



June 2019  
FLSA: Non-Exempt

## ACCOUNTANT

### DEFINITION

Under general direction, performs professional accounting work, including auditing, analyzing, and verifying fiscal records and reports, preparing financial and statistical reports, providing information to Town staff regarding accounting practices and procedures, and reconciling general ledger accounts; assists in preparing the Town's annual budgets; prepares and processes payroll; prepares year-end audit reports and schedules; and performs related work as required.

### SUPERVISION RECEIVED AND EXERCISED

Receives general direction from the Administrative Services Director. Exercises no direct supervision over staff.

### CLASS CHARACTERISTICS

This is the journey-level class in the professional accounting series. Incumbents perform the full range of routine and complex departmental accounting and record-keeping programs. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. Work is normally reviewed upon completion and for overall results. Successful performance of the work requires thorough knowledge of payroll and governmental accounting practices and procedures, fund accounting, and fiscal management. This class is distinguished from the Senior Accountant in that the latter is responsible for the more complex and higher-level accounting functions and exercises a higher level of discretion and independent decision-making.

### EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

*Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.*

- Provides responsible professional and technical assistance in the administration and implementation of the Town's financial, auditing, and accounting programs.
- Prepares a wide variety of financial and statistical reports, including payroll, year-end reporting, budgetary reports, assisting in the preparation of the Comprehensive Annual Finance Report (CAFR), and preparing other legal documents and management analysis.
- Monitors expenditures, revenues, and budget allocations to determine the Town's financial status and prepares custom reports, graphs, and schedules as needed.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, cash receipts, and accounts receivable.
- Receives, reviews, verifies, and processes time recording documents to prepare payroll for all Town employees; audits such documents for completeness, accuracy, and compliance with rules and regulations; prepares and balances payroll reports and records.
- Processes, calculates, and maintains records of a variety of payroll actions, including new-hire set up, overtime hours, cost-of-living adjustments, incentive and/or premium pay, retroactive pay, benefits enrollment and withholdings, wage garnishments, workers compensation claims, accruals, longevity, and final paychecks and pay-offs based on appropriate provisions; maintains employee records for

voluntary and non-voluntary deductions; prepares payroll warrants and wire transfers; prepares reports and payments for various tax, financial, and insurance organizations.

- Interprets, explains, and applies general and governmental accounting/auditing principles and procedures, laws, and regulations affecting the financial operations of municipal government.
- Analyzes and reconciles expenditure and revenue accounts, including bond accounts; reviews and processes appropriation transfer requests between accounts; reconciles bond statements and bank statements to the general ledger.
- Records and maintains appropriate controls for fixed assets, including Town-owned vehicles and land.
- Assists in the Town's purchase orders and accounts payable system, auditing and financial analysis, grant accounting, and special reports.
- Maintains and monitors the Town's grant funds and ensures compliance with rules and regulations governing the use of each grant.
- Receives and tracks property tax payments; ensures that property tax bills are remitted to the proper Town departments for payment authorization.
- Tracks Capital Improvement Program expenditures and allocates funds to the appropriate Capital Improvement Project account.
- Assists in the coordination of the annual audits.
- Assists with investments, portfolio management, cash management, debt management, new financing, annexations and subdivisions, and revenue and expense projections.
- Attends meetings, conferences, workshops, and training sessions, and reviews publications to remain current on principles, practices, and new developments in the field of accounting.
- Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Modern principles, practices, and methods of public and governmental accounting and financing, including program budgeting and auditing and their application to municipal operations.
- Public agency finance and account functions, payroll processes and techniques, employee benefits processes as they relate to payroll, and laws, rules, regulations, procedures, and office practices related to the processing and recording of payroll and financial transactions related to employee benefits.
- General principles and practices of data processing and its applicability to accounting and municipal operations.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to municipal financial operations.
- Principles and practices of business organization and public administration.
- Record keeping principles and procedures.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and Town staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination.
- Computers and software programs (e.g., Microsoft software packages) to conduct, compile, and/or generate documentation.

### **Ability to:**

- Prepare clear, complete, and concise financial statements and reports.
- Review payroll and other financial documents for completeness and accuracy.

- Review, post, balance, reconcile, and maintain accurate and confidential payroll records.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Effectively use computer systems, software applications, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Education and Experience:**

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

Equivalent to a bachelor's degree from an accredited four-year college or university with major coursework in accounting, finance, business or public administration, or a closely related field and one (1) year of responsible professional public agency accounting or payroll experience.

**Licenses and Certifications:**

- Possession of, or ability to obtain, a valid California Driver's License by time of appointment and a satisfactory driving record.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups, and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 25 pounds.

**ENVIRONMENTAL CONDITIONS**

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.