

ROUTT COUNTY

CLASSIFICATION: BUDGET AND FINANCE MANAGER

Created: August 2021

Department: Accounting

Family: Professional/Technical

Approved By: County Manager

Pay Scale: Budget and Finance Manager

FLSA Status: Exempt

Date: September 2021

SUMMARY:

Under general direction, manages and performs professional fiscal, accounting and related analytical duties in the county finance department; reviews, researches, analyzes and oversees assigned budgets; prepares, analyzes and maintains complex financial statements; coordinates, analyzes and administers general ledger and subsidiary accounts; reviews, coordinates and manages fiscal planning, cost/benefit analysis and financial system design/development projects; and performs other related duties as assigned.

CLASS CHARACTERISTICS:

An incumbent in this class performs complex, professional fiscal and accounting duties, which include developing and administering countywide budgets, financial systems, and documentation in compliance with applicable laws, regulations, policies, and procedures. Positions are allocated to the finance department and incumbents coordinate and oversee centralized budget development and administration for an assigned group of departments. Incumbents perform most duties independently, referring specific matters to a superior only when interpretation or clarification of organizational policy is necessary.

This class is distinguished from the class of Budget and Finance Analyst because positions in that class are allocated to various departments and incumbents provide fiscal and budget support to the department while also working closely with the finance department staff.

SUPERVISION EXERCISED:

An incumbent in this class may directly or indirectly supervise the work of other employees or may serve as a lead worker with some responsibility for the work performed by subordinate professional staff.

JOB DUTIES:

The duties listed below represent the various types of work that may be performed. The omission of specific duties does not prevent the assignment of work that is appropriately related to this class.

- Reviews, researches, analyzes and oversees preliminary and final budgets for an assigned group of county departments and/or budget units, including future three to twenty year budgets; reviews, analyzes and updates information submitted by department directors; in conjunction with directors, prepares narratives explaining department services, goals, objectives and budget changes and prepares graphs and narratives to facilitate and enhance the presentation of the budget to the County Manager and Board of County Commissioners (BCC).
- Assists with the analysis of supplemental budget requests and funding sources; assists department directors in preparing and presenting supplemental budgets for Board approval by scheduling the public hearing and preparing Board agenda items, supporting documentation and resolutions.
- Manages and administers an assigned group of general ledger and subsidiary accounts in compliance with Generally Accepted Accounting Principles (GAAP), the Governmental Accounting Standards Board (GASB) and federal accounting and auditing standards; reviews all transactions for accuracy and final posting, including checks, cash receipts, journal entries, void checks, bank reconciliations and pooled cash; oversees the reconciliation of subsidiary ledgers to the general ledger and makes or directs adjustments as necessary.

ROUTT COUNTY

CLASSIFICATION: BUDGET AND FINANCE MANAGER

- Prepares complex financial statements and reports; facilitates management review and discussion meetings; prepares schedules of expenditures for federal awards.
- Coordinates annual audits of assigned accounts and financial statements; responds to auditor questions; prepares audit work papers, confirmations and schedules; assists the Finance Director in preparing the annual report to governance by the auditors and the annual management representation letter; distributes annual continuing disclosure information to federal and state agencies as well as the Municipal Securities Rulemaking Board (MSRB).
- Works with departments to develop systems of internal financial control to facilitate the segregation of duties and ensure that transactions are properly classified, authorized, and recorded in a manner that is timely, valued, and verifiable.
- Assists department directors by reviewing and developing models for replacement of capital, infrastructure, and fixed assets; analyzes costs/benefits and develops cost projections and fee structure proposals associated with keeping or replacing assets; analyzes reserves to project cash availability; discusses options with department directors and recommends appropriate solutions.
- Assists departments with the development of models to allocate overhead costs to other departments.
- Analyzes trends in revenues, expenditures, long term debt, fund balances, conditions of fixed assets, and local economics/demographics; prepares debt issue documents.
- Develops and analyzes Service Effort and Accomplishment (SEA) indicators for input, output, outcome, and efficiency.
- Monitors budgetary and account compliance with federal, state or other grant requirements.
- Works with the Treasurer's Office to verify the accuracy of information transferred between database systems.
- May participate in the preparation of information for the annual calculation and renewal of the county's casualty, property, and workers compensation insurance allocation to various departments.
- May manage the preparation of the annual certification of property taxes; may compile assessed valuation and mill levy information for all taxing entities; verifies information with the Assessor and reviews for accuracy.
- Attends meetings and training; serves on committees, teams and task forces as assigned; performs and/or participates on special projects.
- Assists departments with using the Enterprise Resource Planning (ERP) system; participates in upgrades to the system and the implementation of new financial modules.
- May supervise and/or lead the work of other employees; may assist in the hiring of finance department staff.
- May be assigned to act in the absence of the Finance Director.
- Performs other related duties as assigned.

