

**PALOMAR COMMUNITY COLLEGE DISTRICT**

**Classification Title: Manager, Budget and Payroll**

**Department:** Budgeting

**FLSA Status:** Exempt

**Staff Category:** Administrative Association (Classified Administrator)

**Salary Range:** 64

**Supervision Received From:** Director, Fiscal Services

**Original Date:** July, 2012

**Supervision Given:** Assigned classified, hourly, and volunteer staff in Fiscal Services

**Last Revision:** March, 2015  
(Reclassified 3/2015; formerly Manager, Budget)

***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.***

**JOB SUMMARY.**

Responsible for performing complex technical and analytical tasks relating to the development, maintenance, revision, and review of the District's budgets and related processes. Responsible for planning, organizing, managing, and controlling the activities, services, and operations of the District's payroll and related processes.

**DISTINGUISHING CHARACTERISTICS.**

The Manager, Budget and Payroll is distinguished from other fiscal management classifications by its responsibility for the District's budget and payroll services.

**ESSENTIAL AND MARGINAL FUNCTION STATEMENTS.** Essential responsibilities and duties may include, but are not limited to, the following:

1. Performs full supervisory activities, subject to management concurrence and in accordance with applicable College policies, which includes: selecting and training new employees; planning, assigning, scheduling, and evaluating completed work; approving overtime/compensatory time; preparing and signing employee performance evaluations; recommending salary reclassifications; responding to grievances and taking appropriate disciplinary action; and performing related supervisory activities.
2. Assists in the development and administration of the District budget; prepares and compiles budget projections and reports for tentative, revised, and adopted budgets.
3. Manages and oversees the day-to-day operations and activities of the District's payroll function; coordinates and oversees payroll processing for all District employees; establishes departmental goals and objectives.
4. Establishes budget and payroll processing deadlines and ensures compliance with established timeframes; develops budget preparation materials for the District and trains appropriate personnel in the preparation of budget materials for submission; reviews submitted budget materials and ensures the appropriate input of data in a timely and accurate manner.
5. Establishes, revises, and updates payroll procedures and policies to improve the efficiency and effectiveness of payroll operations; interprets, applies, and assures department and District-wide compliance with Federal, State, and District payroll laws, codes, regulations, and procedures. Remains current on applicable legislative decisions and developments. Implements payroll education codes, salary schedules, and salary changes resulting from position changes, anniversary dates, salary studies, and reclassifications.
6. Creates and maintains the District's chart of accounts and budget account structure in accordance with federal and state laws, regulations, and local and administrative needs, in addition to District policies and procedures; creates new account numbers as appropriate and adds to database; notifies appropriate internal staff when new accounts have been created; ensures the chart of accounts is captured and updated on the Fiscal Services website.

7. Oversees the payroll interface posting to the financial ledger for all payroll groups; ensures accounting and budgeting errors are fixed accordingly and appropriate parties are notified of errors; ensures payroll is posted in a timely manner.
8. Oversees indirect costs for specific projects/grants on a quarterly basis; reviews and approves applicable reports, journal entries, and memos sent to project/grant managers; reconciles direct costs postings to ensure correct amounts are captured.
9. Monitors and analyzes departmental budgets; prepares, reviews, approves, and controls budget adjustments and expenditure transfers related to salary and benefit adjustments.
10. Analyzes and compiles financial data for special projects, studies or analyses; prepares analyses and other required reports; analyzes, compiles, and organizes payroll data and prepares reports and summaries to assist management personnel in budgeting and collective bargaining processes.
11. Prepares and monitors inter-fund and intra-fund budgets for the District.
12. Provides technical leadership and analytical support to District staff and administrators regarding budgetary development and payroll issues for various programs; reviews and analyzes legislation which affects the financial/budgetary and payroll status of the District and recommends changes as appropriate; interprets and explains District policies and procedures.
13. Monitors and analyzes categorical/restricted program budgets; reviews and edits categorical/restricted program reports in accordance with applicable guidelines, budgets, expenditures, and revenues; reviews and creates revenue budget reports under commitment control; oversees historical and current year data reports, ensuring the creation and updating of all funds and projects/grants for all fiscal years within the applicable financial database.
14. Maintains matrix of internal positions, including vacancies; calculates step, column, and salary settlements; reviews and processes personnel authorization budget adjustments based upon Governing Board approvals; prepares and maintains vacant position listings; reviews, edits, and calculates salary and benefits for position authorizations; oversees account code requests from departments; ensures the accuracy of communicated information; monitors position changes for budget impact to ensure adherence to financial goals and objectives.
15. Authorizes and oversees the processing and distribution of all payroll warrants and direct deposit advises, including regular, special, replacement, cancelled, and voided, as well as the issuance of special checks to disburse returned automatic payroll deposits; ascertains the creation and transmission of Warrant 7 files; ascertains the creation, balancing, and transmission of Automated Clearing House (ACH) files to financial institutions to disburse funds for direct deposits; authorizes accounts payable warrant requests to cover general deductions, including voluntary and union dues, and savings plans.
16. Manages the processing and maintenance of District accruals and a variety of leaves of absence for eligible employees; enforces minimum wage and overtime legal provisions; the enforcement of levies, garnishments, and other withholding orders; prepares comprehensive financial and statistical reports related to payroll, retirement, leaves of absences, and unemployment insurance; assures distribution to appropriate offices and agencies.
17. Ensures responses to employment verifications, court-ordered subpoenas for employee records, and unemployment insurance benefit audits while ascertaining compliance with Federal Privacy Act regulations to reduce liability on release of employee assignments and pay information.
18. Develops and verifies the accuracy of work calendars for administrative, faculty, and classified personnel working 10-, 11-, and 12-month schedules; ascertains the legality, taxation, retirement reporting, and the offering of alternative pay schedules; audits the accuracy of hours worked by applicable employees, including short-term, substitute, and seasonal employees.
19. Audits, corrects, and reconciles federal and state OASDI and Medicare wages to assure accurate issuance of original, corrected, and duplicate W-2 forms.
20. Oversees and coordinates retirement incentives and retroactive pay adjustments; oversees the reconciliation, requesting, and depositing of federal, state, OASDI, Medicare, and unemployment taxes; completes and files quarterly forms for Employer's Federal Tax Return, Unemployment Insurance Contribution Return, and California Income Tax Contribution Return.

