

CITY OF CARLISLE, ARKANSAS

JOB DESCRIPTION

JOB TITLE Treasurer
DEPARTMENT(S) 03 – Administration
FLSA DESIGNATION Non-Exempt
PAY GRADE
EFFECTIVE DATE 11/22/21

General Statement of Duties

Plans, directs and coordinates the City’s cash management and budgetary functions; provides analysis, reconciliation and accounting support for City funds; provides timely payment of all City invoices; processes sales tax payments; prepares payroll checks for all employees and Council members and records, files, and reconciles fixed assets owned by the City; plans, organizes and directs the recording of all receipts and expenditures for the City; performs related work as required.

Distinguishing Features of Job Class

The principal functions of an employee in this class are to perform monthly account reconciliations and closing entries; prepare monthly, quarterly, and annual financial reports and assist in the preparation of the annual audit; to process all payments to vendors in a timely and accurate manner and compile required reports; ensure accurate, prompt payment of wages to all employees and Council members, maintain payroll files and employee benefit information and perform related payroll accounting functions; record all fixed assets into the accounting software, maintain files on the fixed assets, and reconcile assets between the physical inventory and items listed on the accounting system; manage, direct and oversee the accurate recording of all receipts and expenditures; manage the cash control functions and assist in the preparation of the annual operating budget; assist in the development of City financial policy, maintain internal controls, prepare the Comprehensive Annual Financial Report and advise the Mayor and Council on the financial condition of the City. The work is performed under the general supervision of the Mayor, but considerable leeway is granted for the exercise of independent judgment and initiative. The nature of the work performed requires that an employee in this class establish and maintain effective working relationships with other Department and City employees, vendors, suppliers, benefit providers, State and Federal agencies, and the public. The principal duties of this class are performed in a general office environment.

Examples of Essential Work (Illustrative Only)

- Reconciles all cash accounts monthly, prepares reconciliation reports and journal vouchers;
- Reconciles investment accounts monthly, prepares reconciliation reports and vouchers;
- Provides information to the Mayor and City Council in the preparation of monthly, quarterly, and annual financial reports, preparing schedules as directed;
- Prepares reports for appropriate officials or agencies concerning audits, financial conditions and sources and application of funds;

- Prepares supporting schedules for the annual audit;
- Monitors grant expenditures, prepares reimbursement billings and requests for payment;
- Performs detailed account analyses as requested;
- Assists in the development and implementation of financial accounting systems and procedures and performs computations and posts to statistical and other records applying knowledge of regulations and generally accepted accounting principles and practices;
- Audits accounts and records of receipts, expenditures, billings, debt financing, contracts, budget activities, cash and non-cash assets, accounting entries, equipment and supply inventories, payroll and employee benefits;
- Works with other city departments to coordinate and implement the use of computer technology with assigned accounting duties and functions;
- Performs internal audits as requested;
- Processes vendor payments in accordance with the accounts payable process;
- Receives and reviews invoices, filing open invoices for reference and payment;
- Matches purchase orders with invoices, calculates discounts, checks amounts, and enters data for payments;
- Prepares accounts payable reports;
- Prepares checks for processing and payment to vendors;
- Maintains the vendor listing with correct information;
- Investigates and reconciles vendor statements with payments;
- Confers with and answers questions from vendors;
- Reviews and generates year-end 10-99s;
- Reviews and verifies the accuracy of transactions and accounting classifications assigned to various records;
- Reviews and enters payroll time sheet data;
- Performs all aspects of the weekly payroll process;
- Ensures that payroll time sheets comply with City standards, verifying validity and accuracy;
- Enters time sheet data into payroll database including employee withholding tax and benefit data;
- Prepares and reviews payroll registers;
- Prepares final payroll, paychecks, and reports;
- Prepares direct deposits as required;
- Prepares and maintains employee payroll records, including pay rate, deductions, and benefits;

