

DEPARTMENT: County Counsel

BY: Jeffrey G. Green

PHONE: 209/966-3625

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes\_\_\_ No\_X\_)

Adopt this resolution approving the attached new class specification for the position of Accounting Technician III at a salary range of 158-174.5 and approving the attached reclassification request to place Virginia Estep into this requested new classification. This new classification is to be assigned to S.E.I.U.

BACKGROUND AND HISTORY OF BOARD ACTIONS: Per Mariposa County Personnel Policies and Procedures Handbook, Section 4.02 "Classification Plan Amendment: The Board may create new classes or revise or abolish existing classes."

Subsequent to the recent termination of the Accountant I/II position within the Public Works Department, the department restructured its requirements assigning some duties to the County Auditor and others to Virginia Estep, an Accountant II; this restructuring of duties and responsibilities significantly expanded the job requirements beyond the current Accounting Technician II classification and resulted in on-going out-of-class pay for the employee.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

- Do not approve this proposed class specification and salary range
- Revise this class specification and salary range as deemed necessary.
- Do not approve the requested reclassification and continue to pay the Accounting Technician II at the out-of-class rate of Accountant I.

COSTS: (X) Not Applicable

A. Budgeted current FY \$ \_\_\_\_\_

B. Total anticipated costs \$ \_\_\_\_\_

C. Required additional funding \$ \_\_\_\_\_

D. Internal transfers \$ \_\_\_\_\_

SOURCE: ( ) 4/5ths Vote Required

A. Unanticipated revenues \$ \_\_\_\_\_

B. Reserve for contingencies \$ \_\_\_\_\_

C. Source description: \_\_\_\_\_

Balance in Reserve for Contingencies, if approved: \$ \_\_\_\_\_

SPECIAL INSTRUCTIONS:  
List the attachments and number the pages consecutively:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CLERK'S USE ONLY:

Res. No.: 93-186 Ord. No. \_\_\_\_\_

Vote - Ayes: 4 Noes: \_\_\_\_\_

Absent: \_\_\_\_\_ Abstained: Jason

( ) Approved ( ) Denied

( ) Minute Order Attached ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.

Date: \_\_\_\_\_

ATTEST: MARGIE WILLIAMS, Clerk of the Board  
County of Mariposa, State of California

By: \_\_\_\_\_  
Deputy

ADMINISTRATIVE OFFICER'S RECOMMENDATION:  
This item on agenda as:

\_\_\_\_\_ Recommended

\_\_\_\_\_ Not Recommended

\_\_\_\_\_ For Policy Determination

\_\_\_\_\_ Submitted with Comment

\_\_\_\_\_ Returned for Further Action

Comment: \_\_\_\_\_

A.O. Initials: \_\_\_\_\_

MARIPOSA COUNTY

JOB TITLE: Accounting Technician III

DESCRIPTION OF BASIC FUNCTIONS AND RESPONSIBILITIES

To perform difficult and complex accounting work involved in maintaining and reviewing financial and statistical data, and corresponding budgets and statements. Employees in this classification receive limited supervision within a broad framework of policies and procedures. This job class functions at an advanced journey level and employees are expected to be thoroughly familiar with the accounting functions of their specific departments and other similar duties as assigned.

SUPERVISOR: As assigned

TYPICAL DUTIES

- Maintains complex financial, statistical, budget or records.
- Maintains an accurate record of departmental expenditures.
- Allocates expenditures to appropriate coded accounts.
- Posts and balances general and subsidiary ledgers.
- Assists in the preparation of the budget for a variety of funds.
- Reconciles and maintains cash balances each month; maintains records of outstanding warrants.
- Prepares all Budget Action forms for any transfers and/or appropriations after reviewing for shortfall or program changes.
- Periodically checks supplies and ensures needs are met.
- Performs special department-related projects.
- Performs technical financial or statistical record keeping.
- Prepares periodic and special reports for the County, State and Federal agencies.

MARIPOSA: Accounting Technician III

TYPICAL DUTIES: (Cont'd)

- Inputs into the computer new FY budget that includes actual expenditures, those requested and allowed, and other approved categories.
- Performs other related duties similar to the above in scope and function as required.

In the Public Works Department:

- Posts all Road Division cost accounting related working capital and by object expenditure ledgers and records.
- Receipts and deposits monies in appropriate funds for Roads, Solid Waste, County Engineer, Transportation Planning and Fleet Maintenance.
- Answers a variety of questions and radio calls.
- Maintains inventory control accounting system for Roads.
- Audits recap sheets for landfill and transfer sites. Calculates daily tonnages and waste for billing and compiling data for State Board of Equalization.
- Recaps manhours for Public Works divisions; compiles monthly reports.
- Maintains accurate records for all Zones of Benefit.

EMPLOYMENT STANDARDS

Knowledge of:

- computer systems and applications
- proper office methods, practices, and procedures including filing systems, and letter/report writing
- pertinent State, Federal and County laws, rules and regulations relating to accountability of funds
- governmental accounting and budgetary record keeping
- accounting principles and practices

MARIPOSA: Accounting Technician III

Ability to:

- perform difficult and complex statistical or record keeping work involving use of considerable amount of judgment and requiring speed and accuracy
- prepare clear and concise financial or statistical statements and reports
- operate modern office equipment including typewriters, calculators and computer terminals
- type accurately at a rate required for successful job performance
- understand and execute both oral and written instructions
- communicate effectively in both oral and written forms
- establish and maintain effective work relationships with those contacted in the performance of required duties

A typical way to gain the knowledge, skill, and ability outlined above is:

- completion of 30 units of college-level courses in accounting or financial record keeping and two years of bookkeeping experience, or five years of bookkeeping experience, at least two years of which shall have been comparable to an Accounting Technician II in Mariposa County.