058
Alameda	75,000	14	5,357
Galt	23,000	4	5,750
Fullerton	131,474	10.5	12,521
Elk Grove	85,000	6	14,167
Average FTE's			5,008
Elk Grove FTE's @ average rate			17
Percentage Elk Grove below average			64.65%

The population per FTE was calculated by dividing the population of the City by the number of full time equivalents required to perform the tasks assigned to the finance department. As illustrated in figure 1 the City of Elk Grove' s population per FTE is

approximately 14, 167. This is 64.65% below the average for the survey respondents.

The average population per FTE for the 14 Cities is one FTE per 5,008 citizens. At this rate, with a population of 85,000, the City of Elk Grove would have 17 FTEs.

Figure 2 Finance Department Cost per Citizen FY 02-03			
City	Population	Expenditures	Cost per citizen
Elk Grove	85,000	\$ 806,770	\$ 9.49
Orange Cove	8,500	99,000	11.65
Cotati	6,811	88,000	12.92
Calimesa	7,272	101,000	13.89
Arcadia	54,000	986,000	18.26
San Clemente	60,700	1,274,560	21.00
Pleasant Hill	33,000	788,405	23.89
Fullerton	131,474	3,237,205	24.62
Alameda	75,000	1,860,000	24.80
Galt	23,000	766,000	33.30
Sebastopol	7,805	262,851	33.68
Malibu	13,000	552,434	42.49
Ukiah	15,500	1,300,000	83.87
Big Bear Lake	5,841	540,075	92.46
Average cost per citizen			\$ 31.88
Elk Grove exp if at average			\$ 2,709,850
Percentage Elk Grove below average			70.23%

The cost per citizen was calculated by dividing the fiscal year 2002-2003 expenditures by the population. The average cost of the finance department for the 14 cities is \$31.88 per citizen. With a population of 85,000, the City of Elk Grove has the lowest reported cost of \$9.49 per citizen. At the average rate of \$31.88 per citizen, the City of Elk Grove's expenditures would be \$2,709,850. The expenditures for fiscal year 2002-2003 were \$806,770, which is 70.23% below the average for the 14 cities.

There may be significant items that account for the difference in cost per citizen and population per FTE. Reasons may include a difference in the level or types of

Figure 3

services provided by the department. For example, whereas the City of Elk Grove's finance department includes business and animal licensing, these functions are not functions of many of the responding Cities. Other issues include whether other Cities privatize services similar to those privatized by the City of Elk Grove. This would reduce the number of employees, which could result in a reduction in the number of invoices processed through accounts payable and employees processed through payroll. Another possible impact on the statistics may be if the City provides parks and recreation services or fire services. The City of Elk Grove does not provide such services. They are provided by the Elk Grove Community Services Department, which is a separate entity. It may be necessary in future studies to compare the total City budget, to determine if there is a significant difference in services provided.

After receiving the responses to the survey, I tabulated the necessary education for

Task	Average Score
Accounts Payable	
Process Invoices for payment	0.50
Maintain Files	0.50
Monitor Contracts	0.82
1099 reporting	1.00
Payroll	
Process Timesheets	1.00
Edit Employees in payroll system	1.07
Add employees in payroll system	1.08
Reconcile tax returns to general ledger	1.50
Journal entry preparation	1.62
PERS report preparation	1.21
Workers Comp report preparation	1.09
Maintain Files	0.77
Accounts Receivable	
Input charges into billing system	0.50
Run invoices and mail to customers	0.50
Provide customer service	0.69
Maintain customer files	0.69
Edit customer database	0.50

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each task. I created a table and scored each task numerically depending upon the position responsible for completing the task. If the finance department did not complete the task, it received no score and was not included in calculating the average. Any position that required a bachelors degree received a score of 3, associates degree a score of 2, some college a score of 1, and high school diploma a score of 0. After adding the total score for each task, I calculated the average score. If the average score was 0-0.49, the task was rated as needing a high school diploma, 0.50 – 1.49 needing some college, 1.50 – 2.49 associates degree, and 2.50 and above needing a bachelor's degree.

The accounts payable function is normally staffed with a person that has some college education. The payroll function includes tasks that require some college, and the more technical tasks such as general ledger work require an Associate's Degree. The accounts receivable function also requires some college work.

Figure 3 cont'd

Task	Average Score
Revenue Collection	
Provide Cashiering	0.42
Input cash receipts in accounting system	1.00
Maintain Deposit Files	0.79
Assist customers with Business License applications	0.13
Input applications into business license software	0.33
Run Business License renewals	0.60
Assist customers with Animal License applications	0.33
General Accounting	
Audit general ledger accounts for accuracy	2.86
Financial Reporting to Council & Dept. Heads	2.64
Prepare CAFR	2.73
Budgeting	
Compile budget requests for Council approval	2.86
Prepare budget document for award	2.82
Grants Management	
Financial Reporting to Granting agency	3.00
Record keeping	2.46
Reconciliation of financial reports to general ledger	2.92

Revenue Collection for the City of Elk Grove includes cashiering, recording cash receipts and assisting with licensing. Cashiering and assisting customers with business license and animal license on average require no education higher than a high school diploma. Recording cash receipts, maintaining files, and running business license renewals require some college.

General Accounting is the function that requires detail knowledge of general ledger work. Most tasks under general accounting require a bachelor's degree and are performed by senior personnel. This also holds true for the budgeting and grants management functions.

Recommendation

As referred to previously, there are three types of gaps which include missing KSAs, KSAs possessed by few people, and KSA's not in the right places referred to respectively as quality, quantity, and deployment gaps. After reviewing the skill gap identification tables, I have determined that the City of Elk Grove possesses two of the three gaps. I believe that there is a quantity gap. This is due to the Accounting Manager being the only employee involved in day-to-day activities that holds a bachelor's degree. I also believe that there is a deployment gap. The only employees actively working toward degrees are not in the correct positions, they are in the clerk positions.

As suggested by Brache, there are a variety of methods to fill the gaps. These methods include skill development, succession planning & career development, mentoring, retention and acquisition. With limited resources the first choice would be to develop current staff. This would include providing the necessary training, coaching and mentoring to successfully complete assigned tasks. Training would include those

outlined in the remedy column of the skill gap identification tables. Internal training and coaching can be provided; however, there is a limit to the amount of training that could be provided without an employee attending an accredited college or university to receive in depth training and education. If current staff is not able to attain the necessary knowledge timely, it may be necessary to acquire outside talent by performing an external recruitment.

