

Staff Report

TO: Board of Directors

FROM: Naomi Schmitt, Director of Human Resources

DATE: January 25, 2023

SUBJECT: Job Title and Description Update – Finance Analyst

HUMAN RESOURCES

RECOMMENDATION:

Provide input on the revision of the attached Finance Analyst job description and title change.

BACKGROUND:

The structure of the Finance department has shifted to streamline duties to align with job classifications. The current job description for the Finance Analyst included a majority of Accountant duties. This position has broadened to include a wider range of responsibilities and technical duties related to budget. As such, staff is recommending that the job title and job description be updated to more clearly reflect the duties required of the position.

Currently, there is one vacant Finance Analyst position due to a resignation. This position is funded in the Finance Department. Therefore, it has been determined that it is in the District's best interest to modify the job description prior to filling the position.

The Finance Analyst is in the Unrepresented Employee group.

This proposed action does not include a salary adjustment.

BUDGETARY IMPACT:

None anticipated.

Attachments: (1)

- Finance Analyst Job Description

NEVADA IRRIGATION DISTRICT

Job Description

Job Title:	Finance <u>Budget</u> Analyst	Reports To:	Director of Finance Manager
Salary Range:	<u>B19</u>	Approved by Board of Directors:	11/28/2012 <u>XX/XX/2023</u>
FLSA Status:	Non-exempt	Unit:	<u>Unrepresented – Confidential</u>
<p><i>Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.</i></p>			

Definition

~~Under general direction, performs a variety of professional financial analyses, financial reporting, and forecasting tasks of a specialized or complex nature; plans, coordinates, and manages the budget process; and performs related duties as required. Areas of assignment may include but are not limited to financial reporting, forecasting, special studies and analyses, monthly budget reconciliation, reporting and analysis, and business process analysis and improvements. Provide support on accounting tasks and reconciliations as needed. To perform a wide variety of technical accounting duties related to the processing and review of District payroll, accounts payable, general ledgers, purchase orders, contracts and budgets; may provide lead direction to clerical accounting staff; and to perform a variety of technical tasks relative to assigned area of responsibility.~~

Supervision Received and Exercised

Receives general supervision from the ~~Director of~~ Finance ~~Manager~~.

Essential Functions Statements

Essential and other important responsibilities and duties may include, but are not limited to, the following:

- ~~1. Manage preparation of the District’s Annual Budget process, including Capital and Operations budgets for the Water, Electric and Recreation enterprise funds and each department. Interface budget data from general ledger, payroll records, vendor payments and other sources to budget spreadsheets; provide management with regular budget reporting.;~~
- ~~1. Lead and review work of staff responsible for processing District payroll, accounts payable, general ledgers, and budgets; recommend and assist in the implementation of policies and procedures to ensure accurate accounting systems; maintain automated accounts payable programs.~~
- ~~2. Create, organize, and maintain District accounting files, databases, and records, including payroll files, expenditure records, inventory adjustment, and related budget documents; and other District financial records; audit, correct, and notify appropriate District supervisory personnel of adjustment.~~
- ~~3. Provide instruction and training to District staff regarding ~~accounting and~~ budgeting processes, procedures, and requirements; provide related software training to staff as needed.~~

2.

- ~~4. Compile, research, and prepare a variety of periodic and special financial reports, including, labor statistic reports, producer price index reports, PERS summary reports, cash position reports, 1099's, , State Controller's Office Annual Report, and other related tax accounting reports, forms and schedules.~~
- ~~5. Review accounts payable; prepare a variety of journal entries; process and coordinate year end reconciliation of journals and ledgers; assist in annual financial audit process, including working with independent auditor to reconcile budget and general ledger.~~
- ~~6. Interpret and explain pertinent local, State, and Federal laws and regulations to District personnel; read, review and understand policies in District Memorandum of Understanding (MOU) related to payroll and benefits, including Health Reimbursement Arrangement.~~
- ~~7. Participate in the preparation of the District's Annual Budget process, including Capital and Operations and Maintenance budgets for Water, Electric and Recreation enterprises. Interface budget data from general ledger, payroll records, vendor payments and other sources to budget spreadsheets; provide management with periodic budget versus actual reports~~
- ~~8. Calculate retention and escrow disbursements; work with project managers to ensure Notice of Completion is received for timely payoff of retention held and release of escrow funds.~~
3. Reconciles monthly budget reporting with the accounting system and runs end-of-month reports. Works with accounting staff to correct any discrepancies in monthly input of budget data. Analyzes monthly variances and works with various departments on areas of concern.;—
4. Analyzes business processes and makes recommendations for improvements for increased efficiency and effectiveness.;—
5. Develops and implements budgetary policies and procedures in accordance with any applicable laws, rules, regulations, and best practices.;—
6. Assists in debt issuances and preparation of all related reports and documents, including continuing disclosures, GASB compliance, compliance certificates, and arbitrage calculations, and honors all deadlines. Assures that the provisions, required meetings, deadlines, and guidelines of any debt financing entity will be met.;—
7. Performs various internal reviews and special studies of administration and operations and makes recommendations for improvement. Assists in developing overhead rates, equipment rental rates, and other internal rates as required.;—
8. Assists in the development of the annual CAFR and provides support to external auditors as needed.;—
9. Assists the with the costing of labor negotiation proposals.;—
10. Develops and maintains a deep knowledge of all software applications used in Finance, including accounting, and budget software. Prepares data extracts and assists with software upgrades as needed.;—
11. Assists in responding to governmental surveys, public records act requests, and other governmental or public data requests.;—
12. Maintains records and files, prepares statistical materials, memoranda, reports, and correspondence.;—

