

TOWN OF CORINTH, VERMONT

Treasurer's Duties

~ March 2017 ~

1. Knowledgeable and experienced/competent in the use of Excel
2. Knowledgeable and experienced/competent in the use of Microsoft Word
3. Maintain a complete set of proper bookkeeping records and accounts
 - a. Submit monthly reports to the Selectboard of the financial activities
 - i. Expenses during the preceding month
 - ii. Revenues during the preceding month
 - iii. Accounting of all reserve funds of the Town
 - iv. Balance Sheet comparison for current year and previous year at the end of the preceding month
 - v. Perform such other duties as specified in the accounting and financial policies adopted by the Selectboard
4. Property Taxes
 - a. Calculate tax rate for Selectboard approval
 - b. Prepare & mail tax bills
 - i. Issue corrected tax bills as necessary
 1. Lister changes or corrections, etc.
 2. Additional State Payments or Current Use updates received
 - a. Update "Tax Book"
 - c. Collect "Current Taxes"
 - d. Process interest for unpaid September payments & mail monthly notices
 - i. For September installment (September 1%, October 1%, November 1%, December 1.5% & January 1.5%)
 - ii. February installment – prepare & issue Warrant to Collector of Delinquent Taxes
 - iii. Prepare "Delinquent Tax Report" for Collector of Delinquent Taxes
 - e. Post taxes received in Tax Administration
 - i. Current
 1. Update Current Taxes Receivable "Control Card"
 - ii. Delinquent from Collector of Delinquent Taxes and
 1. Update Delinquent Taxes Receivables "Control Card"
5. Cash
 - a. Make timely deposits
 - b. Prepare & mail (or take) deposit to bank
 - c. Balance cash in cash box for "Cash" received
 - d. Keep track of and post direct deposits received from State of VT, IRS, Grants, etc.
 - i. Keep State Payment paperwork received for auditors and as required by statute
 - e. CD and other Cash Investments (as approved by the Selectboard)
 - i. Interest requests
 - ii. Renewals
6. Bank loans

- a. Keep track of outstanding bank loans and payment dates
 - b. Investigate and make appropriate loan arrangements for Selectboard approval
7. Print State Payments report from the state website and put backup payment documentation with report(s)
 - a. July 1st thru December 31
 - b. January 1st thru June 30
8. Payroll –
 - a. Maintain Employee files and records (W-4s, I-9 form, Declaration of Health Care Coverage, etc.)
 - b. Weekly – Road Crew, Town Clerk, Transfer Station Attendant
 - c. Monthly – Selectboard Administrator/Financial Assistant, Administrative Officer, Lister, Treasurer, Assistant Town Clerk, Assistant Treasurer, Elections workers, Collector of Delinquent Taxes, Constable(s), Road Commissioner
 - d. Annually -- Selectmen 1st week in January
 - e. Make employee direct deposit(s)
 - f. Make sure all mandatory Employment posters (State & Federal) are up-to-date and posted

File biweekly/quarterly reports:

 1. VMERS DC (bi-weekly)
 2. 941 - quarterly
 3. Unemployment - quarterly
 4. State Withholding - quarterly
 5. VMERS DB for Group A & B - quarterly
9. Fixed Assets
 - a. Keep track of purchases/expenses – make copy of paperwork for audit trail
10. General Journals
 - a. Write and post monthly in General Ledger
11. Grants – keep track of all grants – Highway, Better Back Road, Planning Commission, Conservation Commission (Town Forest), etc.
 - a. File Sub-recipient report for each grant as required at fiscal year-end (State usually sends reminder)
12. Complete and post OSHA Form 300A by February 1st annually (for both Town and Cemetery)
13. Insurance renewal with VLCT PACIF – done annually late September, beginning of October
 - a. Update – add, change, delete information as needed
 - b. review Vehicle and Mobile Equipment schedule with Road Foreman
 - c. review entire application with Selectboard
 - d. Respond to PACIF Action Plan after VLCT annual onsite visit
 - e. File insurance claims as may be necessary and appropriate
 - i. Workers Compensation
 - ii. Property damage
 - iii. Vehicle accident
14. Budget
 - a. Notify organizations after Town Meeting of approved financial support
 - i. Send “Financial Request Form” with funding notification

- b. Remit appropriation payments to organizations mid-September (and February – remaining half for Fire Department and CTERT)
 - i. Send new “Financial Request Form” with payment
 - c. Schedule Budget Meetings (review dates with Selectboard) – beginning in November annually
 - i. Send meeting notice/agenda in early October to:
 - 1. Budget Committee members and
 - 2. Other committees/organizations/groups – i.e. Highway - Road Commissioner & Road Foreman, Listers, Planning Commission, Conservation Commission, Emergency Management Coordinator, Animal Control, Constables, Town Hall Facility Manager, Fire Warden, Cemetery Commissioners, Fire Department, etc.
 - d. Provide budget paperwork – expense & income for:
 - i. Budget Committee members
 - ii. Highway - Road Commissioner & Road Foreman
 - iii. Listers
 - iv. Others as required – Planning Commission, Conservation Commission, etc.
15. Attend Selectboard financial meetings
- a. Review Warrant
 - b. Provide monthly General Journals for approval
 - c. Present and review any documents, information, reports, etc. as maybe necessary
16. Attend appropriate seminars and training
- a. to stay current with NEMRC software changes, enhancements and/or updates
 - b. to stay up-to-date on changes in the law
17. Audit – Work with auditors
- a. Schedule annual audit date
 - b. Prepare documents and paperwork from “To Do List” provided by Auditors
 - c. Provided any other information required or requested
18. Town Report
- a. Prepare necessary financial information for annual Town Report
 - i. Budget Committee Report
 - ii. Budget report –
 - 1. Budget for prior fiscal year
 - 2. Actual for prior fiscal year
 - 3. Current fiscal year
 - 4. Proposed budget for upcoming fiscal year
 - a. Revenues
 - b. Expenditures
 - c. Excess revenues over expenditures
 - d. Cumulative Fund Balance
 - iii. Comparative Grant Lists and Rates
 - iv. Grand List
 - v. Home Improvement Loan fund report
 - vi. Independent Audit (information comes from audit firm)
 - vii. Statement of Taxes Raised (the auditors prepare annually)
 - viii. Treasurer’s report
 - ix. Insurance Policies

x. Highway Department Equipment

19. Ordering

- a. Supplies
- b. Purchase and maintenance scheduling of equipment – copier, computer, printers, time clock, software, etc.

20. Correspondence

- a. “Snail” Mail
- b. E-mail
- c. Phone

21. Cemetery

- a. Payroll
 - i. File 941 – quarterly
 - ii. Unemployment – quarterly
 - iii. State Withholding - quarterly
- b. Accounts Payables
- c. General Ledger
- d. General Journals
- e. Deposits
- f. Investment
 - i. CD and other Cash Investments (as approved by the Cemetery Commissioners)
 - ii. Interest requests
 - iii. Renewals
- g. File annual fiscal financial account with Orange County Probate Court for the Lizzie Avery Fund – (done early July)

This may not be a complete list of all the duties currently being done