

RESOLUTION NO. _____

**A RESOLUTION OF THE FRESNO LOCAL AGENCY FORMATION COMMISSION
AMENDING THE ADOPTED SALARY RESOLUTION TO ADD THE POSITION OF
LAFCO BOOKKEEPER**

WHEREAS, on June 12, 2019, the Fresno LAFCo adopted Resolution no. 191, establishing a schedule of salaries and position descriptions for LAFCo employees; and

WHEREAS, January 1, 2020, AB 5 went into effect to clarify the tests for determining if a person is an employee or independent contractor, codifying the decision of the California Supreme Court in *Dynamex Operations West, Inc. v. Superior Court of Los Angeles* (2018) that presumes a worker is an employee unless a hiring entity satisfies a three-factor test and exempts from the test certain professions and business-to-business relationships; and

WHEREAS, LAFCo's bookkeeper was initially contracted with through Accountemps in 2013. Since that time, she has provided high-quality professional services and supported LAFCo staff's work on two biennial financial audits. In late 2019, the Executive Officer contacted Accountemps to convert her from a temporary employee to serve as an independent contractor for LAFCo. Since she has worked for LAFCo for over five years, Accountemps was agreeable to a minimal "conversion charge" in accord with its contract with LAFCo.

WHEREAS, implications of AB 5 indicate that under the circumstances it is prudent to have the bookkeeper become a part-time employee of LAFCo; and

WHEREAS, on April 8, 2020, the Fresno LAFCo considered its preliminary FY 2020-21 budget and the implications of AB5 on its contract bookkeeper, and directed staff to prepare the necessary amendments of the adopted salary resolution to include a part-time LAFCo bookkeeper; and

WHEREAS, on June 10, 2020, the commission approved the final FY 2020-21 budget that included funding for the bookkeeper as a part-time LAFCo employee.

NOW, THEREFORE, BE IT RESOLVED that the Fresno Local Agency Formation Commission does HEREBY RESOLVE, DETERMINE, AND ORDER as follows:

SECTION 1. Resolution No. 191 of the Fresno Local Agency Formation Commission establishing a schedule of salaries and position descriptions for LAFCo employees is hereby amended as follows:

- A. "LAFCo Bookkeeper" is added as a LAFCo employee classification (Exhibit "B-1").
- B. The "LAFCo bookkeeper" position description including hourly rate is added (Exhibit "B-2").

SECTION 2. This resolution shall be effective July 1, 2020.

ADOPTED THIS 10th DAY OF JUNE, 2020, BY THE FOLLOWING VOTE:

AYES:

NOES:

ABSENT:

ABSTAIN:

STATE OF CALIFORNIA)
COUNTY OF FRESNO)

CERTIFICATION

I, David E. Fey, Executive Officer of the Fresno Local Agency Formation Commission, Fresno County, State of California, hereby certify that the foregoing resolution was adopted by the Commission at a noticed public hearing held on the 10th day of June, 2020.

David E. Fey, Executive Officer
Fresno Local Agency Formation Commission

Exhibit "B-1"

Positions	Monthly Salaries with 5% steps				
	Step 1	Step 2	Step 3	Step 4	Step 5
Intern	\$12/hr	--	--	--	--
Bookkeeper, part-time	\$35/hr	--	--	--	--
Clerk to the Commission I	\$ 3,163	\$ 3,321	\$ 3,487	\$ 3,662	\$ 3,845
Clerk to the Commission II	\$ 3,538	\$ 3,715	\$ 3,901	\$ 4,096	\$ 4,300
Clerk to the Commission III	\$ 3,962	\$ 4,160	\$ 4,368	\$ 4,587	\$ 4,816
LAFCo Analyst I	\$ 3,985	\$ 4,184	\$ 4,393	\$ 4,613	\$ 4,843
LAFCo Analyst II	\$ 4,418	\$ 4,639	\$ 4,871	\$ 5,114	\$ 5,370
LAFCo Analyst III	\$ 5,105	\$ 5,360	\$ 5,628	\$ 5,909	\$ 6,205
Senior LAFCo Analyst	\$ 5,618	\$ 5,900	\$ 6,195	\$ 6,504	\$ 6,829
Executive Officer	Salary range \$7,917 - \$12,500				

Adopted June 12, 2019

Revised June 10, 2020

LAFCo BOOKKEEPER

Position Description

Hourly rate \$35.00

The Fresno Local Agency Formation Commission (LAFCo) is a public agency established in each county by the State Legislature to encourage the orderly formation of local governmental agencies; preserve agricultural land resources; and to discourage urban sprawl.

