

# ST. MARY'S COUNTY PUBLIC SCHOOLS SUPERVISORS AND ADMINISTRATORS POSITION DESCRIPTION

## SUPERVISOR OF BUDGET AND SCHOOL ACTIVITY FUND

POSITION: Supervisor of Budget and School Activity Fund

REPORTS TO: Assistant Superintendent of Fiscal Services

LOCATION: Department of Fiscal Services

### NATURE OF WORK:

This is a skilled professional position with responsibility for the direct supervision and oversight of budgeting, food service accounting, and school activity fund accounting for the school system. This is a highly technical position, dealing with confidential, and complex financial internal review and budgeting projects. It involves the coordination, formulation, and assistance in the execution of the operating budget; consolidation of data for the presentation of the budget; maintaining accounting records and analyzing funds; evaluating relationships between major program changes and the financial status of the school system; and ensuring adequate funds for program coverage. The individual in this position will be responsible for coordinating and implementing the accurate financial reporting, oversight and training of the use of school activity funds, Food Service Fund, Maryland State Department of Education financial reporting such as the Master Plan, Blueprint Funds, and Every Student Succeeds Act (ESSA).

### ESSENTIAL FUNCTIONS:

- Coordinate, compile, and develop the school system operating budget, to include revenue and expenditure estimation;
- Provide technical assistance in the preparation of departmental staff budget requests on the status and availability of funds for various budget activities;
- Review, analyze, and interpret financial data for budget briefs, reports, correspondence, and presentations; make recommendations for future initiatives; assist in the implementation of new ideas and financial strategies;
- Perform complex financial analysis and review of the operating budget and recommend approval of funding alternatives, program modifications, and other appropriate revisions;
- Regularly monitor the status of the appropriation of expenditures to prepare categorical transfers, completing necessary corrective actions;
- Participate in audits providing requested information, review of accounts, preparation, and review of assigned audit statements, and make recommendations and procedural changes to ensure compliance;
- Prepare maintenance of effort costs, certification, and annual requests required by MSDE based on proposed and approved budgets;
- Perform work independently, in a highly sensitive and confidential environment, following the policies and procedures established for the public school system;
- Provide annual, on-site review of school based student activity fund financial records;
- Maintain knowledge of pending Governmental Accounting Standards Board (GASB) updates, planning steps needed to coordinate and implement;
- Compile Maryland State Department of Education financial reporting, such as but not limited to the Master Plan, Blueprint Funds, and Every Student Succeeds Act (ESSA);
- Provide guidance and oversight of financial reporting and support to school based financial operations;
- Provide training of school activity fund accounting software to school based personnel;
- Maintain an up to date school activity fund financial reporting manual;

- Maintains confidential information and data on behalf of the Board of Education in negotiations with employee associations;
- Work under rigorous time constraints is required at peak times to meet deadlines, and
- Serves as the on-site backup to the Payroll Office.

#### DUTIES AND RESPONSIBILITIES:

- Develop forms and instructions for staff's use in submission of budget requests;
- Provide departmental budget development training;
- Meet with and provide technical, fiscal advice and assistance to departmental staff in the compilation of statistical, fiscal, and program information for the formulation and development of their departmental budget requests, including the interpretation of budget policies;
- Provide regular financial analysis and budget support to the Department of Food Services;
- Consolidate individual department budgets into overall operating budget, update/develop narratives and highlight statements supporting funding requests, and perform in-depth analyses of budget requests;
- Examine the budget estimates or proposals for accuracy, precision, and completeness;
- Ensure compliance with fiscal procedures, policies, and organizational objectives;
- Develop and maintain an updated FTE recap of all new requested positions, annualization of positions in current year, grant rollovers, and/or deletions recommended during the budget development process;
- Assist, as needed in the development of projections and supporting documents for negotiations;
- Implement appropriate internal controls to ensure that actual positions filled are in alignment with the approved budget;
- Review Position Control reconciliation for alignment with the approved budget;
- Maintain the master Schedule of Classifications;
- Provide regular budget variance review for both revenues and expenditures of the Unrestricted and Food Service Funds, perform year end projections and calculations, projecting potential differences, and offering proactive resolution;
- Assist in the preparation of responses to financial inquiries by county government, state, and federal entities;
- Assist in the reconciliation of balance sheet accounts and review of supporting documentation;
- Conduct periodic financial reviews of departmental programs in compliance with Blueprint financial requirements;
- Annually set up the comprehensive school system's operating budgets into the accounting system;
- Develop monthly revenue and expenditure financial reports for the Board of Education;
- Respond to budget transfer requests;
- Conduct and/or oversee the on-site internal review of fiscal operations in schools and offices for compliance with policies, regulations, and laws;
- Communicate in writing the findings/results of internal reviews;
- Supervise the Secretary to the Principal Mentor/Floater and assist in providing any necessary school based financial support and training;
- Collaborate with the Procurement Coordinator to schedule the timing of select purchases with the availability of budgetary funds;
- Develop and provide various technical and statistical data requested during the negotiation process;
- Assist in all related aspects of the annual independent audit and legislative audit, as applicable, to include supporting the implementation of new Government Accounting Standard Pronouncements (GASB);
- Analyze, interpret general business periodicals, professional journals, procedures, and governmental regulations;
- Demonstrate strong analytical skills; ability to develop and apply complex mathematical calculations;

- May be required to attend Board of Education, County Commissioner, and other staff meetings to assist with providing explanation and answers to questions concerning the budget recommendations as directed;
- Utilize research methodology and statistics to interpret historical trends, forecast, and apply financial analysis to data collection, to include the Food Services operations.
- Development of detailed school budget allocation calculations semi-annually based on per pupil and approved appropriations; and
- Other duties, to include a multitude of internal fiscal, policy, and procedural review special projects as assigned.

**QUALIFICATIONS:**

- A bachelor's degree from an accredited university or college in accounting, business administration/management, or finance is required; Master of Business Administration and/or Certified Public Accountant degree/license preferred.
- Ten (10) years of professional experience required in budgeting, accounting, or related practical field, with three (3) years of experience in governmental accounting required, preferably in a school district.
- Five (5) years of experience required in preparation, justification, and analysis of budgetary programs, to include budgetary control and administration.
- Three (3) years of interpretation and application of GASB, Generally Accepted Accounting Principles (GAAP), and modified accrual basis accounting.
- Two (2) years audit experience preferred.
- Five (5) years of previous experience utilizing integrated financial software applications to include benefits, accounting, payroll systems, databases, and other software applications;
- Pursuant to the Federal Fair Credit Reporting Act and the Maryland Department of Labor and Licensing, a credit report or credit history for purpose of consideration of employment with St. Mary's County Public Schools will be required in this fiduciary position.

**TERM OF EMPLOYMENT:**

Full-time twelve-month position.

**SALARY GRADE RANGE:**

The salary for this EXEMPT position will be based on the SMASA salary schedule for eleven and twelve-month employees – Range C.

**BARGAINING UNIT ELIGIBILITY: SMASA**

09.2022