



MEMORANDUM

ATTORNEY OPINION

Date: December 6, 2016

To: Mayor
City Council

From: Thomas P. Guarino, City Attorney *mg*

Re: Holiday Resolution

The Mayor has requested that I review the process for taking a holiday when the holiday falls on the weekend. Currently the Personnel Policies make no provision for this event. I am advised that the general practice in the area is to permit a holiday to be taken on the preceding Friday for Saturday holidays and the following Monday for Sunday holidays. This year two December approved holidays (the 24th and 25th) fall on the weekend.

I have prepared a Resolution for allowing such a process should the City Council wish to do so.

RESOLUTION NO. 2016-___

CITY OF CAVE SPRINGS, BENTON COUNTY, ARKANSAS

**A RESOLUTION AUTHORIZING THE OBSERVENCE OF HOLIDAYS ON THE
PRECEDING FRIDAY OR FOLLOWING MONDAY WHEN SUCH HOLIDAY
FALLS ON A WEEKEND**

WHEREAS, the Personnel Handbook of the City of Cave Springs identifies the authorized City Holidays; and

WHEREAS, Section 5.2 of the Personnel Handbook does not currently authorize a holiday to be observed on the preceding Friday or following Monday when the authorized Holiday falls on a Saturday or Sunday; and

WHEREAS, it is the common practice of local municipalities to allow such a practice;

NOW, THEREFORE, BE IT RESOLVED, the when a Holiday authorized in section 5.2 of the Personnel Handbook falls on a Saturday it shall be observed on the immediately preceding Friday and that when a Holiday Falls on a Sunday it shall be observed on the immediately following Monday.

PASSED and APPROVED, this _____ day of December, 2016.

APPROVED:

Travis Lee, Mayor

ATTEST:

Kimberly Hutcheson, City Recorder/Treasurer

(SEAL)



MEMORANDUM

ATTORNEY OPINION

Date: December 6, 2016

To: Mayor
City Council

From: Thomas P. Guarino, City Attorney *MG*

Re: Daily Cash Procedures

The Recorder-Treasurer has requested that I review her proposed standard procedure for handling cash. She has advised that the need for such a policy has been discussed. A cash handling policy is a generally accepted procedure and is commonly an officially adopted procedure.

Attached to this memorandum is the cash policy received and a resolution for adoption of such a policy. It has been modified with respect to formatting and it omits the specific identification of employees performing or expected to perform certain tasks. Once the policy is adopted the Treasurer should prepare a memorandum identifying the designated employees and, as the Mayor or his designee is the supervisor of the City employees pursuant to the City Personnel Policies, he should endorse the Treasurers' memorandum as direction to the employees that they are the designated individuals responsible.

These actions do not change currently designated employees or relieve them of their current duties and authorization.

I have prepared a Resolution for adopting such a procedure should the City Council wish to do so.

RESOLUTION NO. 2016-___

CITY OF CAVE SPRINGS, BENTON COUNTY, ARKANSAS

**A RESOLUTION ADOPTING STANDARD CASH
PROCEDURES**

WHEREAS, the City Council of the City of Cave Springs has determined that it is in the best interest of the citizens of Cave Springs to have a standard operating procedure for the handling of cash; and

WHEREAS, the City Treasurer has developed such a policy;

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby adopt the following as the official "STANDARD OPERATING PROCEDURE DAILY CASH PROCEDURE":

Standard Operating Procedure

Daily Cash Procedures

GENERALLY:

The City's financial policies contribute to increased public trust and provide clear direction to City staff about the diligence and stewardship with which public monies are to be managed. City employees are expected to follow all policies and procedures, be honest and have integrity. These cash handling policies and procedures serve to ensure that proper controls are maintained. Proper controls will safeguard both City assets and staff against potential misuse or loss.

PURPOSE:

To safeguard City monies from mismanagement or misappropriation
To safeguard City staff's personal safety
To properly record cash receipts
To strengthen internal controls
To limit staff liability in the event of a loss

DAILY CASH PROCEDURES:

1. Employees handling cash boxes shall pick up cash boxes from Treasure's office each morning by 8:30.
2. A Cash In/Out Form will be issued with each money box.
3. Employees picking up cash boxes will verify money in cash box is correct each morning and sign the Cash Out Form.