QUALIFICATIONS:

Education and Experience

Any combination of experience and education that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

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Education:

ROUTT COUNTY

CLASSIFICATION: BUDGET AND FINANCE MANAGER

Possession of a bachelor's degree from an accredited college or university with major coursework in accounting, finance, economics or a related field.

Experience:

Four years of progressively responsible professional accounting and/or auditing experience, including at least two years in a governmental or other public sector setting.

Licenses and Certificates:

- Depending on assignment, a valid license to drive a vehicle in Colorado and a safe driving record may be required at the time of appointment and throughout employment.
- Licensure as a Certified Public Accountant is desirable.

Knowledge of:

- Advanced principles, procedures, practices, and terminology of accounting and auditing, including Generally Accepted Accounting Principles (GAAP), the Governmental Accounting Standards Board (GASB), and 2CFR Part 200.
- Advanced principles of public administration, organization, and management.
- Advanced principles, procedures, and regulations applicable to government budget preparation, administration, and control.
- Advanced principles of long-range financial planning.
- Principles and practices of public sector procurement.
- Financing methods and practices applicable to local government.
- Principles and practices of supervision and leadership.
- Advanced methods of statistical and financial analysis.
- Methods and techniques of conducting analytical studies of financial, administrative, and management practices, methods, and procedures.
- Relationships between local, state, and federal governments, public interest groups and private enterprise, and their impact on county government.
- Effective techniques for speaking before groups and making public presentations.
- Office practices, procedures, and equipment, including the use of personal computers, standard business software, and enterprise financial applications.
- Advanced methods of ensuring accurate data entry.
- Advanced principles and practices of customer service.
- Business mathematics including addition, subtraction, multiplication, division, fractions, and percentages.

Ability to:

- Apply government accounting principles to the analysis and administration of complex financial and accounting systems.
- Lead and perform complex budget analyses, as well as budget preparation and monitoring activities.
- Review complex financial and accounting records for accuracy and compliance with laws, policies, and standards.
- Initiate, develop and recommend efficient, cost-effective fiscal policies for short, and long-term benefits.
- Compile and analyze complex statistical, financial, and other data.

ROUTT COUNTY

CLASSIFICATION: BUDGET AND FINANCE MANAGER

- Prepare complex reports and financial statements and make recommendations in a logical comprehensive and concise manner.
- Independently research, analyze and make effective recommendations on administrative, management, budgetary, and fiscal practices, procedures, and problems.
- Lead and direct subordinate staff in following procedures and instructions pertaining to financial and accounting work.
- Facilitate, coordinate, and negotiate solutions to complex administrative and financial issues.
- Read and understand a variety of information, including technical information associated with assigned programs and services.
- Acquire subject matter expertise in specific functions, programs and special projects, including the laws, regulations, policies, and procedures applicable to the assignments.
- Exercise independent judgment with limits of authority.
- Organize and prioritize assignments.
- Perform accurate and detailed mathematical and financial calculations.
- Create and organize numerical tables, schedules, and data.
- Operate standard office equipment such as personal computers, copiers, scanners, fax machines, calculators, and multi-line phone systems.
- Effectively utilize standard business software, including word processing, spreadsheet, database, Internet, and email programs to track and maintain information.
- Provide formal or informal job duty training to others.
- Communicate clearly and effectively, both orally and in writing.
- Establish and maintain effective working relationships with those contacted during work, including customers, co-workers, other county employees, and the general public.

Physical and Mental Standards

The physical and mental standards described here are representative of those that must typically be met by employees to perform the essential functions of this class successfully. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Frequently sit at a desk for extended periods of time.
- Frequently walk and stand.
- Frequently use finger dexterity and operate a keyboard.
- Regularly lift 10 pounds and occasionally lift 25 pounds.
- Frequently use vision to read documents, view computer screens, and see close and distant objects.
- Frequently use speech and hearing to engage in conversation, in person, and over the telephone.

TYPICAL WORKING CONDITIONS:

- The employee typically works in a standard office environment where the noise level is moderate.
- Job duties may occasionally require working extended hours or hours outside of the regular schedule.

ROUTT COUNTY
CLASSIFICATION: BUDGET AND FINANCE MANAGER

*Revised: 00-00-00