- ~~9. Research and answer contract and budget status related information to District staff; assist staff in the initiation of contracts, budget transfers and amendments; analyze budget coding for expenditures and project budgets; prepare breakdowns for District management regarding project costs.~~
- ~~10. Audit and reconcile general ledger accounts as they relate to employee benefits, payroll deductions, and payroll.~~
- ~~11. Review and interpret various documents, contracts, change orders, agreements, and reports for accuracy, completeness and compliance with District policies, laws and other regulations.~~
- ~~12,13.~~ Build and maintain positive working relationships with co-workers, other District employees and the public using principles of effective customer service.
- ~~13,14.~~ Perform related duties as assigned.

Qualifications

Knowledge of:

- Principles and practices of ~~accounting, including payroll and accounts payable governmental accounting (GASB) and Finance; budgeting, auditing, forecasting, and procedural analysis.~~
- Methods and principles for conducting financial analysis.
- Principles and practices of financial ~~record keeping and~~ reporting.
- Pertinent local, State and Federal laws, ordinances and rules.
- ~~Principles and practices of effective customer service.~~
- Modern office equipment including use of applicable computer applications.

Ability to:

- Understand, interpret and apply principles and procedures of financial record keeping and accounting.
- Prepare financial reports and maintain accurate ledgers and journals.
- Provide technical assistance in specialized procedures to District personnel.
- Train and assist other accounting staff as needed.
- Operate and use modern office equipment including a computer and applicable software.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Communicate clearly and concisely, both orally and in writing.

Responsibility to:

- Obey safe work practices, procedures, and regulations including wearing protective equipment and safety devices.
- Operate equipment in a careful and safe manner.
- Acknowledge the use of safeguards by other employees.
- Report any removal, displacement, damage, destruction, or tampering of safety devices, safeguards, notices or warnings.
- Report any safety risks or hazards to your supervisor or other management personnel.
- Report to your supervisor or other management personnel any work assignment that you feel would require you to perform the work in an unsafe manner.

Experience and Education Guidelines

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:

Experience:

Four~~Two~~ years of increasingly professional experience performing organization-wide budget, complex financial analysis related to coordinating, preparing, and monitoring operating and capital budgets; providing technical assistance and recommendations to departments as it relates to budget developing; and to research, analyze, and review complex financial data. ~~responsible clerical and technical accounting experience.~~

Education:

Equivalent to a ~~Bachelor's~~bachelor's degree from an accredited college with major course work in finance, accounting, economics, or a related field.

License and Certificate:

Possession of, ~~or ability to obtain,~~ a valid California driver's license.

Working Conditions

Environmental Conditions:

Work is normally performed in a temperature controlled office environment subject to typical office noise.

Physical Conditions:

Essential functions may require maintaining physical condition necessary to sit at a desk ~~and/or stand at counter~~ for prolonged periods of time; intermittently twist and reach office equipment; occasionally stoop, bend, kneel, crouch, reach; perform simple grasping and fine manipulation; use telephone, write and use keyboard to communicate through written means; ~~run errands as required;~~ lift or carry, push and/or pull weight of up to 25 pounds, verbally communicate to exchange information ~~or less.~~

Vision: See in the normal visual range with or without correction. Specific vision abilities required by this job include close vision and the ability to focus.

Hearing: Hear in the normal audio range with or without correction.