4. Treasurer or designee will also verify money in cash box is correct each morning and sign the Cash Out Form.
5. The Cash Out Form will stay in Treasure's Office and will be attached to Cash in Form.
6. If change is needed throughout the day, it must be made through the Treasurer's Office with Treasurer or designee.
 - a). Employees cannot make change from cash box to cash box under any circumstances.
7. The public should be advised that the City will not accept cash through the mail.
8. Checks must be stamped immediately with a restrictive endorsement stating "For Deposit Only City of Cave Springs" before placement in the cash box.
 - b). The recipient of the check should verify that the check is imprinted with an individual or business name, banking institution and account codes, is dated, shows the City of Cave Springs as payee, has matching written and numeric amounts, and is signed.
 - c). Mailed-in payments will be treated identically when received.
9. In the case of an emergency, if you must leave immediately, you must turn in your money box to the Treasurer's Office to be counted by Treasurer or designee. The Cash in Form will be signed, if the cash box is balanced. If your money box did not balance, you must balance your box when you return to work. Balanced means the money actually in the box reflects the amount that should be in the box based off of the receipts issued. (emergency cases include: death, injury, vehicle accident, etc.).
10. All transactions must have a QuickBooks sales receipt attached to funds received.
 - a). Water payments must have a Masterlinks receipt for backup.
 - b). New water customers must have a QuickBooks sales receipt, documentation and Masterlinks receipts showing money receipted in Masterlinks and QuickBooks.
 - c). Court payments must have a QuickBooks receipt attached to funds received.
 - d). Building permits, sub-contractor permits, garage sales permits, police reports and all other transactions must have a QuickBooks sales receipt attached to all funds received.
11. At the end of each day, each employee is to complete the Cash in Form. Returning it to the Treasures Office with all funds and documentation (sales receipts, checks, cash, etc.). Money and proper documentation will be accounted for, verified and the Cash in Form signed off by the Treasurer or designee.
 - a). This procedure will be completed daily.

12. If the employee's cash box does not balance, the employee and Treasurer's Office employee will stay in the office until cash box is balanced and the Cash in Form is signed off by both employees.

13. Treasurer deposits funds daily, when employee cash box is balanced.

14. City employees cannot co-mingle funds

15. Cash and Bank Accounts

a). Cash management internal controls represent an application of common sense and prudent conduct to the use and proper safeguarding of government assets. Cash is the most liquid asset a municipality has, which means it more easily stolen. It is important that safeguards are in place to protect your cash on hand. This requires that cash be locked in a safe at all times. Cash receipts should always be issued when receiving cash from patrons to establish a record of where the funds originated the cash on hand should not be utilized to cash personal checks of employees or patrons. It is important for deposits to remain intact, which means money received for deposit should not be utilized to make change or reimburse employees for city expenditures, etc. Cash duties, such as receipting, disbursing, cashiering, reconciling and, collecting should be segregated as much as possible coupled with accountability and oversight from management. Cash should be counted daily and balanced with receipts before deposit.

PASSED and APPROVED, this ____ day of December, 2016.

APPROVED:

ATTEST:

Travis Lee, Mayor

Kimberly Hutcheson, City Recorder/Treasurer

(SEAL)

Standard Operating Procedure

Daily Cash Procedures

GENERALLY:

The City's financial policies contribute to increased public trust and also provide clear direction to City staff about the diligence and stewardship with which public monies are to be managed. City employees are expected to follow all policies and procedures, be honest and have integrity. These cash handling policies and procedures serve to ensure that proper controls are maintained. Proper controls will safeguard both City assets and staff against potential misuse or loss.

PURPOSE:

- Safeguard City monies from mismanagement or misappropriation
- Safeguard City staff personal safety
- Properly record cash
- Strengthen internal controls
- Limit staff liability in the event of a loss

DAILY CASH PROCEDURES:

1. Employees handling cash boxes shall pick up cash boxes from Treasure's office each morning by 8:30.
2. A Cash In/Out Form will be issued with each money box.
3. Employees picking up cash boxes will verify money in cash box is correct each morning and sign the Cash Out Form.
4. Treasurer or designee (Julie/Summer) will also verify money in cash box is correct each morning and sign the Cash Out Form.
5. The Cash Out Form will stay in Treasure's Office and will be attached to Cash in Form.
6. If change is needed throughout the day, it must be made through the Treasurer's Office with Treasurer or designee (Julie/Summer).
 - a. Employees cannot make change from cash box to cash box under any circumstances.
7. The public should be advised that the City will not accept cash through the mail.
8. Checks must be stamped immediately with a restrictive endorsement stating "For Deposit Only City of Cave Springs" before placement in the cash box.
 - a. The recipient of the check should verify that the check is imprinted with an individual or business name, banking institution and account codes, is dated, shows the City of Cave Springs as payee, has matching written and numeric amounts, and is signed.
 - b. Mailed-in payments will treated identically when received.

