



Budget Change Request

Change request information

Title Accounting Analyst - 1 FTE Request
Number B-34-068 Department 34 - Public Works
Requester Karen Weiss
Published by Jay Saiki Publish Date 2023-08-24
Change Type Policy Change

Board outcome *(to be entered by budget after Board action)*

Board Decision
Board Changes

Funds affected

Fund 1190 - Roads &
General Fund Affected? No More Than One Fund Affected? No

Policy request priority and connection to the strategic plan

Priority # 1 Strategic Plan Healthy Natural and

Does this request include federal, state, or private grants?

Grant Funded? None
Grantor and timeframe

Does this request affect current positions or propose new positions?

HR Payroll e-mailed? Yes Position Impact Adds Position(s)
Current position numbers affected

What do you need and why? Include any unexpected and external requirements.

Statement of Need

Public Works is requesting an Accounting Analyst for the financial team for the following reasons:

- Current level of work is too extensive to manage with existing staff. Exit interviews from staff leaving Public Works have indicated workload is too large and does not provide enough time to complete quality work, for adequate training, or documentation of work processes/responsibilities. Additionally, during 2022 the Senior Management Analyst was promoted to Assistant Director with no corresponding increase in financial staff. The Assistant Director is still providing a significant amount of accounting and financial support. Financial management staff (2 positions) routinely work 45-70+ hour work weeks, which is not sustainable and quantifies the need for an additional full-time staff.
- Accounting responsibilities for the Roads and Transportation division are significantly more complex than other Public Works divisions, warranting a higher-level classification than is currently provided by the Accounting Assistant series classification. These responsibilities include sensitive reporting requirements to the County Road Administration Board (CRAB), a regulatory agency. To delegate tasks from management positions, a higher-level classification is required.
- Increasing expectations around budget planning, development and financial planning/reporting require additional staff.
- Capital project budgeting and an increased capital program have added workload and complexity to the division. Our capital program has increased over 200% in recent years. The Roads and Transportation division has the most extensive capital project program with the greatest complexity of funding mechanisms. In 2023, the Roads & Transportation division is managing approximately 20 state and federal grants exceeding \$10M in budget.
- Additional financial requirements, processes and complexities will be required with the TC Connect ERP implementation. Specifically, additional system requirements and limitations related to grants and projects will increase workload. The Roads and Transportation division has the largest portfolio of grants and projects to manage.

The estimated cost of this position is \$108K and \$112K for 2024 and 2025 respectively. As context, Public Works financial staff manage a budget of over \$157M (approx. 25% of the County's budget), 25 funds (28% of total County funds) for 7 separate lines of business, and in 2023, provide accounting for 93 planned capital projects (83% of the County's capital program).

How will this change the performance of your office or department?

Statement of Need

Public Works takes great pride in the quality and accuracy of its financial work products. However, with current staffing levels and staffing transitions, it is not possible to meet financial standards without financial management working excessively long hours and weekends. High demands placed on current staff have led to significant staff turnover. Of our current financial team, 6 of 10 positions have been with Public Works less than 1 year. The additional of this position will provide some much-needed higher-level accounting skills to support our Roads & Transportation financial needs and overall financial program, allow for the delegation of responsibilities, and provide a more sustainable work-life balance for financial management.

Expenditure, FTE and revenue assumptions plus current budget level

Assumptions

Based on the budgeted costs for an Accounting Analyst FTE.

Current Budget Level

Public Works budget for 2023 = \$157,867,981

The Finance/Accounting group is currently comprised of:

- 1 - Assistant Director performing significant financial support and tasks
- 1 - Fiscal Manager responsible for financial group operations, oversight and budget
- 1 - Fiscal Analyst currently providing water & sewer utilities financial support, assisting with day-to-day operations and supervision of 2 Accounting Assistant IIs
- 3 - Accounting Assistant IVs - 1 for Roads, 1 Solid Waste, 1 Payroll & Noxious Weeds/Lakes financial support
- 1 - Accounting Assistant III - Parks & Trails and Payroll
- 1 - Accounting Assistant III - project position, to support ERP implementation
- 2 - Accounting Assistant IIs - customer service for 800+ utility customers, A/P data entry and reconciliations, safety footwear purchases, credit card issuance, etc.

What happens if this isn't funded? Are there other options?

Impacts and Alternatives

Continue with existing staffing levels which will result in reduced ability to meet financial requirements and products. Public Works level of financial service and quality of work will decrease.

How does this request affect other offices and departments?

Impact to Other Departments

IT Services

Which Other Departments are Affected? IT - Computer (will be absorbed in current budget)

Operating Transfer Needed?

No

Operating Transfer Coding and Amount

Personnel Information

FTE	Number	Name	Start Date	End Date
0.98	@ Accounting Analyst / 618u13	ACCOUNTING ANALYST	2024-01-01	
0.02	@ Accounting Analyst / 618u13	ACCOUNTING ANALYST	2024-01-01	
1.00	< Total			

Operating Revenue Line Items

Org Code	Object Code	Object Description	Project Code	2024	2025
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Capital Revenue Line Items

Org Code	Object Code	Object Description	Project Code	2024	2025
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Operating Expenditure Line Items

Org Code	Object Code	Object Description	Project Code	2024	2025
1190R012	510000	SALARIES		67,738	69,760.00
1190R012	521000	SOCIAL SECURITY		5,182	5,337.00
1190R012	522000	RETIREMENT		6,361	6,550.00
1190R012	523000	MEDICAL/DENTAL/LIFE		25,496	26,731.00
1190R012	524000	WORKERS COMPENSATION-L&I		353	353.00
1190R012	525000	UNEMPLOYMENT COMPENSATION		203	209.00
1190R012	526000	PAID FAMILY MEDICAL LEAVE		148	152.00
1190R012	527000	LONG TERM DISABILITY		386	398.00
1190R014	510000	SALARIES		1,382	1,424.00
1190R014	521000	SOCIAL SECURITY		106	109.00
1190R014	522000	RETIREMENT		130	134.00
1190R014	523000	MEDICAL/DENTAL/LIFE		520	545.00
1190R014	524000	WORKERS COMPENSATION-L&I		7	7.00
1190R014	525000	UNEMPLOYMENT COMPENSATION		4	4.00
1190R014	526000	PAID FAMILY MEDICAL LEAVE		3	3.00

1190R014	527000	LONG TERM DISABILITY		8	8.00
			Total:	108,027.00	111,724.00

Capital Expenditure Line Items

Org Code	Object Code	Object Description	Project Code	2024	2025
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