During the preparation of this research, the City was successful in annexing an area known as Laguna West, which increased the population to approximately 100,000. Using the current cost per citizen, this would support the increase in the department budget by \$142,350 ($\$9.49 \times 15,000$). With an increase of \$142,350, the City would be able to hire a combination of employees within the finance department. Using the budget-as-requirements strategy the City of Elk Grove would be capable of hiring an accountant and additional administrative services clerk. McGregor (1991) defines the budget-as-requirements strategy as the maximum number of people the budget will allow. He states that the "objective is to hire a mix of employees who will be paid salaries that the budget can sustain consistent with pay plans and negotiated wage and benefit packages" (p.227). With a benefit rate of approximately 40%, the cost of an accountant would be approximately \$63,000. The cost of an additional clerk would be approximately \$37,800 for a combined total of \$100,800. This is 29% below the justified budget increase using the current cost per citizen.

It is important to hire an accountant and an additional clerk to close the quantity gap and fulfill the shift coverage requirements of the revenue collection function. An accountant would support the general accounting, auditing, and grants management

function, which will enhance the accounting manager's ability to manage the department. This will close the quantity gap by increasing the number of degreed accountants within the department.

Hiring an additional administrative service clerk is important to the operating efficiency of the revenue collection function. Using McGregor's calculation of shift coverage requirements, it is necessary to have 2.57 FTEs within the revenue collection function. The object of calculating the number of individuals (NI) required for filling shifts is to "establish the number of shifts covered per year (SCPY) and to compute the NI by dividing SCPY by the number of shifts an individual can do per year, adjusted for the leave factors that reduce the actual availability of personnel" (McGregor p.122).

Below is an illustration of this calculation. Shifts are defined as nine- hour segments.

Figure 4

1. Compute number of shifts covered per year (SCPY):

$$10 \text{ shifts per week} \times 52 \text{ weeks per year} = 520 \text{ shifts (SCPY)}$$

2. Compute number of shifts individual can do per year (SIPY):

$$4.44 \text{ shifts per week} \times 52 \text{ weeks per year} = 230.88 \text{ (SIPY)}$$

3. Remove vacation, holiday, sick leave, personal leave and time for training &

development=Available shift per individual (ASPI):

$$230.88 \text{ (SIPY)} - 19.58 \text{ (vacation)} - 8.90 \text{ (training and development days)} = 202.40 \text{ (ASPI)}$$

4. Derive number of individuals (NI) required to fill all stations per year:

$$\text{SCPY/ASPI} = 520/202.40 = 2.57$$

Using this calculation of necessary individuals, the revenue collection needs a minimum of 2.57 employees. Currently there is an administrative services technician and administrative services clerk who serves as support. When one of them is out due to illness or training, it is necessary to pull an employee from another function to provide coverage. The current administrative services clerk also serves as the accounts receivable clerk. In the future the person will also assume the responsibilities of payroll. This makes hiring another administrative service clerk necessary to cover the two FTEs. The current administrative services clerk can assist and serve as 0.14 FTE of the 0.57 needed.

This leaves 0.86 FTE for the payroll and accounts receivable functions. Using the shift coverage requirements for payroll, the function requires 0.21 FTE calculated as follows, with shifts defined as 8 hour days:

Figure 5

1. Compute number of shifts covered per year (SCPY):

$$4 \text{ shifts per month} \times 12 \text{ months per year} = 48 \text{ shifts (SCPY)}$$

2. Compute number of shifts individual can do per year (SIPY):

$$5 \text{ shifts per week} \times 52 \text{ weeks per year} = 260 \text{ (SIPY)}$$

3. Remove vacation, holiday, sick leave, personal leave and time for training &

development=Available shift per individual (ASPI):

$$260 \text{ (SIPY)} - 22 \text{ (vacation)} - 10 \text{ (training and development days)} = 228 \text{ (ASPI)}$$

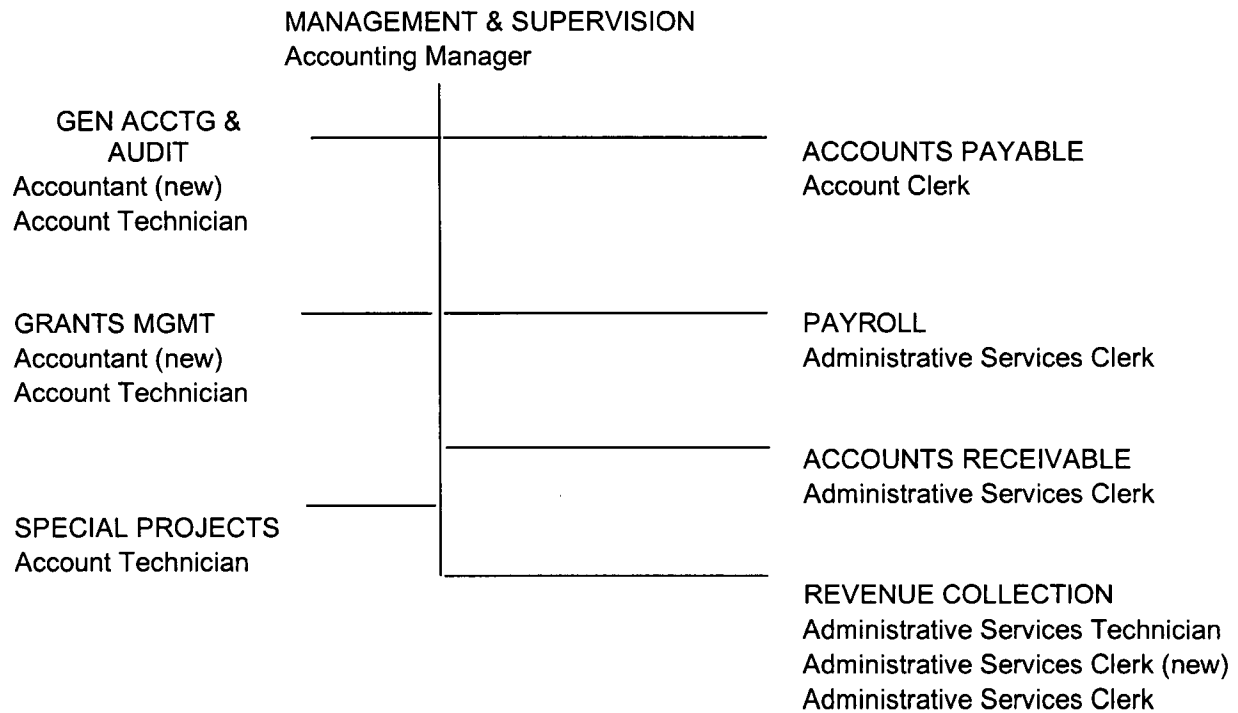
4. Derive number of individuals (NI) required to fill all stations per year:

$$\text{SCPY/ASPI} = 48/228 = 0.21$$

This leaves 0.65 FTE for accounts receivable, which is reasonable with the current workload and future technologies.

