

**Town of Bristol**

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**POSITION TITLE: TOWN TREASURER****NATURE OF POSITION**

The Town Treasurer plays a vital role in the management of the finances of the Town. He or she is responsible for keeping the Town's accounts, investing money received by the Town (with the approval of the Selectboard), keeping a record of the taxes voted, and paying orders drawn on Town accounts. The Treasurer cooperates with the annual audit process and provides the Selectboard and other officials with essential information about the Town's finances. The Treasurer is the collector of current taxes. The Treasurer may also serve as the collector of delinquent taxes. The Treasurer provides human resources support and manages employee benefits and payroll; supports the Water Department and Sewer Department with billing and management of accounts; and provides support to the Recreation, Police, Public Works, Lister, and Zoning Departments, the Town Clerk, and the Town Administrator in budgeting, capital budgeting, grants management, and reporting.

**APPOINTMENT, SUPERVISION, AND EVALUATION**

On March 2, 2020, voters changed the Town Treasurer position from an elected office to one appointed by the Selectboard in accordance with 17 V.S.A. 2651f for a term of one to three years. The Town Treasurer is supervised and evaluated by the Selectboard, which the Selectboard may seek assistance from or delegate to the Town Administrator. The Town Treasurer shall be subject to the Town's personnel policies. The Town Treasurer shall appoint and supervise an Assistant Treasurer. The Assistant Treasurer shall perform the duties of the Treasurer in the Treasurer's absence, as well as such other duties to ensure appropriate separation of duties and internal controls. The office shall not be occupied by someone deemed ineligible under the State's Incompatible Offices statute (17 V.S.A. Section 2647).

**STATUTORY DUTIES**

- The Treasurer's primary function is to keep the accounts of the Town from the moment the money is collected by the Town to the moment it is paid out or invested by the Town. (24 V.S.A. §§ 1521, 1571).
- The Treasurer must keep a public record showing the amount of tax money voted for the support of highways, schools, special departments, if any, and for general Town purposes. (24 V.S.A. § 1574).
- After making a record of the tax levied, the Treasurer must apply credits or debits to the general fund where they occur as a result of penalties, interest, discounts on taxes paid early, collector's fees, abatements granted, or any other event which will affect the total amount levied or received. (24 V.S.A. §§ 1525, 1526).

- The Treasurer must keep a running account of moneys, bonds, notes, and evidences of debt paid to him or her, and moneys paid out for the various Town departments. (24 V.S.A. § 1571(a)).
- Moneys received by the Treasurer may be invested and reinvested with the approval of the Selectboard. 24 V.S.A. § 1571(b). This means that the Treasurer and Selectboard have joint authority and must come to an agreement regarding the investment of Town funds. The Treasurer is required to file quarterly reports with the Selectboard regarding actions addressed in subsections (a) and (b) of Section 1571 (listed above). In addition, the Treasurer is required "to annually, on or before June 30, complete and provide to the Selectboard a copy of the document made available by the Auditor of Accounts pursuant to 32 V.S.A. § 163(11) regarding internal financial controls."
- The Treasurer must also keep a running account with the Tax Collector of each annual tax bill by endorsing the Collector's payments on the account and on the Collector's receipt. These endorsements must also note the amount of any abatement allowed by the board of abatement. Each endorsement must be signed and dated. (24 V.S.A. §§ 1579, 1580.)
- At least 25 days before Town Meeting, all officials and any other persons authorized to receive or disburse Town tax money must close their accounts with the auditor. (24 V.S.A. § 992.)
- At least 30 days before the tax due date that was established by the voters, the Treasurer must mail the tax notices to the taxpayers. The notice must state the amount of his or her Grand List, the tax rate, when the taxes are payable, and must notify the taxpayer about any prepayment discount that is available. If the Town did not vote a specific date for the payment of taxes, or if the Treasurer does not mail the notice at least 30 days before the due date, the due date becomes 30 days from the date of mailing of the notice to the taxpayers. (32 V.S.A. § 4792).
- The Treasurer must keep separate accounts of all money received as highway or school taxes, and must pay out the same upon orders of the proper officers. (32 V.S.A. § 4791).
- Within 15 days after the tax due date (or within such earlier time as the voters may establish), the Treasurer must issue a warrant against delinquent taxpayers for the amount of unpaid taxes. 32 V.S.A. § 4793. Within that same period of time, the Treasurer must deliver a list of unpaid taxes with the name of each delinquent to the collector of delinquent taxes. (32 V.S.A. § 4874).
- When an assessment regarding water and wastewater utilities remains unpaid for 30 days, the Treasurer must issue a warrant for its collection to the Tax Collector to enforce in the same way as for collection of delinquent taxes. (24 V.S.A. § 3408).
- Situations may arise where the Town Treasurer and the Auditors do not agree on the proper presentation of the financial statements. If, after every effort has been made, no agreement is reached, the financial statements must be presented in a manner directed by

the Town Treasurer. The Town Auditors must then enumerate their exceptions to such presentation in their report, and, depending upon the significance of those exceptions, must disclaim an opinion, qualify their opinion, or definitively take issue with the presentation. It is important that the distinction be maintained between the Treasurer's financial statements and Auditors' report on those financial statements.