9. In the case of an emergency, you have to leave immediately, you must turn in your money box to the Treasurer's Office to be counted by Treasurer or designee (Julie/Summer). The Cash in Form will be signed, if the cash box is balanced.¹ If your money box did not balance, you will have to balance your box when you return back to work. (Emergency cases include: death, injury, vehicle accident, etc.).
10. All transactions must have a QuickBooks sales receipt attached to funds received.
 - a. Water payments must have a Masterlinks receipt for backup.
 - b. New water customers must have a QuickBooks sales receipt, documentation and Masterlinks receipts showing money receipted in Masterlinks and QuickBooks.
 - c. Court payments must have a QuickBooks receipt attached to funds received.
 - d. Building permits, sub-contractor permits, garage sales permits, police reports and all other transactions must have a QuickBooks sales receipt attached to all funds received.
11. At the end of each day, each employee is to complete the Cash in Form. Returning it to the Treasures Office with all funds and documentation (sales receipts, checks, cash, etc.). Money and proper documentation will be accounted for, verified and the Cash in Form signed off by the Treasurer or designee (Julie/Summer).
 - a. This procedure will be completed daily.
12. If the employee's cash box does not balance, the employee and Treasurer's Office employee will stay in the office until cash box is balanced and the Cash in Form is signed off by both employees.
13. Treasurer deposits funds daily, when employee cash box is balanced.

**City employees cannot co-mingle funds per Arkansas Municipal League
Municipal Accounting Handbook.**

Cash And Bank Accounts

Cash management internal controls represent an application of common sense and prudent conduct to the use and proper safeguarding of government assets. Cash is the most liquid asset a municipality has, which means it more easily stolen. It is important that safeguards are in place to protect your cash on hand. This requires that cash be locked in a safe at all times. Cash receipts should always be issued when receiving cash from patrons to establish a record of where the funds originated. The cash on hand should not be utilized to cash personal checks of employees or patrons. It is important for deposits to remain intact, which means money received for deposit should not be utilized to make change or reimburse employees for city expenditures, etc. Cash duties, such as receipting, disbursing, cashiering, reconciling and, collecting should be segregated as much as possible coupled with accountability and oversight from management. Cash should be counted daily and balanced with receipts before deposit.

¹ Balanced means the money actually in the box reflects the amount that should be in the box based off of the receipts issued so far.

Sara collects Building permits, etc.

(General Fund)

Stephanni collects building permits, garage sale permits, Police reports, etc.

(General Fund)

Jaci collects water payments

(Water Fund)

Grace Fielding collects Court Payments

(Court Fund)

Julie collects water payments

(Water Fund)



M E M O R A N D U M

ATTORNEY OPINION

Date: December 6, 2016

To: Mayor
City Council

From: Thomas P. Guarino, City Attorney *TPG*

Re: City Treasurer Duties

Issue

I have been advised by the Mayor, the Treasurer and Councilwoman Winters that the City Council desires that the City Treasurer duties be expressly set forth. It was proposed that this be done by adopting a job description by resolution.

Short Answer

Based on the analysis below it would appear that an ordinance is necessary to accomplish the desired goal. Such an ordinance is provided for City Council consideration.

Discussion

The history of Ordinance revisions and other actions of the City in combining the offices of Recorder and Treasurer could potentially create some confusion given the wording of the ordinances. Ordinance 2015-04, adopted June 29, 2015 essentially removed all the Treasurer's statutory duties and vested them in the Mayor or his designee, with the reservation that this would only be until the City employed a qualified person or persons or entity. On October 12, 2015 in Ordinance 2015-08 the City combined the offices of City Recorder and Treasurer and specified that the combined office shall have the duties of the City Recorder identified in Ordinance 2009-03 and of Treasurer 2015-4.

Ordinance 2015-4 states that the Treasurer both performs all the duties of a City Treasurer under Arkansas Law and in other sections removes such duties. This is confusing to say the least.

In conversations with the Mayor, Treasurer and others, it appears that what occurred was that prior to June 29, 2015 either a vacancy occurred in the office of Treasurer or there

was a desire to relocate such duties as the provisions of state law permitting this were specifically mentioned in the ordinance. (A.C.A. § 14-59-115). The ability to assign duties to other employees or contract for such services requires other actions by the City, such as adopting, by ordinance, internal auditing controls and other procedures. A.C.A. § 14-59-115 (b)(2)(A)(ii)(a)(1). However, there is no evidence that I have been able to locate that the City adopted the required ordinance or procedures to implement this section.