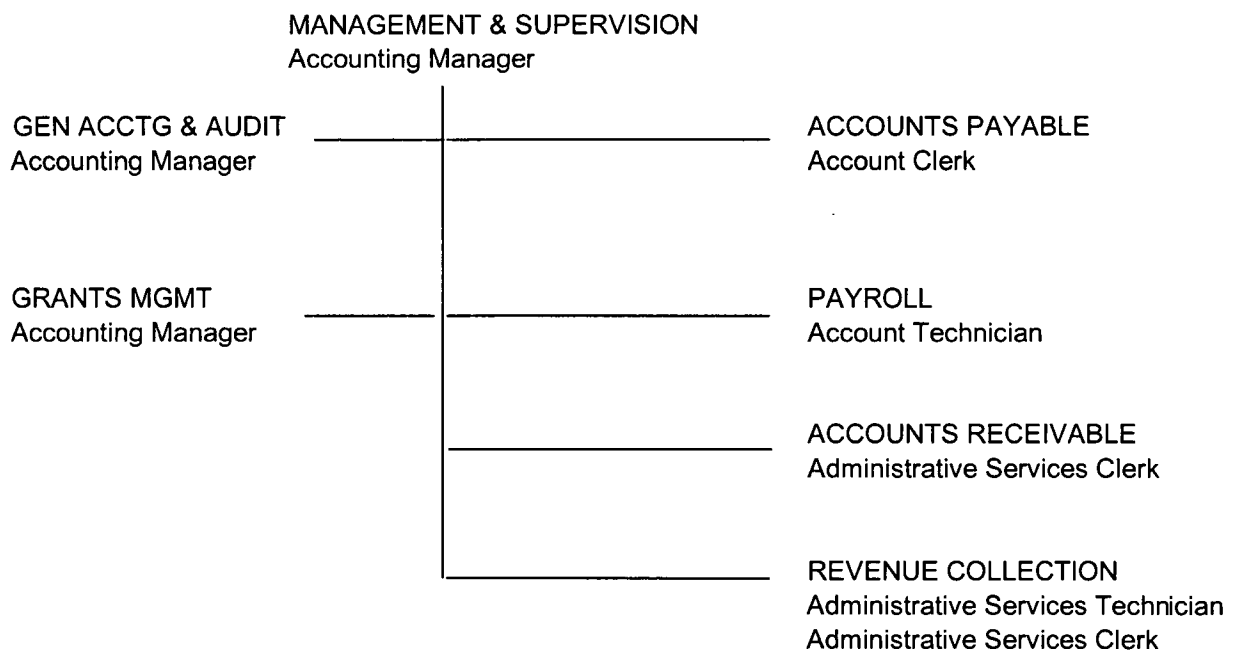
Proposed staffing is as follows with new staff utilizing current cost per citizen:

Figure 6



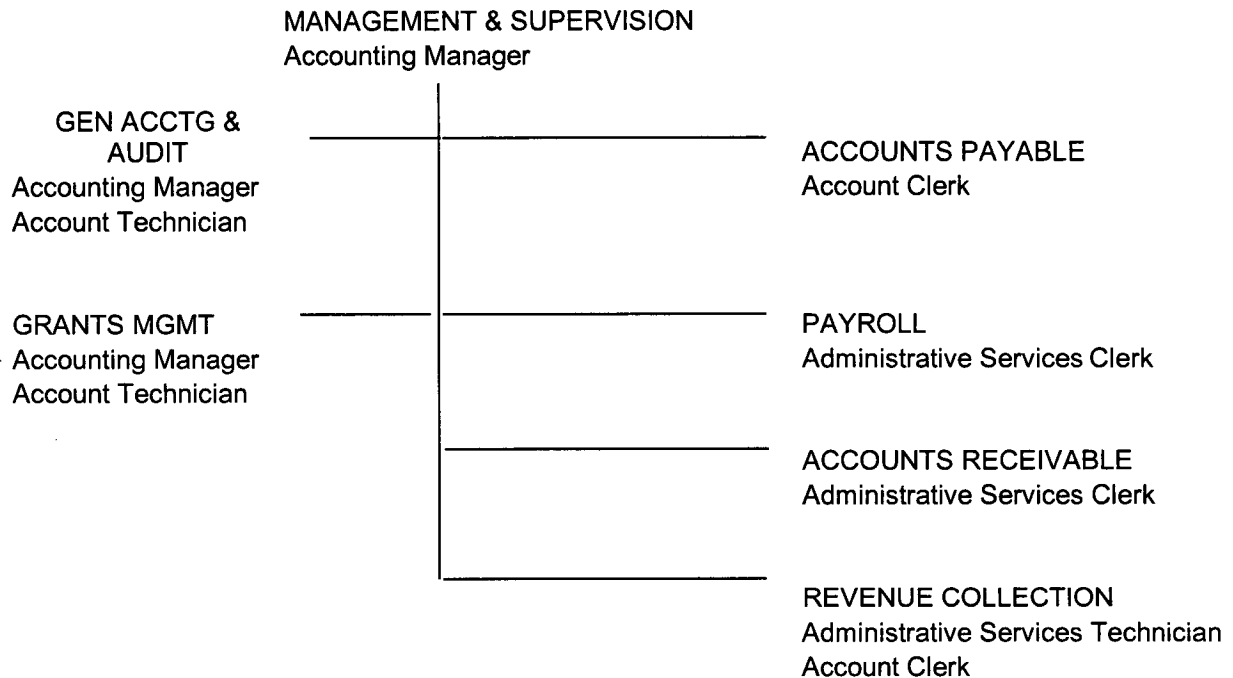
Currently the positions are arranged as follows:

Figure 7



Due to the amount of responsibilities, the Accounting Manager is not able to spend the required time to ensure that all processes are working efficiently. Proposed staffing is as follows with existing staff:

Figure 8



In conclusion, the knowledge, skills, and abilities vary depending on the functions an employee is responsible for completing. In comparing this requirement to what is present in the City of Elk Grove's finance department I have determined that there are two gaps present. Hiring a degreed accountant could fill the first, a quantity gap. Hiring an additional administrative services clerk would fill the second, a gap in shift coverage for the revenue collection function. Using the current cost per citizen, which is well below the average for the surveyed California Cities, the City of Elk Grove would be justified in requesting additional funds to support these positions.

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McGregor, Eugene B . (1991) *Strategic Management of Human Knowledge, Skills, and Abilities*. San Francisco: Jossey-Bass.

Acronyms

MOMS – Corbin Willits Multiple Operations Management Systems, accounting software

FTE – full time equivalents

G/L – general ledger

PCN – personnel change notification forms

T/B – trial balance

GFOA – Government Finance Officer's Association

CSMFO – California Society of Municipal Finance Officers

Appendix A (Job description Questionnaire)

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range

Section B

Directions

Enter the title of the position that is responsible for completing the specified task.