21. Oversees the establishment of retirement membership in the Public Employees' Retirement System (PERS), State Teachers' Retirement System (STRS), and the Accumulation Program for Part-Time and Limited-Service Employees (APPLE); assures withholding and remittance of retirement contributions; audits, corrects, and remits retirement reports and tapes.
22. Communicates with representatives of government agencies, financial institutions, and retirement systems to exchange information, resolve issues, and coordinate activities.
23. Participates in shared governance through service on planning and/or operations committees and task forces.

**Marginal Functions:**

1. Participates in/on a variety of committees, task forces, boards, meetings, and/or other related groups in order to receive and/or convey information.
2. Performs related duties and responsibilities as required.

**QUALIFICATIONS.**

**Knowledge of:**

1. Managerial principles and practices.
2. Principles, methods, and practices of budgeting and payroll for governmental and/or educational institutions, including community colleges.
3. Generally accepted accounting principles; general ledger accounting, auditing, and internal control principles, practices, and procedures.
4. Basic statistical and financial analysis and research procedures.
5. Applicable federal, state and local laws, regulations, and policies related to budget development and control and policies governing payroll and reporting requirements.
6. The use of employee handbooks and bargaining unit agreements, and contracts as applicable to budget development and control and payroll functions.
7. Deferred compensation and taxable fringe benefits reporting.
8. Withholding, tax deposit, filing of tax returns, W-2, and other payroll regulations.
9. Modern office procedures, methods, and equipment including automated computer information systems concepts, operations, capabilities, and applications in accounting and budget development and financial management.
10. Interpersonal skills, including the use of tact, patience, and courtesy.
11. Community college organization, operations, policies, and objectives.
12. Proper English usage, spelling, grammar, and punctuation.

**Skill in:**

1. Supervising, training, evaluating, and directing the work of others.
2. Utilizing a computer and related software applications.
3. Analyzing and troubleshooting difficult situations accurately and adopting an effective course of action.
4. Planning, organizing, directing, and controlling the activities, services, and operations of an organization's budget and payroll functions.
5. Researching and interpreting complex data and information.
6. Performing complex payroll preparation and verification duties.
7. Reading, interpreting, applying, and explaining federal, state, and local rules, regulations, policies, and procedures.
8. Communicating clearly and concisely, both orally and in writing.
9. Providing technical expertise and guidance to administrators concerning budget and payroll matters.

10. Establishing and maintaining cooperative and effective working relationships with others.
11. Mediating difficult and/or hostile situations.
12. Effectively responding to all situations/incidents using sound judgment and decision-making skills.
13. Preparing reports by compiling and organizing data from a variety of sources.
14. Maintaining accurate and complete records.
15. Maintaining confidentiality of highly sensitive information and discretion in performing work.
16. Monitoring, adjusting, and reconciling budget and payroll data.
17. Performing complex payroll preparation and verification.
18. Analyzing complex financial and statistical data and developing summary conclusions and recommendations for budgetary action.
19. Analyzing payroll data and preparing reports, summary conclusions, and recommendations in accordance with generally accepted accounting principles.
20. Establishing budgetary control mechanisms to capture transaction details for analysis.
21. Operating office equipment and supporting accounting and auditing functions; word processing, spreadsheet, and presentation applications; and an integrated relational database.
22. Accessing and extracting information from automated computer information systems for review and analytical use.
23. Working independently with little direction.
24. Planning and organizing work.
25. Meeting schedules and timelines.

**Experience and Training Guidelines:**

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

**Experience:**

Five years of increasingly responsible professional-level accounting experience in the preparation and analysis of fiscal operating data, budget data, and payroll, including two years of experience supervising employees.

**Education/Training:**

Bachelor's degree from an accredited institution in accounting, business administration, or a related field.

**WORKING CONDITIONS.**

**Environmental Conditions:**

Office environment; exposure to computer screens, noise and electrical energy; extensive contact with faculty, staff, administrators, and outside government entities.

**Physical Conditions:**

Essential and marginal functions require maintaining physical condition necessary for ambulating for extended periods of time; near visual acuity for preparing financial reports and recognizing numerical figures.