

CITY OF YUBA CITY  
STAFF REPORT

**Date:** April 16, 2019  
**To:** Honorable Mayor & Members of the City Council  
**From:** Finance/IT Department  
**Presentation by:** Robin Bertagna, CPA, Finance Director

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**Summary**

**Subject:** Modifications to Finance Department Organizational Chart authorized budget positions

**Recommendation:** Adopt a Resolution approving a change to the Finance Department's authorized positions in the FY 2018-19 Operating Budget reclassifying an Administrative Analyst I (Local 1) to an Accountant I (Local 1).

**Fiscal Impact:** No supplemental appropriation is needed in the current year budget. Considering the hiring the position at third step, an Accountant I would save up to \$313 for the remainder of current year.

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**Purpose:**

To adequately staff the Finance Department's accounting positions to meet the City's technical and leadership needs into the future.

**Background:**

Yuba City's Finance Department has 13 permanent team members performing the duties required to administer billing and collections, handle general customer service issues, perform all back office bookkeeping and accounting functions, carry out the day-to-day treasury functions, manage the creation and administration of the annual operating and capital improvement budgets, manage the City's outstanding debt obligations and related reporting requirements, prepare for and manage all of the City's external audits and carryout other responsibilities too numerous to list. The department's one Accountant II has been responsible for a large portion of the above in addition to extensive work on very detailed labor calculations year-round for management, incurring more than 200 overtime hours in each of the last two years. The Finance Department's management team is working to address overtime at the accountant position while spreading more technical accounting tasks over three positions in hopes of retaining institutional knowledge while creating a more technically robust accounting team. The Administrative Analyst I has been performing purchasing, contract, and insurance-related tasks and other tasks that include compliance reporting to the state and grantors, administering claims against the City, administering the cost allocation plan, and supporting other department efforts.

**Analysis:**

Much of the quality service the Finance Department provides is credited to a seasoned staff with the experience to anticipate needs and provide thorough analyses to help guide managerial

decisions. The back office team has a combined 83 years of experience in accounting for the City and must anticipate the retirement of its most senior members. Combined with the resignation of the team's Administrative Analyst I this month, the department faces the opportunity to put a better plan in place that will best support the City's fiscal management into the future.

Over 20 years ago, Ms. Robin Bertagna, CPA, began developing a plan for a team of professionals to best suit the financial climate of the time. Ms. Bertagna has updated this model periodically to keep up with growing and more technical demands on the department. It is time again to consider strengthening the professional accounting positions. Hence, the Finance Department requests authorization to add an Accountant I through this reclassification. Finance sees a need to layer the department with higher level, technically competent accounting staff in order to provide the City with a stronger team for the increasingly complex work on the horizon, and currently requires many hours of overtime from our most senior accountant.

**Fiscal Impact:**

No supplemental appropriation is needed in the current year budget. Considering the hiring of this position at third step, an Accountant I would save up to \$313 for the remainder of current year.

**Alternatives:**

- Do not approve the Resolution that updates the Finance Department's authorized positions in the budget, or
- Direct staff to fill the Administrative Analyst I position as per the current budget.

**Recommendation:**

Adopt a Resolution approving a change to the Finance Department's authorized positions in the FY 2018-19 Operating Budget reclassifying an Administrative Analyst I (Local 1) to an Accountant I (Local 1).

**Attachments:**

1. Resolution to update authorized positions.

**Prepared by:**

*[/s/ Spencer Morrison](#)*

Spencer Morrison  
Accounting Manager

**Submitted by:**

*[/s/ Diana Langley](#)*

Diana Langley  
Interim City Manager

**Reviewed by:**

Department Head/Finance

[RB](#)

City Attorney

[SLC by email](#)

# ATTACHMENT 1

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF YUBA CITY  
APPROVING MODIFICATION TO THE FINANCE DEPARTMENT'S FY  
2018-19 OPERATING BUDGET TO RECLASSIFY THE ADMINISTRATIVE  
ANALYST I POSITION TO AN ACCOUNTANT I**

**WHEREAS**, the efficiency of governmental operations is of paramount concern to the City Council, City management, and taxpayers alike; and

**WHEREAS**, the City periodically evaluates changes in responsibilities and duties performed by employees subsequent to structural changes in the configuration of departments.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF YUBA CITY DOES HEREBY RESOLVE, DETERMINE, AND FIND AS FOLLOWS:**

The Finance Department's FY 2018-19 Operating Budget shall reflect the following modification to the Personnel Summary on page 134:

PERSONNEL SUMMARY  
(Shown in full-time equivalents)

	Adopted Budget 2018-19	Amended Budget 2018-19
Finance Director	1	1
Accounting Manager	1	1
<b>Accountant I</b>	<b>1</b>	<b>2</b>
Accountant II	1	1
Account Clerk – Intermediate/Senior	2	2
<b>Administrative Analyst I</b>	<b>1</b>	<b>0</b>
Customer Service Manager	1	1
Customer Service Rep – Senior, I/II, Ltd. Term	4	4
Field Customer Service Representative I/II	2	2
<b>Total</b>	<b>14</b>	<b>14</b>

The foregoing Resolution was duly and regularly introduced, passed and adopted by the City Council of the City of Yuba City at a regular meeting thereof held on April 16, 2019 by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

\_\_\_\_\_  
Patricia Buckland, City Clerk

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Shon Harris, Mayor

APPROVED AS TO FORM  
COUNSEL FOR YUBA CITY

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Shannon Chaffin, City Attorney  
Aleshire & Wynder, LLP