Enter N/A if not applicable

Task	Position Assigned to Task
Accounts Payable	
Process Invoices for payment	
Maintain Files	
Monitor Contracts	
1099 reporting	
Payroll	
Process Timesheets	
Edit Employees in payroll system	
Add employees in payroll system	
Reconcile tax returns to general ledger	
Journal entry preparation	
PERS report preparation	

Workers Comp report preparation	
Maintain Files	
Accounts Receivable	
Input charges into billing system	
Run invoices and mail to customers	
Provide customer service	
Maintain customer files	
Edit customer database	
Revenue Collection	
Provide Cashiering Service	
Input cash receipts in accounting system	
Maintain Deposit Files	
Assist customers with Business License applications	
Input applications into business license software	
Run Business License renewals	
Assist customers with Animal License applications	
General Accounting	
Audit general ledger accounts for accuracy	
Financial Reporting to Council & Dept. Heads	
Prepare CAFR	
Budgeting	
Compile budget requests for Council approval	
Prepare budget document for award	
Grants Management	
Financial Reporting to Granting agency	
Record keeping	
Reconciliation of financial reports to general ledger	

Appendix B (Verbatim written remarks on questionnaire)

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Zenda James	510 747 4888	Alameda	75,000	\$1.86 million

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Supervising Accountant	2	Bachelor's Degree CPA desirable	Excel, analytical skills, communication skills, ability to direct work of accountants	5 years with some supervisory experience	\$6045 - 7349
Accountant	3	Bachelor's Degree	Same as above	3+	\$4810 - \$5846
Administrative Services Coordinator	1	H.S. Diploma + experience in supervising clerical staff Or Associate Degree	Same as above and some supervision of clerical staff	3+	\$4295 - 5223
Administrative Technician II	1	Any combination that provides required knowledge	Excel, Analytical skills, computer skills	3+	\$3740 - \$4604
Administrative Technician III	1	Same as above	Same as above	5+	\$4,384 - \$5,328
Senior Account Clerk	6	Same as above	Same as above	3+	\$2,946 - \$4,003

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	
Process Invoices for payment	Senior Account Clerk
Maintain Files	Senior Account Clerk
Monitor Contracts	Accountant & Project Engineer
1099 reporting	Administrative Services Coordinator
Payroll	
Process Timesheets	Admin Tech III and II
Edit Employees in payroll system	Admin Tech III
Add employees in payroll system	Admin Tech III
Reconcile tax returns to general ledger	Admin Tech II
Journal entry preparation	Accountant, Supervising Accountant
PERS report preparation	Admin Tech II
Workers Comp report preparation	Admin Tech III
Maintain Files	Admin Tech III
Accounts Receivable	
Input charges into billing system	Senior Account Clerk
Run invoices and mail to customers	Senior Account Clerk
Provide customer service	Senior Account Clerk
Maintain customer files	Senior Account Clerk
Edit customer database	Senior Account Clerk
Revenue Collection	
Provide Cashiering Service	Senior Account Clerk
Input cash receipts in accounting system	Senior Account Clerk
Maintain Deposit Files	Senior Account Clerk
Assist customers with Business License applications	Senior Account Clerk
Input applications into business license software	Senior Account Clerk
Run Business License renewals	Senior Account Clerk
Assist customers with Animal License applications	Senior Account Clerk
General Accounting	
Audit general ledger accounts for accuracy	Supervising Accountant
Financial Reporting to Council & Dept. Heads	Department Director
Prepare CAFR	Supervising Accountant
Budgeting	
Compile budget requests for Council approval	Department Director
Prepare budget document for award	Department Director
Grants Management	
Financial Reporting to Granting agency	Accountant
Record keeping	Accountant
Reconciliation of financial reports to general ledger	Accountant & Supervising Accountant

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Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Tracey Hause	626-574-5425	Arcadia	54,000	986,000

Section A

Directions

7. Enter title of position
8. Enter number of people who hold the position
9. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
10. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
11. Enter years of experience required prior to employment
12. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Administrative Services Director	1	Bachelors		7 years, 5 years supervisory	8,394-10,482
Fin Serv Mgr/Treasurer	1	Bachelors		6 years, 4 years supervisory	6,889 – 8,604
Accounting Supervisor	1	Bachelors		5 years, 3 years supervisory	5,381 – 6,721
Accounting Specialist	1	12 th Grade w/some college		4 years payroll experience	3,496 – 4,365
Revenue Collection Specialist	1	12 th Grade w/some college		4 years revenue collection experience	3,496 – 4,365
Senior Accounting Technician	3	12 th Grade w/some college		4 years technical accounting experience	3,168 – 3,955
Accounting Tech II	2	12 th Grade		3 years clerical experience	2,732 – 3,411
Accounting Tech I	1	12 th Grade		1 year clerical experience	2,475 – 3,091

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	
Process Invoices for payment	Sr. Acct Tech
Maintain Files	"
Monitor Contracts	Departments
1099 reporting	Sr. Acct Tech
Payroll	
Process Timesheets	Acct Specialist
Edit Employees in payroll system	"
Add employees in payroll system	HR
Reconcile tax returns to general ledger	Acct Specialist
Journal entry preparation	"
PERS report preparation	"
Workers Comp report preparation	HR
Maintain Files	Acct Specialist
Accounts Receivable	
Input charges into billing system	Sr. Acct Tech
Run invoices and mail to customers	"
Provide customer service	"
Maintain customer files	"
Edit customer database	"
Revenue Collection	
Provide Cashiering Service	Acct Tech I
Input cash receipts in accounting system	Automated
Maintain Deposit Files	Revenue Collect Spec
Assist customers with Business License applications	Another Dept
Input applications into business license software	"
Run Business License renewals	"
Assist customers with Animal License applications	Acct Tech I
General Accounting	
Audit general ledger accounts for accuracy	Accounting Supervisor
Financial Reporting to Council & Dept. Heads	Adm Serv Dir
Prepare CAFR	Auditors
Budgeting	
Compile budget requests for Council approval	Financial Serv Mgr
Prepare budget document for award	Financial Serv Mgr
Grants Management	
Financial Reporting to Granting agency	Management Analyst
Record keeping	"
Reconciliation of financial reports to general ledger	Financial Serv Mgr

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Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Jone Hayes	707 665-3629	Cotati	6,811	88, 000

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantit y	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Finance Director	1	Bachelors			\$5,597- 6,803
Accounting Specialist	1	any combination that provides the required knowledge			\$3,410- 4,145
Accounting Assistant	1	any combination that provides the required knowledge			\$3,186- 3,872