- Performs withholding tax calculation procedures;
- Updates control reports with latest payroll information;
- Prepares checks for payroll taxes and benefit payments to appropriate State, Federal or local agency;
- Calculates retroactive pay as needed;
- Maintains wage and benefit historical files;
- Confers with and answers payroll processing questions from employees, assisting employees as necessary in filling out payroll related forms;
- Prepares and reconciles quarterly and year-end reports and W-2s;
- Projects payroll expenses for budget estimates;
- Performs all aspects of the recording of fixed assets owned by the City;
- Prepares and maintains fixed assets records, including date purchased, amount of purchase and assigns estimated life on the asset;
- Updates control reports with latest fixed assets information;
- Maintains fixed assets historical files;
- Maintains depreciation schedules for all enterprise and internal service funds;
- Maintains General Fixed Asset Account Group schedules;
- Analyzes records of trends, operations, and costs, to forecast revenues, administrative commitments, and obligations;
- Develops, installs and maintains systems to monitor budgets, spending practices, purchasing controls, and revenues collected;
- Monitors and reports spending practices, purchases, costs and budget compliance of assigned departments;
- Prepares forecasts, budget to actual reports and recommendations for adjustments and additional appropriations;
- Monitors performance of all capital projects in conformance with approved plans and objectives, reviews requisitions, accounts for variances, implements corrective actions within scope of authority and recommends needed actions;
- Files all related grant reports to State and Federal granting agencies;
- Prepares reconciliations of capital grants and necessary journal entries to record transactions;
- Develops and maintains a grant accounting system;
- Performs budgetary projections of all capital projects including ones funded by grants and advises the Mayor and Council of planning or performance deficiencies;

- Prepares special financial and budgetary analyses and reports, collecting, organizing and interpreting complex accounting, budget and financial data;
- Performs daily cash flow analysis and external banking functions;
- Ensures sufficient cash availability to meet the obligations of the City;
- Oversees and reconciles bank deposits and maintains accurate records and controls of revenues deposited;
- Manages and controls cash handling operations including insuring internal controls and physical security of funds are in place;
- Notifies the Mayor and Council of idle municipal funds, including calculation of amounts to be invested;
- Maintains records of the financial condition of all City funds and directs and assists in the prepares various reports on the financial condition of the City;
- Assists in the preparation of the annual operating budget;
- Manages all aspects of annual budget execution including monitoring of departmental budget to actual expenditures and tracking of capital expenditures;
- Prepares for and attends Budget, Tax and Finance Committee meetings, facilitating budget execution review and adjustment;
- Performs budget analysis;
- Communicates and coordinates regularly with appropriate others to maximize the effectiveness and efficiency of interdepartmental operations and activities;
- Prepares quarterly financial statements and the Consolidated Annual Financial Report;
- Advises the Mayor and Council on all financial matters of the City;
- Provides ongoing and annual revenue projections for all City funds;
- Provides cash flow management and the investment of all funds;
- Develops financial policies, procedures and guidelines, including necessary ordinances and provides for their implementation;
- Provides internal financial security and control;
- Oversees the financial administration of Federal and State grants;
- Establishes and maintains all financial and accounting systems for the City and assists the Mayor and other departments with the development and implementation of financial systems, fiscal policies and procedures;
- Oversees disbursement of all funds;
- Attends City Council meetings, advising on financial policy and procedures as requested;
- Prepares public statements and presentations as requested;

- Serves on boards and committees as appointed or requested;
- Reviews and analyzes the impact of proposed legislation;
- Develops, implements and manages financial accounting system and procedures consistent with GAAP and GAAFR;
- Develops, implements and manages a reporting system that will provide accurate, timely and complete financial and budgetary information to the Council, Mayor, Department Heads and users of such data who evaluate or audit the financial condition of the City;
- Prepares the Comprehensive Annual Financial Report;
- Prepares quarterly financial statements, reviews trial balance reports of all funds;
- Prepares a wide variety of analysis and management reports as requested;
- Prepares timely reports for appropriate officials or agencies concerning scope of audits, financial conditions found, source and application of funds and recommendations for correction and/or improvement;
- Assures that accounting records of the City are accurate, current and comply with applicable legal requirements;
- Provides needed information and demonstrations concerning how to perform certain work tasks to new employees in the same or similar class of positions;
- Keeps the Mayor and designated others fully and accurately informed concerning work progress, including present and potential work problems and suggestions for new or improved ways of addressing such problems;
- Attends meetings, conferences, workshops and training sessions and reviews publications and audio-visual materials to become and remain current on the principles, practices and new developments in assigned work areas;
- Responds to citizens' questions and comments in a courteous and timely manner;
- Performs other related duties as assigned.