- The Treasurer may not be an auditor, selectperson, cemetery commissioner, or school director for the Town. Neither the Treasurer's spouse nor anyone assisting the Treasurer in his or her official duties may be the Town Auditor. (17 V.S.A. § 2647).

#### **ILLUSTRATIVE EXAMPLES OF DUTIES**

- Maintain the Town's general fund, water and sewer operating funds, reserve and capital funds, and loans.
- Process accounts payable and prepare warrants of all expenditures for Selectboard approval.
- Process 1099s and W-2s and keep W-4 and W-9 submissions current for all contractors used.
- Collect timecards from department heads, review, and process weekly payroll.
- Maintain employees' life and disability insurance, retirement, vision, and other insurance benefits.
- Calculate and suggest a tax rate to the Selectboard.
- Print, scan, and mail annual property tax bills. Also work with the Listers as changes arise to reprint and mail changed tax bills.
- Correct and re-mail property tax bills as State downloads warrant.
- Collect current property taxes.
- Assisting and explaining current property tax laws to property owners.
- Add interest to late (not delinquent) property tax bills; print and mail late property tax bills.
- Process and print water and wastewater utility invoices and collect payments.
- Preparing and making regular bank deposits, which includes but is not limited to: tax payments, water payments, sewer payments, clerk office payments, dog payments, zoning payments, police department payments, and recreation department payments.

- Work together with Administrative Assistant to be sure bills are coded by department heads and input into the Accounts Payable System in advance of Selectboard meetings to prepare for payment, upon Selectboard approval print and sign checks
- Complete quarterly reporting for the IRS, Vermont Department of Labor, Vermont Department of Taxes, and VMERS (state sponsored retirement).
- Provide monthly budget reports to all department heads and Selectboard members. Review and adjust as needed.
- Assist department heads with hiring by providing all appropriate forms and documents needed.
- Work together with Sewer Operator to schedule monthly sewer reads. Report the readings to the State of Vermont and issue billing on a quarterly basis.
- Work together with Water Operator to schedule quarterly water meter readings. Once the read is complete, calculate, print, and mail the bills.
- Complete the annual VLCT Salary Survey.
- Complete the annual VLCT Workers Compensation Audit.
- Schedule and organize for the annual audit, including but not limited to: providing all documentation requested, writing the 'Management Response Letter' and the 'Management Discussion and Analysis Report.'
- Work together with department heads, Town Administrator, and Selectboard during budget season to discuss and create the future proposed budgets.
- Provide all financial documentation needed for Annual Town Report.
- Make adjusting Journal Entries to the budget as errors and/or changes need to be made.
- Review annual investments and make recommendation to the Selectboard about future investments.
- Attend Board meetings as needed for specific financial discussions.
- Maintain records and work with Departments who host grants to be sure all appropriate reconciliation and funding requests are made.
- Create any/all invoices for departments to be distributed.

- Assist the Town Administrator, department heads, and Selectboard in debt management and capital budgeting.
- Weekly, monthly and quarterly reporting to State agencies, IRS, VMERS, Unemployment, and VLCT.
- Preparation of budget status reports for department heads.
- Overall customer service.
- Participate in annual budgeting and annual report preparation.
- Assist in monitoring departmental expenses with the approved budget.

**DESIRED QUALIFICATIONS, ABILITIES, AND SKILLS**

- Associate's or Bachelor's degree preferred in accounting, public administration, or similarly applicable discipline, or a course of study in accounting or equivalent subjects, as well as at least three years experience in the area of accounting (public or private sector), including experience managing payroll, employee benefits, and accounts payable and receivable.
- Knowledge of state and federal laws and regulations affecting municipal governments, including but not limited to municipal finance, payroll, and tax withholding and reporting.
- Ability to interact positively with local citizens, the media, other Town officials and employees.
- Commitment to the Town's goals and objectives as determined by its voters, Selectboard, commissions, and committees.
- Ability to work accurately with numbers and to prepare, understand and present accurate and easily understood financial reports.
- Ability to communicate effectively, both orally and in writing.
- Ability to work proficiently with computers, software, and other technological tools that are essential for the efficient conduct of the Treasurer's responsibilities. Knowledge and understanding of NEMRC software is ideal, but not required.
- Ability to research and understand State statutes in regard to the responsibilities of the Treasurer.
- Ability to think creatively and analytically, to evaluate alternative solutions to a given problem and offer objective recommendations.

- Ability to exhibit initiative, leadership, and judgment in the administration of all affairs placed in his or her charge.
- Ability to effectively supervise the Assistant Town Treasurer.
- Ability to organize and use time effectively, and handle multiple responsibilities simultaneously.
- Ability to keep accurate, organized records.
- Ability to work independently with minimal supervision.
- Ability to manage confidential information in a professional and legal manner.
- Ability to listen to and accept criticism and constructive feedback.
- Interest and willingness to attend appropriate training to maintain and improve skills.
- Ability to initiate and perform detailed work with little supervision.
- Ability to work with multiple departments in assisting with the financial requirements and budgets.
- Ability to work on detail-oriented projects and tasks alone or with others to meet deadlines.
- Ability to interact with the public, coworkers, and local officials with courtesy, tact, objectiveness, fairness, and compassion.
- Positive attitude and ability and willingness to collaborate as part of a team.
- A valid driver's license and reliable vehicle.