Section B:	
Directions	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	
Process Invoices for payment	Accounting Assistant
Maintain Files	Accounting Assistant
Monitor Contracts	Accounting Assistant / Finance Director
1099 reporting	Accounting Assistant (with review by Finance Director)
Payroll	
Process Timesheets	Accounting Specialist
Edit Employees in payroll system	Accounting Specialist
Add employees in payroll system	Accounting Specialist
Reconcile tax returns to general ledger	Accounting Specialist
Journal entry preparation	Payroll Service
PERS report preparation	Accounting Specialist
Workers Comp report preparation	Accounting Specialist
Maintain Files	Accounting Specialist
Accounts Receivable	
Input charges into billing system	Accounting Assistant
Run invoices and mail to customers	Accounting Assistant
Provide customer service	Accounting Assistant
Maintain customer files	Accounting Assistant
Edit customer database	Accounting Assistant
Revenue Collection	
Provide Cashiering Service	Accounting Assistant
Input cash receipts in accounting system	Mostly Accounting Assistant, but all positions
Maintain Deposit Files	Accounting Specialist
Assist customers with Business License applications	Accounting Specialist, all
Input applications into business license software	Accounting Assistant
Run Business License renewals	Accounting Specialist
Assist customers with Animal License applications	Community Services Officer (PD)
General Accounting	
Audit general ledger accounts for accuracy	Finance Director
Financial Reporting to Council & Dept. Heads	Accounting Specialist, Finance Director
Prepare CAFR	Finance Director
Budgeting	
Compile budget requests for Council approval	Finance Director
Prepare budget document for award	N/A
Grants Management	
Financial Reporting to Granting agency	Finance Director
Record keeping	Finance Director/Accounting Specialist
Reconciliation of financial reports to general ledger	Finance Director

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Preparer's Name	Preparer's Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
MICHELLE NEELEY	209 366-7156	GALT	Approx 23,000	\$766K

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

Please refer to website below for detail job descriptions

<http://www.ci.galt.ca.us/site/Depts/HumanResources/ClassificationSpecifications/>

1. Position	2. Education Required	3. Skills Required	4. Years of Experience	5. Salary Range
AAI				20,772-26,544
AAII				23,520-30,048
Accountant				36,312-44,160
Acct Mgr				46,920-57,024

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	
Process Invoices for payment	AAII
Maintain Files	AAII
Monitor Contracts	ACCOUNTING MGR
1099 reporting	AAII
Payroll	AAII
Process Timesheets	AAII
Edit Employees in payroll system	AAII
Add employees in payroll system	AAII
Reconcile tax returns to general ledger	AAII
Journal entry preparation	AAII
PERS report preparation	AAII
Workers Comp report preparation	AAII
Maintain Files	AAII
Accounts Receivable	
Input charges into billing system	AAII
Run invoices and mail to customers	AAII
Provide customer service	AAII
Maintain customer files	AAII
Edit customer database	AAII
Revenue Collection	
Provide Cashiering Service	AAI/II
Input cash receipts in accounting system	AAI/II
Maintain Deposit Files	AAI/II
Assist customers with Business License applications	AAI/II
Input applications into business license software	AAI/II
Run Business License renewals	AAI/II
Assist customers with Animal License applications	NA
General Accounting	
Audit general ledger accounts for accuracy	ACCOUNTANT & MGR
Financial Reporting to Council & Dept. Heads	ACCOUNTANT & MGR
Prepare CAFR	ACCOUNTANT & MGR
Budgeting	
Compile budget requests for Council approval	ACCOUNTANT & MGR
Prepare budget document for award	ACCOUNTANT & MGR
Grants Management	
Financial Reporting to Granting agency	ACCOUNTING MGR
Record keeping	ACCOUNTING MGR
Reconciliation of financial reports to general ledger	ACCOUNTING MGR

Knowledge, Skills, & Abilities 48

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Glenn Steinbrink	714-738-6523	Fullerton, Ca	131,474	\$3,237,205

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Fiscal Services Mgr	1	4 year degree	Same as your city	5	5910-7543
Acctg Supvr	1	4 year degree		5	5225-6351
Accountant II	3	4 year degree		4	3133-3399
Budget Analyst	1	4 year degree		4	4976-6351
Payroll Technician	1	H.S.		4	3052-3895
Account Clerk II	3.5	H.S.		4	2342-2989

Section B	
Direction:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	Acct Clerk II
Process Invoices for payment	same
Maintain Files	same
Monitor Contracts	Purchasing or the other dept
1099 reporting	Accountant II
Payroll	Payroll tech
Process Timesheets	same
Edit Employees in payroll system	same
Add employees in payroll system	same
Reconcile tax returns to general ledger	Acctg mgr
Journal entry preparation	Acct II
PERS report preparation	Payroll tech
Workers Comp report preparation	Personnel dept
Maintain Files	Payroll tech
Accounts Receivable	Acct clerk II
Input charges into billing system	same
Run invoices and mail to customers	same
Provide customer service	same
Maintain customer files	same
Edit customer database	same
Revenue Collection	Different division of the dept
Provide Cashiering Service	
Input cash receipts in accounting system	Accountant II
Maintain Deposit Files	
Assist customers with Business License applications	
Input applications into business license software	
Run Business License renewals	
Assist customers with Animal License applications	
General Accounting	
Audit general ledger accounts for accuracy	Acctg supvr
Financial Reporting to Council & Dept. Heads	same
Prepare CAFR	same
Budgeting	
Compile budget requests for Council approval	Budget analyst
Prepare budget document for award	N/a
Grants Management	Na
Financial Reporting to Granting agency	na
Record keeping	na
Reconciliation of financial reports to general ledger	na

Knowledge, Skills, & Abilities 50

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Julia James	310-456-2489	Malibu	13,000	\$552,434*

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Admin. Services Dir.	1	Bachelor's Degree	Gov't Acctg, Leadership/Mgt H.R., Inf. Tech	5 yrs public exp (incl. 3 yrs supervisory)	\$7,493 – \$9,719
Acct. Tech	2	College-lvl coursework in Acctg	Analytical, effective emp. relations & communication, 10-key & office	2 yrs acctg exp	\$2,958 - \$3,845

