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Replaces PD#:

City of Ishpeming – Finance Director

Organization Title: City of Ishpeming

Position Location: City of Ishpeming

State of Michigan

County of Marquette

POSITION CLASSIFICATION

POSITION:

Citation 1:

Supervisory Certification: I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out Government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.

Supervisor Position: City Manager

Reviewed Date:

Classification Review: This position has been classified/graded as required by the Charter, of the City of Ishpeming, Marquette County, Michigan, Management, Union Contract and if no published standards apply directly, consistently with the most applicable published standards.

Reviewed By:

Reviewed Date:

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POSITION INFORMATION:		CONDITIONS OF EMPLOYMENT:		Position Assignment:
FLSA:	Exempt	Drug Test Required:	Varies	
Primary Work Role:	Varies	Financial Management Certification: Bachelors Degree in Accounting, Finance, Public Administration or related field. A minimum of five years of professional accounting or financial management experience.		
Additional Work Role 1: Treasurer/HR/IT		Emergency Essential Designated:	Varies	
Additional Work Role 2:	Varies	Required Access to Firearms:	No	
Interdisciplinary:	No	Personnel Reliability Screening:	Varies	
Security Access:	High	Influenza Vaccination:	No	
FLSA Appeal:	No	Financial Disclosure:	No	
Supervisory Status:	Varies			

POSITION DUTIES:

CHARTER REQUIREMENTS:

Article 5, Section 5.10. Finance Director—General Functions and Duties

The Finance Director shall be the general accountant of the City and shall be responsible to the City Manager. The Finance Director shall keep books of accounts of the assets, receipts, and expenditures of the City, and shall keep the Council and the City Manager informed as to the financial affairs of the City. The system of accounts of the City shall conform to such uniform systems as may be required by law.

The Finance Director shall examine and audit all accounts and claims against the City and, respecting those who are eligible for payment, designate the budgetary funds from which they are to be paid.

The Finance Director shall balance all the books of account of the City at the end of each calendar month and make a report to the Manager and Council.

The Finance Director shall, upon direction of the City Manager, examine and audit all books of account kept by any officer, department or board of the City, and shall examine the books of account of the treasurer at least once each month.

The Finance Director shall be responsible for all City billings and statements for City services, or for setting up and administering a system of billings for those City departments which directly bill for services. In no event shall the Finance Director, nor any person authorized to issue bills or statements for City services, be authorized to receive payment of such bills or statements.

Under the general direction of the City Manager, manages, plans, and directs the financial accounting functions of the City; ensures accurate accounting of all City funds; monitors expenditures; manages accounts payable; responsible for bi-weekly and miscellaneous payrolls; administers cash management and investments and coordinates the annual audit; assists with debt issuance and management; acts as treasurer for the City of Ishpeming Downtown Development Authority; assists City Manager in policy formulation regarding all of the foregoing.

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ESSENTIAL JOB FUNCTIONS:

An employee in this position may be called upon to do any or all of the following essential functions. These examples do not include all of the duties which the employee may be expected to perform. To perform this job successfully, an individual must be able to perform each essential function satisfactorily.

Financial Management:

- Maintains all financial records of the City. Plans, organizes, and administers the financial activities of the City in accordance with accepted financial practices and state and local regulations.
- Manages primary financial functions of the City, including payroll, accounts payable, utility billing, debt management, and financial reporting.
- Assists the City Manager in the development and administration of the City's annual budget. Develops estimates of future revenues and expenditures. Advises the City Manager and City Council on financial matters. Responds to financial inquiries from the public, other governmental agencies, and businesses.
- Provides the City Manager and City Council with monthly budget revenue and expenditure reports, balance sheet reports, and other reports as may be needed or required.
- Monitors and prepares periodic budget amendments for approval by the City Council.
- Maintains the General Ledger system in accordance with State standards and generally accepted accounting procedures and following the Michigan Treasury's Uniform Chart of Accounts for Local Government.
- Manages the City's State of Michigan SIGMA Vendor Self Service site for electronic payments made by the State of Michigan and records the payments in the general ledger system.
- Prepares monthly bank and investment fund reconciliations.
- Prepares the year-end closing of financial records and prepares year-end adjustments. Provides needed documentation, schedules and information to the City's auditors. Oversees the auditor's services and works closely with auditors to ensure accuracy of financial reporting. Ensures timely filing of audit report and other related reports such as the F-65, Single Audit, etc.
- Works with third-party advisors on preparing annual bond disclosures. Prepares and files the annual bond qualifying statement.
- Prepares various annual reports as required such as the annual CVTRS report, annual Act 51 report, annual Section 18j report, MSHDA Fee Annual Return, PA 202 Annual Retirement Reporting, USDA grant reporting, etc. Also maintains the City of Ishpeming's SAM.Gov and FEMA accounts.