Distinguishing Characteristics

Under general supervision of the LAFCo executive officer or his designee, the bookkeeper performs the complex, difficult, and critical bookkeeping functions related to the maintenance of Fresno LAFCo's financial and statistical records, maintains accurate records on accounts payable and receivable, general ledger entries, payroll, and monthly financial entries and reconciliations; assists with biennial financial audits, and performs related work as required.

This is a part-time position that is not expected to exceed five hours per week or 20 hours per month.

Samples of Duties

The information listed below is meant to serve as samples of job duties and responsibilities for positions in this classification. This list is neither inclusive nor exclusive, but indicative of several types of duties performed. Consequently, this information does not reflect Essential Functions for any given position in this classification.

- Maintains LAFCo expenditure and revenue records including monitoring the annual budget, contracts, and accounts; checking records for arithmetic errors and completeness of budget codes; and preparing forms to transfer funds.
- Performs complex posting of financial transactions including distributing costs of payments to various accounts; posting to accounts, journals, and ledgers; and making adjustments to accounts.
- Reviews accounts for proper payments, charges, and statements; makes adjustments to accounts and resolves discrepancies between payments, receipts, or accounts.
- Prepares or assists in the preparation of complex financial reports, statements, and periodic reports on condition of appropriation, accrual, receipts, contracts, demands payable, and accounts receivable.
- Audits or verifies the more complex tax returns and reports to determine appropriate tax fees, charges, or fines.
- Operates office equipment, including computers, copy machines, printers, multi-line telephone systems, scanners, and other equipment.

- Obtains information from the public including vendors, the County, and local agencies, as well as provides information concerning accounts, contracts, budgets, and financial transactions.
- Trains staff in work procedures and methods.
- May assist in the development and evaluation of bookkeeping procedures.
- May perform general clerical tasks including typing, filing, processing and maintaining records, composing and editing reports and correspondence; delivering or picking up materials; and answering multi-line telephone systems.

Knowledge, Skills and Abilities

Knowledge of:

- LAFCo Financial and Accounting Procedures, budget regulations presented in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, policies and procedures necessary to assign, review and coordinate the work of staff;
- Advanced bookkeeping methods and terminology;
- Modern office practices, procedures, and terminology;
- Standard office applications, including computer software such as Microsoft Office;
- Alphanumeric filing systems and established practices of financial and statistical record keeping;
- Mathematics including addition, subtraction, multiplication, division, decimals, fractions, and percentages;
- Principles and practices of effective written communication, including correct grammar, spelling, punctuation and sentence structure;
- Principles and practices of effective customer service.

Skills/Abilities to:

- Understand, interpret and apply LAFCo rules, regulations, policies and procedures;
- Assign, review, and coordinate the work of staff;
- Perform complex, difficult, and critical bookkeeping work;
- Perform mathematical computations accurately;
- Train staff in work procedures and methods;
- Read and interpret financial documents, accounts, and records;
- Record information legibly and with technical accuracy;
- Alphabetize, file, and maintain various financial records;
- Operate modern office equipment including multi-line telephone systems, computer hardware and software, and internet and web-based applications;
- Communicate effectively, both orally and in writing;
- Understand and carry out oral and written instructions;

- Establish and maintain effective working relationships at all organizational levels, as well as with vendors, other agencies and the public;
- Demonstrate and maintain a high degree of maturity, integrity, accountability and good judgment.

Minimum Qualifications

OPTION 1: Experience: Two (2) years of full-time, paid work experience in an office setting, which involved reviewing financial records and processing financial transactions.

OPTION 2: Education: Completion of fifteen (15) semester units of accounting coursework that is acceptable within the United States' accredited college or university system.

Experience: One (1) year of full-time, paid work experience in an office setting, which involved reviewing financial records and processing financial transactions.

OPTION 3: Certification: Possession of a certificate of completion from an accounting, account clerk, bookkeeping, or closely related program that is acceptable within the United States accredited college or university system.

Experience: One (1) year of full-time, paid work experience in an office setting, which involved reviewing financial records and processing financial transactions.

License: Possession of a valid Class "C" driver's license, or equivalent, may be required.

Work Environment

Generally works in an office environment but may occasionally be required to perform job duties outside of the typical office setting. For example, may occasionally (2-4 times per year) travel to training, meetings, or conferences around the State.

Physical Demands

Ability to occasionally lift up to 25 pounds.

Adopted: [DATE OF ADOPTION]