Instead it appears that the City combined the office of Recorder and Treasurer. The current office holder has been performing the duties of a Treasurer identified by statute and apparently, the practices of the City. The proposed Job Description (attached) reinforces the belief that that is described above, in fact, was what both happened and apparently was intended. This belief is also consistent with a conclusion that the actions taken legally combined or transferred the duties of the office. Therefore, it is my opinion based on the information above that the best thing to do would be to clear up the ambiguity.

A.C.A. § 14-44-109 (b) requires that any powers and duties beyond state law authorized duties for a Treasurer be prescribed by ordinance.

Recommendation

It is recommended that the City Council consider the proposed ordinance for adoption.

CITY OF CAVE SPRINGS, BENTON COUNTY, ARKANSAS
AN ORDINANCE AMENDING AND IDENTIFYING THE DUTIES
AND REQUIREMENTS OF THE OFFICE OF THE CITY
RECORDER-TREASURER FOR THE CITY OF CAVE SPRINGS;
AND DECLARING AN EMERGENCY

WHEREAS, in October of 2015 the office of City Recorder-Treasurer was created; and

WHEREAS, A.C.A. §14-44-109(b) provide that the office of the City Treasurer shall have such powers, and perform such duties as are prescribed by ordinance; and

WHEREAS, it has come to the attention of the City Council of the City of Cave Springs that the duties of the office of the Recorder-Treasurer of the City must be modified due to the consolidation of the offices and for the proper the financial, business and operations of the City of Cave Springs and to properly comply with the requirements of the Arkansas Municipal Accounting-Law set forth in A.C. A. §14-59-101 et seq.; and

WHEREAS, the City Council of the City of Cave Springs has determined that it would be in the best interests of the citizens of the City to revise and amend the provisions of section 2.12.03 of the Cave Springs Municipal code "Treasurer Duties", The City Council enacts this ordinance to clarify and establish these matters.

NOW THEREFORE, BE IT ENACTED, by the City Council of the City of Cave Springs, as follows:

Section 1. Cave Springs Municipal Code §§2.12.03 C, D and E and adding Section F are hereby amended and added as follows:

C. The City Treasurer shall maintain the accounting records of the City of Cave as prescribed in the Arkansas Municipal Accounting Law at A.C.A. §14-59-101 et seq. Upon effective date of this Ordinance during any vacancy in the office of the City Recorder-Treasurer the duties prescribed in the Arkansas Municipal Accounting Law at A.C.A. §14-59-101 et seq. shall be performed by Mayor of Cave Springs or his designee, until the City

Council shall appoint a qualified person or persons to the office of Recorder-Treasurer and such duties shall be prescribed to that person, person by ordinance of the City Council.

D. All other duties of the of the Treasurer, not specifically set forth by Arkansas law or by ordinance of the City Council are removed from the office of the City Treasurer. Any such duties removed from the Treasurer shall be performed by the Mayor's designee.

E. The City Treasurer shall be the collector of all taxes and fees due the City, including without limitation all occupation and privilege taxes, and taxes for the City. During any vacancy in the office of Treasurer the City Council assigns to the Mayor or his designee, the authority to keep records on all taxes, fees and moneys collected until such time as the City Council may appoint a person to the office of Treasurer.

F. Additional Specific Duties and Responsibilities:

1. Maintains bank statements for each month with cancelled or imaged checks included.
2. Maintains cash receipt books and printers' certificates.
3. Maintains cash receipt and disbursement journals with monthly and year-to-date totals (if you maintain manual records). Transaction records and a detail general ledger should be printed out and retained for every month, is computer records are maintained.
4. Retain check stubs.
5. Maintains Details of certificates of deposits including interest rates and renewal dates.
6. Maintains and completes bank reconciliations for each month and deposit slips that indicate the range of receipts on each deposit ticket.
7. Backs up computer files daily and files a copy of all monthly reports.
8. Paid invoices should be filed either alphabetically or preferably by month.
9. Maintains IRS Forms 1099 for interest earned.

