

CITY OF OCONOMOWOC
JOB DESCRIPTION

UTILITY ACCOUNTING MANAGER

REPORTS TO: Finance Director

GENERAL STATEMENT OF DUTIES:

Performs a variety of complex supervisory, professional, administrative and technical accounting and finance functions in maintaining the fiscal records and systems of the City Utilities.

EXAMPLES OF DUTIES:

Maintenance of the Central Accounting System for Utility entities.

- a. Review, analyze and balance all accounts on a monthly basis.
- b. Prepare journal entries as appropriate.
- c. Prepare internal financial statements, variance reports, sales data and annualized rate of return on an accrual basis monthly.
- d. Maintain and balance work order accounting records on a monthly basis. This includes performing allocations of payroll overhead and vehicle clearing to work orders.
- e. Assists independent auditors with the annual audit by preparing various work papers and schedules.
- f. Guides and instructs departments in proper accounting procedures.

Supervise utility accounting staff.

- a. Performance reviews annually.
- b. Direct Billing and Collection of Utility Accounts.
 - i. Bills accurately prepared and mailed monthly.
 - ii. Accounts receivable and cash flow analyses of utility accounts.
 - iii. Monitor uncollectible accounts and oversee collection process.
 - iv. Supervise meter reading process for efficiency, accuracy, and timeliness.
- c. Provide for adequate backup of staff people on leave.
 - i. Responsible for the complete training of staff in all positions.

Budget and Analysis Services.

- a. Distribute department blank budget worksheets and instructions by July 15th
- b. Assists in preparation of revenue estimates for budget. Review fee amounts annually and recommend adjustments as needed.
- c. Confer with Utility Managers on planned capital additions, major maintenance projects, personnel needs and load forecasts; analyze growth patterns for consumption and sales-forecast same. Review budget with Finance Director.
- d. Prepare for review annual budget amounts for utility accounting/billing and customer service.
- e. Compile department budget requests. Analyze financial limits/financing alternatives and make recommendation to Finance Director.
- f. Assists with identification and application of strategic initiatives of the Utility funds to the budget process.
- g. Supervise the compilation and distribution of the final adopted budgets.
- h. Provides budget management and financial analysis support to departments throughout each year.
- i. Prepare financial forecasts for the Capital Improvement Program in order to

- minimize the impact of user rates.
 - j. Prepare financial proformas or projections, when requested, for Utility funds.
 - k. Appear at all utility budget meetings and hearings.
- Assist Maintaining PSC authorized rate of return for the Enterprise Funds.
- a. Review revenue requirements and capital additions.
 - b. Review capital structure to determine an adequate rate of return.
 - c. Review with Finance Director to determine need for a rate adjustment.
 - d. Coordinates and prepares analyses and required documents for rate reviews by PSC for water and electric utilities. Coordinates wastewater rate review process. Provides recommendations for rate structures.
 - e. Testify before PSC as to the validity of data as necessary.
- Prepare PSC and FERC annual reports.
- a. Oversees completion and filing of annual PSC report.
 - b. Oversees completion and filing of annual FERC report.
- Responsible for the Integrity of Continuing Property Records, Fixed Assets and Inventories.
- a. Direct the maintenance of the CPR records, verify balances and spread applicable work order charges, etc.
 - b. Verify that CPR records are current and compare monthly to general ledger balances. Direct the maintenance of the fixed asset records, that they are up-to-date monthly and accurate.
 - c. Prepare depreciation schedules.
 - d. Direct the maintenance of the perpetual inventory records.
 - i. Review monthly, material used/purchased to ensure correct record keeping.
 - ii. Spot check perpetual cards to physical count to ensure accuracy.
 - iii. Review procedures annually.
- Miscellaneous Assignments
- a. Assist Finance Director when necessary with various projects or assignments.
 - b. Maintain payment schedules for all Utility debt. Responsible for ensuring that debt payments are made timely and accurately. Monitors compliance with bond covenants.
 - c. Miscellaneous tasks as requested

QUALIFICATIONS:

Education and Experience:

Bachelors' Degree in accounting; minimum of 5 years experience in public accounting; supervisor experience necessary, along with excellent public relations skills. CPA certification preferred.

Necessary Knowledge, Skills, and Abilities:

Considerable knowledge of modern governmental accounting theory, principles and practices; considerable knowledge of public finance and fiscal planning; considerable knowledge of payroll and accounts payable functions; considerable; working knowledge of budgetary, accounting and reporting systems, GAAFR, GAAP and GASB; working knowledge of PSC accounting requirements.

Ability to prepare and analyze complex financial reports; ability to maintain efficient and effective financial systems and procedures; ability to establish and maintain effective working relationships with employees, city officials; ability to communicate effectively orally and in writing.

TOOLS AND EQUIPMENT USED:

Personal computer including word processing and spreadsheet software; copy machine; postage machine; fax machine; phone and calculator.

PHYSICAL DEMANDS:

The physical demands described here are representative of those which must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit and talk or hear, use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to walk.

The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet.

SELECTION GUIDELINES

Formal application, rating of education and experience; oral interview and reference check; job related test may be required.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of the specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.