Required Knowledge, Skills and Abilities

- Thorough knowledge of Generally Accepted Accounting Principles (GAAP) and Government Accounting and Auditing Financial Reporting (GAAFR) standards;
- Good knowledge of Federal and State fund accounting, auditing and reporting requirements;
- Good knowledge of computer and data processing technology as applied to financial, accounting and auditing utilizations;
- Good knowledge of financial office procedures and practices;
- Good knowledge of the principles and practices of governmental, payroll and budget accounting;
- Good knowledge of local ordinances and regulations appropriate to assigned duties;
- Good knowledge of City personnel policy and Federal and State payroll and personnel law;

- Good knowledge of City fixed assets policies;
- Thorough knowledge of City department practices, procedures, and financial history;
- Thorough knowledge of statistical analyses and report preparation and presentation methods and procedures;
- Good knowledge of the principles and practices of a municipal purchasing system;
- Good knowledge of the practices, methods and laws relating to grant administration;
- Thorough knowledge of financial analysis, reporting and fiscal management;
- Thorough knowledge of the methods of receiving, disbursing, depositing and providing security for large amounts of public monies;
- Thorough knowledge of computer spreadsheet and word processing applications currently used in the department;
- Good knowledge of budget decrementing techniques, zero-based budgeting and incremental budgeting;
- Some knowledge of municipal bond issuance, accounting and record keeping procedures;
- Comprehensive knowledge of fund accounting, auditing and reporting requirements;
- Some knowledge of laws and administrative policies governing municipal financial practices and procedures;
- Thorough knowledge of the practices, methods and laws relating to municipal bond financing;
- Ability to interpret complex financial reports and records and analysis of financial data;
- Ability to communicate well with others to secure cooperation and efficient coordination in the preparation of financial records and reports;
- Ability to prepare and present accurate, informative, and reliable reports containing facts, findings, conclusions and recommendations;
- Ability to communicate well with others, both orally and in writing, using both technical and non-technical language;
- Ability to understand and follow oral and/or written policies, procedures and instructions;
- Ability to handle confidential financial, employee, and administrative information with tact and discretion;
- Ability to make tax calculations and reconciliations accurately;
- Ability to make decisions in accordance with established policies and procedures;
- Ability to independently solve problems within assigned areas of responsibility;
- Ability to deal with a wide range of persons, including situations in which individuals may be upset over some issue involved with City activities and policies;
- Ability to accurately handle multiple tasks;

- Ability to assist city officials in conducting long-range fiscal planning and budgeting;
- Ability to develop appropriate accounting methods for control and reporting purposes;
- Ability to conduct long-range fiscal planning and budgeting;
- Ability to plan, organize and develop studies and analyses of financial accounting methods and procedures;
- Ability to interpret complex fiscal reports and records, analyze financial data and determine appropriate accounting methods for control and reporting purposes;
- Ability to operate or quickly learn to operate a personal computer using standard or customized software applications appropriate to assigned tasks;
- Ability to use logical and creative thought processes to develop solutions according to written specifications and/or oral instructions;
- Ability to perform a wide variety of duties and responsibilities with accuracy and speed under the pressure of time-sensitive deadlines;
- Ability to operate a ten key calculator appropriate to assigned duties;
- Ability and willingness to quickly learn and put to use new skills and knowledge brought about by rapidly changing information and/or technology;
- Integrity, ingenuity and inventiveness in the performance of assigned tasks.

Acceptable Experience and Training

- Graduation from an accredited college or university with a Bachelor's Degree or equivalent in Accounting, Finance, Business Administration or closely related field of study; and
- Some experience in accounting, budget formulation and financial analysis, preferably within the public sector; or
- Any equivalent combination of experience, education and training which provides the knowledge, skills and abilities necessary to perform the work.

Required Special Qualifications

- Be at least 21 years of age and a citizen of the United States;
- Possession of a valid Arkansas driver's license;
- Be free of a felony record;
- Ability to pass a background check.

Essential Physical Abilities

- Sufficient clarity of speech and hearing or other communication capabilities, with or without reasonable accommodation, which permits the employee to communicate well with other employees and the general public;
- Sufficient vision or other powers of observation, with or without reasonable accommodation, which permits the employee to use a computer screen and process numeric data;
- Sufficient manual dexterity with or without reasonable accommodation, which permits the employee to operate a computer keyboard and access files;
- Sufficient personal mobility and physical reflexes, with or without reasonable accommodation, which permits the employee to move about in an office environment.

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.

- Work is performed primarily in a well-lit general office environment that is climate-controlled.
- The noise level in the work environment is usually low.