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- Investigates and researches various investment options in order to achieve the best possible rate of return, while maintaining safety and liquidity. Assists and advises City Manager related to municipal fund investment decisions. Balances and reconciles internal and bank accounts.
- Tracks projects and activities, researches and collects data, prepares correspondence and reports.
- Prepares numerous surveys, reports, and forms from various requests.
- Keeps abreast of new administrative techniques and current issues through continued education and professional growth. Attends conferences, workshops, and seminars as appropriate.

Accounts Receivable:

- Reviews and approves monthly accounts receivable. Works with various departments to ensure all receivables are captured.

Accounts Payable:

- Reviews and approves accounts payable.
- Responsible for obtaining and maintaining Form W-9's from vendors in order to accurately prepare and submit the year-end form 1099's.

Human Resources:

- Administers payroll in accordance with all applicable laws. Processes payroll deductions including garnishments, child support, flexible spending accounts, health insurance contributions, AFLAC, and pension and retirement contributions. Manages and administers employee direct deposits.
- Prepares and submits required state and federal monthly, quarterly, and year end payroll reports, including W2's. Prepares and submits required reports for MERS.
- Administers personnel changes. Obtains all required new hire documents and sets up on payroll system. Files required reports on State's new hire reporting system and completes social security verification on Social Security Administration website. Furnishes new hire packet and processes and files with appropriate party all forms for various benefits and/or deductions.
- Monitor monthly employee benefits to ensure required changes are properly implemented.
- Works with the third-party health insurance administrator in managing the Health Reimbursement Arrangement. Reviews and records the weekly health insurance claims.
- Works with the City Manager and the health insurance committee in evaluating the annual health insurance renewal options.

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- Prepares various annual health insurance disclosures and related IRS tax disclosures. Also prepares the information for the annual workers compensation audit and works with the workers comp auditor to provide any additional information necessary to complete the audit.
- Prepares annual fringe benefit report for MDOT.

Property Taxes:

- Reconciles tax receipts to collected tax deposits and makes bi-weekly disbursements to the local units of government as required by State Law.
- Prepares annual tax settlement with the county treasurer
- Prepare and submit the summer and winter specific ore tax invoices
- Responsible for ensuring seasonal activation/deactivation of tax bill credit card payments.
- Assists Treasurer with tracking and collecting delinquent personal property taxes.
- Assists Treasurer with setting up initial special assessment districts and billings.

Information Technology:

- Helps maintain the information technology network and is responsible for new software/hardware evaluation, particularly as it relates to accounting software.
- Maintains regular software updates on all general ledger program applications.
- Works with third-party IT provider to assess needs and coordinate onsite visits. Also works with third-party IT provider and information technology tracking.

Downtown Development Authority:

- Serves as the Treasurer for the Ishpeming Downtown Development. Prepares draft budgets and monthly financial statements or other reports as requested. Works with auditors on preparation of annual audits. Calculates tax increment revenues for the DDA that are to be captured from the various taxing jurisdictions. Prepares required Annual Report on Status of Tax Increment Financing Plan pursuant to PA 57 of 2018. Works with City Clerk in maintaining the DDA website to ensure compliance requirements pursuant to PA 57 of 2018.

Ishpeming Police and Firefighter Retirement System (Act 345) Board:

- Advisor to the Ishpeming Police and Firefighter Retirement System (Act 345) Board. Works with the Act 345 Board's financial advisor to present quarterly reports and coordinate with Act 345 Board.