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	Account Technician
Process Invoices for payment	Account Technician
Maintain Files	Account Technician
Monitor Contracts	Account Technician
1099 reporting	Account Technician
Payroll	Account Technician
Process Timesheets	Account Technician
Edit Employees in payroll system	Account Technician
Add employees in payroll system	Account Technician
Reconcile tax returns to general ledger	Account Technician
Journal entry preparation	Account Technician
PERS report preparation	Account Technician
Workers Comp report preparation	Account Technician
Maintain Files	Account Technician
Accounts Receivable	
Input charges into billing system	Account Technician
Run invoices and mail to customers	Account Technician
Provide customer service	Account Technician
Maintain customer files	Account Technician
Edit customer database	Account Technician
Revenue Collection	
Provide Cashiering Service	N/A
Input cash receipts in accounting system	Account Technician
Maintain Deposit Files	Account Technician
Assist customers with Business License applications	N/A
Input applications into business license software	N/A
Run Business License renewals	N/A
Assist customers with Animal License applications	N/A
General Accounting	
Audit general ledger accounts for accuracy	Admin. Services Director
Financial Reporting to Council & Dept. Heads	Admin. Services Director
Prepare CAFR	Admin. Services Director
Budgeting	
Compile budget requests for Council approval	Admin. Services Director
Prepare budget document for award	Admin. Services Director
Grants Management	
Financial Reporting to Granting agency	Admin. Services Director
Record keeping	Admin. Services Director
Reconciliation of financial reports to general ledger	Admin. Services Director
* Responses pertain to Finance division only – not entire department.	

Knowledge, Skills, & Abilities 52

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Rich Ricci	925.671.5219	Pleasant Hill	33,000	\$788,405

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Director of Finance	1	BS	Ability to analyze, plan, supervise, evaluate, delegate and communicate effectively	5-7 years with supervisory experience	\$8,115-11,315
Accounting Manager	1	BS	Ability to supervise and prepare, report, analyze and interpret financial information	4 years, 2 in supervisory capacity	\$6,015-8,390
Accountant	1	BS	Examine and verify accounting transactions, prepare journals, coordinate monthly GL close and report generation	3 years	\$3,365-4,467
Payroll Technician	1	HS	Review timesheets, input data, generate semi-monthly payroll, maintain payroll records, generate vendor and tax payments	3 years	\$2,821-3,649
Accounting Technician	3	HS	Computer, MS Office Suite, data input, process payments, billings, administer business license ordinance	3 years	\$2,633-3,410

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	Accounting Technician
Process Invoices for payment	Accounting Technician
Maintain Files	Accounting Technician
Monitor Contracts	Accounting Technician
1099 reporting	Accounting Technician
Payroll	Payroll Technician
Process Timesheets	Payroll Technician
Edit Employees in payroll system	Payroll Technician
Add employees in payroll system	Payroll Technician
Reconcile tax returns to general ledger	Payroll Technician
Journal entry preparation	Payroll Technician
PERS report preparation	Payroll Technician
Workers Comp report preparation	Payroll Technician
Maintain Files	Payroll Technician
Accounts Receivable	Accounting Technician
Input charges into billing system	Accounting Technician
Run invoices and mail to customers	Accounting Technician
Provide customer service	Accounting Technician
Maintain customer files	Accounting Technician
Edit customer database	Accounting Technician
Revenue Collection	Accounting Technician
Provide Cashiering Service	Accounting Technician
Input cash receipts in accounting system	Accounting Technician
Maintain Deposit Files	Accounting Technician
Assist customers with Business License applications	Accounting Technician
Input applications into business license software	Accounting Technician
Run Business License renewals	Accounting Technician
Assist customers with Animal License applications	Accounting Technician
General Accounting	
Audit general ledger accounts for accuracy	Accounting Manager
Financial Reporting to Council & Dept. Heads	Accounting Manager
Prepare CAFR	Accounting Manager
Budgeting	
Compile budget requests for Council approval	Director of Finance
Prepare budget document for award	Director of Finance
Grants Management	
Financial Reporting to Granting agency	Accountant
Record keeping	Accountant
Reconciliation of financial reports to general ledger	Accountant

Knowledge, Skills, & Abilities 54

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
R. Puccinelli	707-823-7863	SEBASTOPOL	7,805	\$262,851

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Fiscal Analyst	1	A.A.	Management, Technical, mathematical	3 years	3677-4470 per month
Account Clerk II	1	H.S.	Mathematical	1 year	2995-3640 per month
Finance Director	1	B.A.	Management, Technical, Mathematical, time mgt.	5 years	5571-6772 per month

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	
Process Invoices for payment	Acct. Clerk
Maintain Files	Acct. Clerk
Monitor Contracts	Fiscal Analyst
1099 reporting	Fiscal Analyst
Payroll	
Process Timesheets	Fiscal Analyst
Edit Employees in payroll system	"
Add employees in payroll system	"
Reconcile tax returns to general ledger	"
Journal entry preparation	Finance Director
PERS report preparation	Finance Director
Workers Comp report preparation	Finance Director
Maintain Files	Fiscal Analyst
Accounts Receivable	
Input charges into billing system	Account Clerk
Run invoices and mail to customers	Account Clerk
Provide customer service	All
Maintain customer files	Account Clerk
Edit customer database	Account Clerk
Revenue Collection	
Provide Cashiering Service	Account Clerk
Input cash receipts in accounting system	Fiscal Analyst
Maintain Deposit Files	Fiscal Analyst
Assist customers with Business License applications	Account Clerk
Input applications into business license software	Account Clerk
Run Business License renewals	Account Clerk
Assist customers with Animal License applications	N/a
General Accounting	
Audit general ledger accounts for accuracy	Finance Director
Financial Reporting to Council & Dept. Heads	Finance Director
Prepare CAFR	Fiscal Analyst
Budgeting	
Compile budget requests for Council approval	Finance Director
Prepare budget document for award	Finance Director
Grants Management	
Financial Reporting to Granting agency	Finance Director
Record keeping	Fiscal Analyst
Reconciliation of financial reports to general ledger	Fiscal Analyst

Knowledge, Skills, & Abilities 56

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Gordon Elton	707-463-6220	Ukiah	15,500	\$1.3M

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

Position	Quantity	Education Required	Skills Required	Years of Experience	Salary Range
Finance Director	1	BA/BS	Government Accounting & supervision	5	5,940-7,221
Accounting Manager	1	BA	General Ledger accounting, financial statements	4 with 2 gov't	3,748-4,556
Payroll Officer	1	BA preferred	Government payroll	3	3,480-4,230
IT Coordinator	1	BA	Mainframe and PC network management; employee software training	4	3,360-4,085
Customer Service Supervisor	1	BA preferred	Customer service supervision; Report preparation	3	3,748-4,556
Purchasing Agent	1	BA preferred	Purchasing and inventory control	5	3,360-4,085
Accounts Payable Specialist	1	HS Diploma	Bookkeeping	2	2,652-3,224
Senior Customer Service Rep	1	HS Diploma	Billing & Collection; lift 40#	3	2,856-3,472
Customer Service Rep III	2	HS Diploma	Billing & Collection; lift 40#	3	2,652-3,224
Customers Service Rep II	1	HS Diploma	Billing & Collection; lift 40#	3	2,524-3,068
Customer Service Rep I	1	HS Diploma	Cashiering, lift 40#	2	2,403-2,921
Utility Services Attendant	1	HS Diploma	Maintenance & installation of meters	2	3,231-3,928
Meter Reader	2	HS Diploma	Meter reading, time management	1	2,786-3,387
Meter Reader Part-time	1	HS Diploma	Meter reading, time management	1	\$15 - \$19/hr
Utility Clerk Part-time	2	HS Diploma	Office experience, lift 40#	1	\$8 - \$18
IT Assistant part-time	1		Verbal & written communication, knowledge of PC maintenance, network troubleshooting	Sufficient to demonstrate ability	\$11

