

CITY OF LATHROP
SENIOR ACCOUNTANT

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities that are associated with specified positions. Therefore, specifications **may not include all** duties performed by individuals within a classification. In addition, specifications are intended to outline the **minimum** qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

DEFINITION:

Under general supervision, performs professional level accounting and budgetary analysis duties, including maintaining, developing and analyzing fiscal statements and records; organizes, plans and directs the City's development agreement and impact fee programs, including maintenance and tracking of repayment requirements and public improvement reimbursements; prepares financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and governmental accounting standards; coordinates and prepares the annual budget process and the annual budget documents; coordinates the annual audit and prepares the Comprehensive Annual Financial Report; prepares the monthly Treasurer's Report; performs other related duties as required.

DISTINGUISHING CHARACTERISTICS:

The **Senior Accountant** is the advanced journey level professional class in which the incumbent is expected to perform the full scope of professional accounting duties with minimum supervision. Incumbents in this class may be assigned responsibility for overseeing the City's development agreements. Successful performance requires a thorough knowledge of governmental accounting procedures and the ability to exercise sound independent judgment. This classification is distinguished from the next higher classification of Accounting Manager in that the latter is responsible for the more complex and difficult duties within the Department and has direct supervisory responsibilities.

SUPERVISION RECEIVED/EXERCISED:

Receives general supervision from the Director of Finance. Exercises functional and technical supervision over lower level accounting staff.

ESSENTIAL FUNCTIONS: *(include but are not limited to the following)*

- Performs professional level accounting and budgetary analysis duties, including maintaining, developing and analyzing fiscal statements and records; prepares financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and governmental accounting standards; coordinates and prepares the annual budget process and the annual budget documents; coordinates the annual audit and prepares the Comprehensive Annual Financial Report; prepares the monthly Treasurer's Report.
- Assists in the coordination, management, development, and administration of the citywide budget; gathers budgets from all departments; submits budget recommendations; assists with budget data input and layout; monitors expenditures; attends all budget meetings; writes resolutions.

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- Maintains and tracks all City development agreements, including repayment programs, public improvement reimbursements, and land use development agreements and incentives; ensures all policy guidelines and administrative procedures for development agreements are being followed; assists with the negotiation of development agreements, determination of infrastructure exaction, and evaluation of various infrastructure funding strategies, such as the use of impact fees, community facility districts, improvement districts, and developer requirements.
- Evaluates and recommends process improvements, including measurement and reporting on the effectiveness of the execution of agreements, centralized management reporting, and assessment of long-term fiscal and economic impacts of development; oversees the City's general government impact fee program, including all calculation efforts and cash-flow forecasts; tracks and records all allowable impact fee credits under state law; identifies credit obligations and/or donated assets by individual subdivision.
- Creates and maintains systems to identify all agreement stipulations, trigger operational requirements, and notify appropriate stakeholders and work with stakeholders to insure implementation and timely execution of agreement requirements; provide information on impact fee and infrastructure funding issues.
- Oversees and works closely with the consultants that perform the City's debt administration; provide data to consultants; review consultant work.
- Monitors monthly budget appropriations by fund and department; develops expenditure and revenue schedules; transfers money in and out of correct funds; prepares the Annual Appropriation Subject to Limit.
- Prepares monthly Treasurer's Reports; reviews investment activity to ensure compliance with investment policy; reviews bank and fiscal statements and balances to cash.
- Prepares developer reimbursement requests; collects staff time in order to calculate the cost for reimbursement; reconciles developer accounts; sends bills to developers.
- Performs internal audits of the payroll, accounts payable, accounts receivable, utility billing, and revenue collection sections of the Finance Department; prepares records for the annual audit; supervises the annual audit; assists auditors in the review of the financial operations; prepares the Comprehensive Annual Finance Report.
- Coordinates the preparation of the indirect cost plan with a consultant; coordinates the state mandated claims and other reports, including project reports, expense reports, state controllers report, City Manger Reports and resolutions, and year-end closing and budgetary reports.
- Assists in the selection, training, instruction and review of assigned staff; resolves staff issues concerning payroll and accounts payable; provides input on performance evaluations; develops and implements accounting systems, controls and reporting procedures; reviews automated data processing systems and computerized financial systems.
- Recommends goals and objectives, implements policies and procedures; provides assistance to City departments and employees on accounting system management problems; provides professional advice and recommendations on accounting pronouncements, standards, policies and procedures;

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attends professional group meetings to stay abreast of new trends and innovations in the accounting field.

- Answers phones and assists customers at the counter as needed; assists other City departments with budget tracking and monitoring; answers questions from other departments; prepares requests for proposals.
- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management and staff, and the public.

PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:

Position requires prolonged sitting, standing, walking, reaching, twisting, turning, kneeling, bending, squatting, and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in preparing statistical reports and data using a computer keyboard. Additionally, the position requires near vision in reading correspondence, statistical data and using a computer. Acute hearing is required when providing phone and personal service. The need to lift, drag and push files, paper and documents weighing up to 25 pounds also is required.

Some of these requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodations.

QUALIFICATIONS: *(The following are minimal qualifications necessary for entry into the classification.)*

Education and/or Experience:

Any combination of education and experience that has provided the knowledge, skills and abilities necessary for a **Senior Accountant**. A typical way of obtaining the required qualifications is to possess three years of increasingly responsible professional municipal accounting and finance experience, including one year equivalent to an Accountant II with the City of Lathrop, and a bachelor's degree in accounting, business administration, finance or a related field.

License/Certificate:

Possession of, or ability to obtain, a valid Class C California driver's license.

KNOWLEDGE/ABILITIES/SKILLS: *(The following are a representative sample of the KAS's necessary to perform essential duties of the position.)*

Knowledge of:

Generally Accepted Accounting Principles (GAAP) and Basic Principles of Accounting as applied to Governmental Accounting Standards (GASB); development agreements and impact fee programs; principles and practices of municipal government accounting, cost accounting, auditing and budgeting; principles and practices of automated financial systems and project accounting; basic principles of mathematics; applicable federal, state and local laws, codes and regulations; methods and techniques of scheduling work assignments; standard office procedures, practices and equipment; modern office practices, methods and equipment, including a computer and

applicable software; methods and techniques for record keeping and report preparation and writing; proper English, spelling and grammar; occupational hazards and standard safety practices.

Ability to:

Examine and verify financial documents, reports and transactions; prepare a variety of budgets, financial statements, reports and analyses; oversee, develop and track the City's development agreements and impact fee programs; analyze, post, balance and reconcile financial data, ledgers and accounts; perform mathematical calculations quickly and accurately; interpret, explain and apply applicable laws, codes and regulations; read, interpret and record data accurately; organize, prioritize and follow-up on work assignments; work independently and as part of a team; make sound decisions within established guidelines; analyze a complex issue, and develop and implement an appropriate response; follow written and oral directions; observe safety principles and work in a safe manner; communicate clearly and concisely, both orally and in writing; establish and maintain effective working relationships.

Skill to:

Operate standard office equipment, including a computer and variety of word processing and software applications, including financial and accounting programs.