10. Maintains individual payroll records
11. Prepares Quarterly payroll reports
12. Maintains W-2's; W-3's; W-4's; 1009's; and PERS records
13. Creates six-month financial statements and proofs of publication
14. Maintains copies of all insurance policies
15. Maintains Copies of all Personnel Policies
16. Assists Mayor in creating budgets
17. Maintains copies of all audit reports
18. Responsible for all accounting activities; maintains general ledgers.
19. Responsible for the receipt of revenues.
20. Manages/approves disbursements for expenses incurred.
21. Responsible for investment activities, including cash management banking and insuring appropriate collateralization of funds.
22. Establishes, maintains, and administers effective internal control practices and procedures.
23. Maintains detailed records related to City's fixed assets.
24. Assists with developing/implementing annual operating budget, financial statement audit, and other budgetary projects.
25. Maintains inventory of departmental supplies and may initiates orders for new or replacement materials as authorized by the Mayor pursuant to the Cave Springs Municipal Code at Section 3.04.01.
26. Respond to routine requests for financial information.
27. Attend all meetings of the City Council monthly, special or called meetings, and work sessions.

Section 2. Severability Provision. If any paragraph, subdivision, clause, phrase or other provision or portion of this Ordinance shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Ordinance as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional and the remaining provisions Of this Ordinance shall be construed as if such invalid, or unconstitutional provision or provisions contained herein.

Section 3. Repeal of Conflicting Ordinances and Resolutions. All ordinances, resolutions or of the City Council, or parts of ordinances, resolutions or orders of the City Council in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Declaration of Emergency. It is hereby found and determined that the City of Cave Springs needs set forth and clarify the duties obligations of the Treasurer and thus the City Council has determined that to maintain the efficient and orderly conduct of the City's affairs, such an ordinance is needed. Therefore, an emergency is declared to exist, and act being immediately necessary for the preservation and protection of the public peace, health, safety and welfare of the City and its shall become effective on the date of its passage and approval by the Mayor. If the Ordinance is neither approved nor vetoed by the Mayor, it shall become effective on the expiration of the period of time during which the Mayor may veto this Ordinance. If the Ordinance is vetoed by the Mayor and the Ordinance is overridden by the City Council, it shall become effective on the date the City Council overrides the veto.

PASSED and APPROVED this _____ day of _____, 2016.

APPROVED:

Travis Lee, Mayor

ATTEST:

Kimberly Hutcheson, City Recorder/Treasurer

(SEAL)

CAVE SPRINGS, ARKANSAS

Position/Job Duties

Position:	City Treasurer, Elected Official
Responsible to:	Voters
Reports to:	City Council
Location of Work Station:	City Hall

JOB SUMMARY

The City Treasurer is an elected official who performs administrative/financial activities associated with cash management, fiscal year budgeting, and financial accounting/reporting for the City. Duties and responsibilities include directing accounting activities; managing receipt of revenues; approving disbursements; coordinating investment activities; maintaining cost controls; and assisting with budget development and related activities.

RECORD KEEPING

General Requirements

All accounting records should be maintained separately for each fund and stored in that fashion by year. The following records should be maintained for every fund of the municipality.

- Bank statements for each month with cancelled or imaged checks included.
- Cash receipt books and printers certificates.
- Cash receipt and disbursement journals with monthly and year-to-date totals (if you maintain manual records). Transaction records and a detail general ledger should be printed out and retained for every month, is computer records are maintained.
- Check stubs.
- Detail of certificates of deposits including interest rates and renewal dates.

- Bank reconciliations for each month and deposit slips that indicate the range of receipts on each deposit ticket.
 - Computer files should be backed up daily and a copy of all monthly reports should be filed.
 - Paid invoices should be filed either alphabetically or preferably by month.
 - IRS Forms 1099 for interest earned.
 - Individual payroll records
 - Quarterly payroll reports
 - W-2's; W-3's; W-4's; 1009's; and PERS records
 - Six-month financial statements and proofs of publication
 - Insurance policies
 - Personnel records and policies (HR)
 - Budgets
 - Copies of all audit reports
-

Essential Duties and Responsibilities

(Note: The following duties are normal for this job. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.)

- Responsible for all accounting activities; maintains general ledgers.
- Responsible for the receipt of revenues.
- Manages/approves disbursements for expenses incurred.
- Responsible for investment activities, including cash management banking and insuring appropriate collateralization of funds.