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	
Process Invoices for payment	Accounts Payable Specialist
Maintain Files	Accounts Payable Specialist
Monitor Contracts	Accounts Payable Specialist
1099 reporting	Accounts Payable Specialist
Payroll	
Process Timesheets	Payroll Officer
Edit Employees in payroll system	Payroll Officer
Add employees in payroll system	Payroll Officer
Reconcile tax returns to general ledger	Finance Manager, Payroll Officer
Journal entry preparation	Finance Manager, Payroll Officer
PERS report preparation	Payroll Officer
Workers Comp report preparation	Payroll Officer
Maintain Files	Payroll Officer
Accounts Receivable	
Input charges into billing system	Customer Service Rep III, Customer Service Rep II
Run invoices and mail to customers	Customer Service Rep III, Customer Service Rep II
Provide customer service	Senior Customer Service Rep, Customer Service Rep III, Customer Service Rep II, Customer Service Rep I, Meter Readers, Meter Service Attendant
Maintain customer files	Senior Customer Service Rep, Customer Service Rep III, Customer Service Rep II, Customer Service Rep I, Utility Clerk
Edit customer database	Senior Customer Service Rep, Customer Service Rep III, Customer Service Rep II, Customer Service Rep I, Utility Clerk
Revenue Collection	
Provide Cashiering Service	Customer Service Rep I, Utility Clerk
Input cash receipts in accounting system	Customer Service Rep I, Utility Clerk
Maintain Deposit Files	Customer Service Rep III, Customer Service Rep II, Customer Service Rep I
Assist customers with Business License applications	Customer Service Rep II, Customer Service Rep I
Input applications into business license software	Customer Service Rep II
Run Business License renewals	Customer Service Rep II
Assist customers with Animal License applications	n/a
General Accounting	
Audit general ledger accounts for accuracy	Finance Director, Finance Manager
Financial Reporting to Council & Dept. Heads	Finance Director, Finance Manager
Prepare CAFR	n/a
Budgeting	
Compile budget requests for Council approval	Finance Director, Budget Manager
Prepare budget document for award	n/a
Grants Management	
Financial Reporting to Granting agency	Department receiving the grant
Record keeping	Finance Manager, Department receiving the grant
Reconciliation of financial reports to general ledger	Finance Manager

Knowledge, Skills, & Abilities 58

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Gloria Leon	59-626-5170	Orange Cove	8,500	99,000

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Finance Director	1	Bachelor's Degree	Excel, 10-key, office machines, analytical skills, communication skills, management skills	4	\$4583 – 5,600
Account Clerk II	1	None	Excel, 10-key, office machines, develop and maintain records, interpret computer printouts, math computations, payroll	2 years	2,700-3,300
Cashier	1.5	None	10-key, office machines, answer phones, maintain records	1 year	1,500-2500

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	Account Clerk II
Process Invoices for payment	
Maintain Files	
Monitor Contracts	
1099 reporting	
Payroll	Account Clerk II
Process Timesheets	
Edit Employees in payroll system	
Add employees in payroll system	
Reconcile tax returns to general ledger	
Journal entry preparation	
PERS report preparation	
Workers Comp report preparation	
Maintain Files	
Accounts Receivable	Finance Director
Input charges into billing system	
Run invoices and mail to customers	
Provide customer service	
Maintain customer files	
Edit customer database	
Revenue Collection	Cashier (S)
Provide Cashiering Service	
Input cash receipts in accounting system	
Maintain Deposit Files	
Assist customers with Business License applications	
Input applications into business license software	
Run Business License renewals	
Assist customers with Animal License applications	
General Accounting	Finance Director
Audit general ledger accounts for accuracy	
Financial Reporting to Council & Dept. Heads	
Prepare CAFR	N/a
Budgeting	Finance Director
Compile budget requests for Council approval	
Prepare budget document for award	
Grants Management	Finance Director
Financial Reporting to Granting agency	
Record keeping	
Reconciliation of financial reports to general ledger	

Knowledge, Skills, & Abilities 60

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Kathleen Smith	909-866-5831	Big Bear Lake	5841	\$540,075

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Finance Director	1	BA degree Accounting. Master preferred		7 years in the Public Sector, 5 years in management	Contract
Finance Supervisor	1	BA degree in Finance/Accounting		Four year experience as Supervisor in a public sector	26.57- 31.21
Senior Accountant	1	BA degree in Finance or Accounting	Accounting Test is administered	Four years experience as an accountant in a public sector	23.83- 28.96
Account Tech	1	BA degree Accounting.is preferred	Typing and basic accounting test	One year as an accountant in the public sector, four years related experience if not in public	17.20- 20.91
Account Clerk	1	High School diploma. Associate degree is preferred	Typing and basic accounting test	Three years in Finance capacity for a public sector	13.37- 16.25
Purchasing Agent	1	MBA or related degree and possession of a CPM certification is preferred	Typing and basic accounting test	Five years experience as an performing purchasing in a public sector	23.13- 28.12
Admin Sec	1	High School diploma. Associate degree is preferred	Typing, accounting test	Two years working in a admin capacity	14.92- 18.13

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	Account Clerk
Process Invoices for payment	Account Clerk
Maintain Files	Account Clerk
Monitor Contracts	Purchasing Agent
1099 reporting	Account Clerk
Payroll	
Process Timesheets	Account Tech
Edit Employees in payroll system	Account Tech
Add employees in payroll system	Account Tech
Reconcile tax returns to general ledger	Account Tech
Journal entry preparation	Senior Accountant
PERS report preparation	Account Clerk
Workers Comp report preparation	n/a
Maintain Files	Admin clerk
Accounts Receivable	Account Tech
Input charges into billing system	n/a (manual)
Run invoices and mail to customers	n/a (manual)
Provide customer service	Account Tech
Maintain customer files	Account Tech
Edit customer database	n/a (manual)
Revenue Collection	
Provide Cashiering Service	Account Clerk
Input cash receipts in accounting system	Account Clerk
Maintain Deposit Files	Account Clerk
Assist customers with Business License applications	Admin Sec
Input applications into business license software	Admin Sec
Run Business License renewals	Finance Supervisor
Assist customers with Animal License applications	n/a
General Accounting	
Audit general ledger accounts for accuracy	Finance Supervisor/Sr. Acct
Financial Reporting to Council & Dept. Heads	Finance Director
Prepare CAFR	Finance Director/Sr. Accountant
Budgeting	
Compile budget requests for Council approval	Finance Director
Prepare budget document for award	Finance Director
Grants Management	
Financial Reporting to Granting agency	Finance Director/supervisor
Record keeping	Same
Reconciliation of financial reports to general ledger	same

