



Town of Whitingham

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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 provides human resources support and oversees the management of employee benefits and payroll; provides the Sewer Department with billing, collections and management of accounts; and provides support to the Highway Department, Assessors, Zoning Departments, the Town Clerk, and the Selectboard Administrator in budgeting, capital budgeting, grants management, and reporting.

The Town Treasurer is the collector of current and delinquent taxes and must follow all Vermont statutes pertaining to collections.

APPOINTMENT, SUPERVISION, AND EVALUATION

On December 18, 2024, voters changed the Town Treasurer position from an elected office to one appointed by the Selectboard. The Town Treasurer is supervised and evaluated by the Selectboard. The Town Treasurer shall be subject to the Town's personnel policies. The Town Treasurer supervises the current bookkeeper and must appoint and supervise one or more Assistant Treasurers, subject to Selectboard approval. The Assistant Treasurer(s) shall perform the duties of the Treasurer in the Treasurer's absence, as well as 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 funds, if any, and receipt of any other monies 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, 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, grants, and evidences of debt paid to him or her, and moneys paid out for the various Town departments. (24 V.S.A. § 1571(a)).
- Monies 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
- The Treasurer, acting as Tax Collector, must also keep a running account as of each annual tax bill by endorsing (posting) 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.)
- The Treasurer is a voting member of the Board of Abatement.
- 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).
- 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). The Treasurer is the collector of current and delinquent taxes.

- When an assessment regarding wastewater utilities remains unpaid for 30 days, the Treasurer must issue a warrant for its collection to the delinquent tax collector to enforce in the same way as for collection of delinquent taxes. (24 V.S.A. § 3408).
- The Treasurer, as well as their assistant(s), may not be a selectperson, cemetery commissioner, library trustee or school director for the Town, nor can anyone in the same household as the Treasurer. Potential conflicts of interest must be avoided.

ILLUSTRATIVE EXAMPLES OF DUTIES

- Oversight of the bookkeeper's responsibilities. The Treasurer must learn all of these processes to provide redundancy of duties in case the bookkeeper is absent:
 - Processing accounts payable and preparation of warrants of all expenditures for Selectboard approval.
 - Processing 1099s and W-2s and keeping W-4 and W-9 submissions current for all contractors used.
 - Collecting timecards from department heads, review, process bi-weekly payroll, and keep track of employee leave time.
 - Maintaining employees' health, life, and disability insurance, retirement, vision, and other insurance benefits.
 - Monitor, review, and report changes in insurance premiums and options for plans that are in the best interests of the Town and employees.
 - Complete the annual VLCT Salary Survey.
 - Complete the annual VLCT Workers Compensation Audit.
 - Weekly, monthly and quarterly reporting to State agencies, IRS, VMERS, Unemployment, and VLCT.
- Maintaining the Town's general fund, sewer operating funds, reserve and capital funds, and loans.

Approved by the Whitingham Selectboard on February 5, 2025.

- Calculate and suggest a tax rate to the Selectboard.
- Print, scan, and mail annual property tax bills. Also work with the Assessors as changes arise to reprint and mail revised tax bills. Correct and re-mail property tax bills as State downloads warrant.
- Collect current and delinquent property taxes in accordance with appropriate state statutes. Assist taxpayers in understanding current property tax laws to property owners.
- Prepare and make regular bank deposits, which includes but is not limited to: tax payments, sewer payments, office payments, dog payments, zoning payments, and transfer station payments.
- Ensure 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, and sign checks. Checks are prepared by the bookkeeper.
- Provide quarterly budget reports to all department heads and Selectboard members. Review and adjust as needed. Assist in monitoring departmental expenses with the approved budget.
- Assist department heads with hiring by providing all appropriate forms and documents needed.
- Issue Sewer billing on a biannual basis. Calculate, print, and mail the bills. Collect the payments.
- 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, Selectboard Administrator, Selectboard, and the Sewer Operator during budget season to discuss proposed budgets.
- Provide all financial documentation needed for Annual Town Report.
- Review and/or make adjusting Journal Entries to the budget as errors and/or changes need to be made.

- Review annual investments and make recommendations to the Selectboard about future investments.
- Periodically attend and speak at various town meetings to provide a concise overview and detailed explanation of the town's financial status.
- 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 Selectboard Administrator, department heads, and Selectboard in debt management and capital budgeting.
- Overall customer service.
- Perform other duties the Selectboard may assign or delegate.
- Attend educational seminars/webinars offered by the Vermont League of Cities and Towns (VLCT), Government Financial Officers (GFO) Association, Vermont Municipal Clerks and Treasurers Association (VMCTA) and any other organizations.

DESIRED QUALIFICATIONS, ABILITIES, AND SKILLS

- Associate 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.

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- Ability to research and understand State statutes regarding 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 bookkeeper and Assistant Town Treasurer(s).
- Ability to organize and use time effectively, and handle multiple responsibilities simultaneously.
- Ability to keep accurate, organized records.
- Ability to work independently and perform detailed work 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 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.

TOOLS/TECHNOLOGY

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- Must be efficient with adding machine
- Must have in-depth knowledge of accounting
- Must 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.

PHYSICAL AND MENTAL DEMANDS

- Must be able to abruptly switch focus 5-10 times throughout the day to address frequently changing priorities
- Requires the ability to prioritize multiple pressing issues and make presentations to the Selectboard and the public that distill technical information into concepts and terms that are succinct and easily understood by them.
- Requires use of eyesight to read small print with the ability to adjust focus in various ways.
- Must have valid drivers license and reliable vehicle to drive to bank one to several times per week.
- Applicant must live within 35-minute drive of Municipal Center.

WORK ENVIRONMENT / CONDITIONS

- Travel to training or meetings within the State of Vermont may be required several times a year.
- Travel to the bank to make deposits as often as required.
- Occasional, at least quarterly, attendance at Selectboard meetings is required.

TERMS OF EMPLOYMENT

- Full-time (30 hours per week), salary position.
- The wages for this position are commensurate with experience and set by the Selectboard.
- Public facing hours: Monday through Friday 9am-2pm, Wednesday evening 4-6pm, and the first Saturday of the month 9am-noon. This schedule allows time for banking and some training opportunities.

DISCLAIMERS:

- The above information is intended to describe the general nature of this position and should not be considered a comprehensive statement of duties, activities, responsibilities, and requirements. Additional duties, activities, responsibilities and requirements may be assigned, with or without notice, at any time.
- This job description is neither an employment contract nor a promise of work for any specific length of time.

The Town of Whitingham is an equal opportunity provider and employer and does not discriminate on the basis of race, color, national origin, age, disability, religion, gender, or familial status.