Mental Conditions:

Essential functions may require maintaining mental condition necessary to review documents related to department operations; observe, identify, and problem solve office systems and procedures; understand, interpret and explain department policies and procedures; explain and problem solve office issues for the public and with staff; handle conflict.

(DRAFT)

NEVADA IRRIGATION DISTRICT Job Description

Job Title:	Budget Analyst	Reports To:	Director of Finance
Salary Range:	B19	Approved by Board of Directors:	XX/XX/2023
FLSA Status:	Non-exempt	Unit:	Unrepresented – Confidential
<i>Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.</i>			

Definition

Under general direction, performs a variety of professional financial analyses, financial reporting, and forecasting tasks of a specialized or complex nature; plans, coordinates, and manages the budget process; and performs related duties as required. Areas of assignment may include but are not limited to financial reporting, forecasting, special studies and analyses, monthly budget reconciliation, reporting and analysis, and business process analysis and improvements. Provide support on accounting tasks and reconciliations as needed.

Supervision Received and Exercised

Receives general supervision from the Director of Finance .

Essential Functions Statements

Essential and other important responsibilities and duties may include, but are not limited to, the following:

1. Manage preparation of the District’s Annual Budget process, including Capital and Operations budgets for the Water, Electric and Recreation enterprise funds and each department. Interface budget data from general ledger, payroll records, vendor payments and other sources to budget spreadsheets; provide management with regular budget reporting.
2. Provide instruction and training to District staff regarding budgeting processes, procedures, and requirements; provide related software training to staff as needed.
3. Reconciles monthly budget reporting with the accounting system and runs end-of-month reports. Works with accounting staff to correct any discrepancies in monthly input of budget data. Analyzes monthly variances and works with various departments on areas of concern.
4. Analyzes business processes and makes recommendations for improvements for increased efficiency and effectiveness.
5. Develops and implements budgetary policies and procedures in accordance with any applicable laws, rules, regulations, and best practices.
6. Assists in debt issuances and preparation of all related reports and documents, including continuing disclosures, GASB compliance, compliance certificates, and arbitrage calculations, and honors all deadlines. Assures that the provisions, required meetings, deadlines, and guidelines of any debt financing entity will be met.

7. Performs various internal reviews and special studies of administration and operations and makes recommendations for improvement. Assists in developing overhead rates, equipment rental rates, and other internal rates as required.
8. Assists in the development of the annual CAFR and provides support to external auditors as needed.
9. Assist with the costing of labor negotiation proposals.
10. Develops and maintains a deep knowledge of all software applications used in Finance, including accounting, and budget software. Prepares data extracts and assists with software upgrades as needed.
11. Assists in responding to governmental surveys, public records act requests, and other governmental or public data requests.
12. Maintains records and files, prepares statistical materials, memoranda, reports, and correspondence.
13. Build and maintain positive working relationships with co-workers, other District employees and the public using principles of effective customer service.
14. Perform related duties as assigned.

Qualifications

Knowledge of:

- Principles and practices of governmental accounting (GASB) and Finance; budgeting, auditing, forecasting, and procedural analysis.
- Methods and principles for conducting financial analysis.
- Principles and practices of financial reporting.
- Pertinent local, State and Federal laws, ordinances and rules.
- Modern office equipment including use of applicable computer applications.

Ability to:

- Understand, interpret and apply principles and procedures of financial record keeping and accounting.
- Prepare financial reports and maintain accurate ledgers and journals.
- Provide technical assistance in specialized procedures to District personnel.
- Train and assist other accounting staff as needed.
- Operate and use modern office equipment including a computer and applicable software.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Communicate clearly and concisely, both orally and in writing.

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- Obey safe work practices, procedures, and regulations including wearing protective equipment and safety devices.
- Operate equipment in a careful and safe manner.
- Acknowledge the use of safeguards by other employees.
- Report any removal, displacement, damage, destruction, or tampering of safety devices, safeguards, notices or warnings.

- Report any safety risks or hazards to your supervisor or other management personnel.
- Report to your supervisor or other management personnel any work assignment that you feel would require you to perform the work in an unsafe manner.

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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:

Experience:

Four years of professional experience performing organization-wide budget, complex financial analysis related to coordinating, preparing, and monitoring operating and capital budgets; providing technical assistance and recommendations to departments as it relates to budget developing; and to research, analyze, and review complex financial data.

Education:

Equivalent to a bachelor's degree from an accredited college with major course work in finance, accounting, economics, or a related field.

License and Certificate:

Possession of a valid California driver's license.

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