Knowledge, Skills, & Abilities 62

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Debbie Cain	909-795-9801	Calimesa	7,272	101,000

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Finance Director	1	Master's Degree desired	Ability to direct Finance Dept and support staff to accomplish the goals and activities of the City	Minimum 5 Yrs	\$4,734 - \$6,043
Accounting Technician	1	AAS	Excel, 10-key, analytical skills, A/P, Payroll, Communication skills, Computer skills.	2 Yrs accounting experience; Govtl acctg desireable	\$2,168 - \$2,768
Accounting Clerk	0	HS Grad	General office procedures & equipment; basic acctg principles, computer spreadsheet software	1 Yr	\$1,783 - \$2,275

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	Accounting Tech
Process Invoices for payment	Accounting Tech
Maintain Files	Acctg Tech
Monitor Contracts	Finance Director
1099 reporting	Acctg Tech
Payroll	
Process Timesheets	Acctg Tech
Edit Employees in payroll system	Finance Dir
Add employees in payroll system	Finance Dir
Reconcile tax returns to general ledger	Finance Dir
Journal entry preparation	Acctg Tech
PERS report preparation	Finance Dir
Workers Comp report preparation	Finance Dir
Maintain Files	Acctg Tech
Accounts Receivable	
Input charges into billing system	N/A
Run invoices and mail to customers	N/A
Provide customer service	N/A
Maintain customer files	N/A
Edit customer database	N/A
Revenue Collection	
Provide Cashiering Service	Receptionist/front desk duties
Input cash receipts in accounting system	Acctg Tech
Maintain Deposit Files	Acctg Tech
Assist customers with Business License applications	Administrative Asst/not finance task
Input applications into business license software	Administrative Asst/not finance task
Run Business License renewals	Administrative Asst/not finance task
Assist customers with Animal License applications	N/A
General Accounting	
Audit general ledger accounts for accuracy	Finance Director
Financial Reporting to Council & Dept. Heads	Finance Director
Prepare CAFR	Finance Director
Budgeting	
Compile budget requests for Council approval	Finance Director
Prepare budget document for award	Finance Director
Grants Management	
Financial Reporting to Granting agency	Grants Writer & Finance Director
Record keeping	Grants Writer & Finance Director
Reconciliation of financial reports to general ledger	Finance Director

Knowledge, Skills, & Abilities 64

Prepared By	Phone Number	Name of City	City Population	Finance Dept Expenditures FY 02-03
Tom Rendina	949-361-8312	San Clemente	60,700	\$1,274,560

Section A

Directions

1. Enter title of position
2. Enter number of people who hold the position
3. Enter level of education required (i.e. Bachelors Degree, Associates Degree, 12 units of accounting, etc.)
4. Enter skills required (i.e. 10-key, communication skills, organization skills. Etc.)
5. Enter years of experience required prior to employment
6. Enter salary range for the position

1. Position	2. Quantity	3. Education Required	4. Skills Required	5. Years of Experience	6. Salary Range
Finance Manager	1	Bachelor's degree, MBA preferred	Windows, 10-key, Mgmt, analytical skills, communication skills	5	6533-7941
Accounting Supervisor	1	Bachelor's degree	Windows, 10-key, analytical skills, communication skills	3	4739-5760
Accountant	1	Bachelor's degree	Windows, 10-key, analytical skills, communication skills	2	4293-5218
Senior Accounting Specialist	1	High School Diploma plus experience in accounting	Excel, 10-key, office machines, develop & maintain records, interpret computer printouts, math computations	3	3272-3977
Accounting Specialist	2	High School Diploma plus experience in accounting	Excel, 10-key, office machines, develop & maintain records, interpret computer printouts, math computations	1	2822-3430
Principal Financial Analyst	1	Bachelor's degree plus experience in governmental accounting	Windows, 10-key, analytical skills, communication skills	5	5231-6358
Financial Analyst	1	Bachelor's degree, MBA preferred	Windows, 10-key, analytical skills, communication skills	2	4979-6052
Customer Service Representative	4	High School Diploma plus experience in accounting	Windows, 10-key, communication skills and some cashiering experience	1	2753-3346

Section B	
Directions:	
Enter the title of the position that is responsible for completing the specified task.	
Task	Position Assigned to Task
Accounts Payable	Accounting specialist
Process Invoices for payment	Accounting specialist
Maintain Files	Accounting specialist
Monitor Contracts	Accounting specialist
1099 reporting	Accounting specialist
Payroll	
Process Timesheets	Sr. Accting Specialist
Edit Employees in payroll system	Sr. Accting Specialist
Add employees in payroll system	Sr. Accting Specialist
Reconcile tax returns to general ledger	Accountant
Journal entry preparation	Accting Supvsr/Accountant
PERS report preparation	Accountant
Workers Comp report preparation	Sr. Accting Specialist
Maintain Files	Accounting specialist
Accounts Receivable	Accounting specialist
Input charges into billing system	Accounting specialist
Run invoices and mail to customers	Accounting specialist
Provide customer service	Accounting specialist
Maintain customer files	Accounting specialist
Edit customer database	Accounting specialist
Revenue Collection	Customer Service Reps
Provide Cashiering Service	Customer Service Reps
Input cash receipts in accounting system	Customer Service Reps
Maintain Deposit Files	Customer Service Reps
Assist customers with Business License applications	Not finance function
Input applications into business license software	Not finance function
Run Business License renewals	Not finance function
Assist customers with Animal License applications	Accounting specialist
General Accounting	Accting Supvsr/Accountant
Audit general ledger accounts for accuracy	Accounting Supvsr
Financial Reporting to Council & Dept. Heads	Prin. Financial Analyst
Prepare CAFR	Finance Mgr
Budgeting	Fiance Mgr/Prin. Financial Analyst
Compile budget requests for Council approval	Prin Financial Analyst
Prepare budget document for award	Prin Financial Analyst
Grants Management	
Financial Reporting to Granting agency	Financial Analyst
Record keeping	Financial Analyst
Reconciliation of financial reports to general ledger	Accting Supvsr/Accountant