- Establishes, maintains, and administers effective internal control practices and procedures.
- Maintains detailed records related to City's fixed assets.
- Assists with developing/implementing annual operating budget, financial statement audit, and other budgetary projects.
- Performs various recording/bookkeeping transactions.
- Receives and generates various reports; reviews for accuracy; approves, forwards, and/or maintains as appropriate.
- Prepares and/or generates routine correspondence, letters, memoranda, forms, reports, charts/graphs and other documents via computer and/or typewriter.
- Maintains inventory of departmental supplies; initiates orders for new or replacement materials.
- May answer the telephone; provides information; returns calls as necessary.
- Responds to routine requests for financial information.
- Uses knowledge of various software programs to operate a computer in an effective and efficient manner.
- Attend nighttime meetings of the City Council monthly, special or called meetings, and more often during budget meeting.
- Must be bonded. (Arkansas Municipal League)
- Performs other duties, as may be required.
- **NOTE:** The recorder-treasurer is an elected official and therefore is not supervised in the sense of an employee. However, the council may prescribe additional duties, see ACA 14-44-109. The recorder-treasurer should in general perform his or her duties in cooperation with other elected officials.

KNOWLEDGE of JOB

Has thorough knowledge of the policies, procedures, and activities of the City and Finance/Administration Department practices as they pertain to the performance of duties relating to the job of City Treasurer.

Has thorough knowledge of Finance/Administration Department practices as necessary in the completion of daily responsibilities.

Knows how to develop and administer operations and staff plans and objectives for the expedience and effectiveness of specific duties of the department.

Is able to develop and implement long-term goals for the department to promote effectiveness and efficiency.

Knows how to keep abreast of any changes in policy, methods, computer operations, equipment needs, etc. as they pertain to departmental operations and activities.

Is able to effectively communicate and interact with subordinates, supervisors, members of the general public and all other groups involved in the activities of the department.

Is able to assemble information and make written reports and documents in a concise, clear and effective manner.

Has good organizational, management, human relations, and technical skills.

Is able to use independent judgment and discretion in supervising subordinates including the handling of emergency situations, determining and deciding upon procedures to be implemented, setting priorities, maintaining standards, and resolving problems.

Has the ability to comprehend, interpret, and apply regulations, procedures, and related information.

Has comprehensive knowledge of the terminology, principles, and methods utilized within the department.

Has the mathematical ability to handle required calculations using percentages and decimals. |

Is knowledgeable and proficient with computers. Is able to read, understand and interpret financial reports and related materials.

PHYSICAL REQUIREMENTS

Must be physically able to operate a variety of automated office machines which includes a computer, printer, facsimile machine, copy machine, calculator, telephone, etc.

Must be able to move or carry objects or materials.

Must be able to exert up to twenty pounds of force occasionally, and/or up to ten pounds of force frequently.

Physical demand requirements are at levels of those for sedentary work.

ABILITIES

Requires the ability to read a variety of informational documentation, directions, instructions, and methods and procedures related to the job of City Treasurer.

Requires the ability to write reports with proper format, punctuation, spelling and grammar, using all parts of speech.

Requires the ability to speak with and before others with poise, voice control, and confidence using correct English and a well-modulated voice.

Requires the ability to learn and understand basic to complex principles and techniques; to make independent judgments in absence of supervision; to acquire knowledge of topics related to the job of City Treasurer.

Requires the ability to record and deliver information to other to explain procedures and policies; and to follow verbal and written instructions, guidelines and objectives.

Requires the ability to utilize mathematical formulas; add and subtract totals; multiply and divide; determine percentages; determine time and weight; and utilize statistical inference.

Requires the ability to inspect items for proper length, width, and shape, visually with office equipment.

Requires the ability to coordinate hands and eyes in using automated office equipment.

Must have minimal levels of eye/hand/foot coordination.

Requires the ability to deal with people (i.e. city staff, elected officials, and the general public).

Must be adaptable to performing under moderate stress when confronted with an emergency related to the job of City Treasurer.

Requires the ability to talk and/or hear: (talking - expressing or exchanging ideas by means of spoken words). (Hearing - perceiving nature of sounds by ear).

Requires the ability to compare and or judge the readily observable functional, technical, structural, or compositional characteristics (whether similar to or divergent from obvious standards) of data, people, or things.

Requires the ability of speaking and/or signaling people to convey or exchange administrative, financial and/or legal information. Includes giving assignments and/or directions to co-workers or assistants.

Knowledge of State and City codes relating to the receipt, custody of and the investment of public funds; skills in the practices of investing public funds; ability to read, understand, interpret and explain updated codes relating to treasurer's duties.

Working knowledge of modern bookkeeping and accounting practices and procedures; modern office practices and procedures.

Ability to establish and maintain effective working relationships with employees, other agencies, and the public; ability to follow written and oral instructions; ability to communicate effectively, verbally and in writing.