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- Monitors monthly cash activity to ensure sufficient funds to meet the monthly payment to Act 345 pensioners.
- Work with current employees, pensioners, or other beneficiaries of the Act 345 pension for enrollment or status changes.
- Prepares the annual submission of information required by the actuary to prepare the annual actuarial report.

City of Ishpeming Building Authority Board:

- Serves on the City of Ishpeming Building Authority board.
- Performs related work as required.

Factor 1. Knowledge Required by the Position (Entry to Full Performance)

In-depth knowledge of the accounting principles, practices, procedures, and techniques to perform difficult and responsible analyses within a complete accounting system or a major segment of an accounting system.

Expert knowledge of local and higher echelon budget procedures forms, formats, documents, reports, and related requirements to compile and organize the annual budget request for the organization.

Knowledge of pertinent laws, regulations, and policies which affect administrative operations and areas of responsibility, such as payroll, personnel, finance and travel.

Broad knowledge of fund accounting methods, procedures, and techniques used in maintaining, balancing, and closing accounts in an accounting system.

Ability to analyze a wide variety of accounts, reports, and documents and to prepare comprehensive worksheets in order to reflect the source of discrepancies and identification of specific action required to resolve the problem or recommend actions to prevent similar discrepancies from occurring.

Knowledge of the interrelationships of a very large number of varied transactions and accounts in several automated accounting systems.

Ability to communicate orally and in writing to obtain and provide information related to organizational, administrative and procedural matters. Ability to prepare reports, schedules, and comparative analysis, which require a thorough knowledge and understanding of account relationships and database structures.

Ability to analyze numerous accounts and determine the need for, and the type of adjustments necessary to reconcile and balance accounts.

The incumbent must be highly proficient in database and spreadsheets programs.

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Factor 2. Supervisory Controls (Entry to Full Performance)

Employee independently performs work in accordance with directive, regulatory materials established office, accounting, and operating procedures and guides, etc., as provided through verbal instruction and personal awareness of continuing changes in all forms of guidance utilized.

Factor 3. Guidelines (Full Performance)

The employee uses guidelines that typically provide a preferred approach or describe generally accepted standards rather than precisely delineating requirements.

The employee must use judgment to interpret guidelines, adapt procedures, decide approaches, and resolve specific problems.

The employee may have to rely on experienced judgement rather than guides due to the complicating nature of assignments and projects that lack specificity.

Significant knowledge and understanding of accounting systems, principles, and techniques are required to ensure that correct action is taken.

Factor 4. Complexity

On a continuing basis, identifies and researches both routine and unique accounting problems, which require research, analysis, reconstruction and documentation until the problem is resolved. Reviews, reconciles, and audits various accounting transactions from multiple systems. Must have knowledge of standard and local unique automated systems and an understanding of each systems database and their relationships to work. Individual uses own judgment in determining and developing resolutions to problems both of an accounting and systems nature. The work requires originality to make accurate interpretations regardless of the technical difficulties encountered.

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Factor 5. Scope and Effect

Work involves independently conducting a variety of tasks in limited functional areas. Employee generally uses standard methods to resolve problems, but must sometimes use unconventional methods to resolve difficult tasks.

The work effects the quality, quantity, and accuracy of the organization's financial and personnel records, and service to employees. This work ensures the integrity of the overall general ledger, and the reliability of the information in the accounting systems.

Employee examines, maintains, and reconciles accounts and records. Employee is expected to detect and correct errors, balance accounts, and reconcile subsidiary accounts with control accounts. The expertise required by the incumbent in the application of the established accounting principal and guidelines and the understanding of various data management systems can affect the timely and accurate processing and recording of the payroll as well as the proper recording of collection and disbursement transactions.

Factors 6 & 7. Personal Contact & Purpose of Contacts

Contact with city council, city manager, department heads, other city staff, third-party vendors, and the public. The purpose of the contacts is to obtain, clarify, or provide information related to the accounting, budget, financial management support assignments or other applicable duties, or to process payroll. This may involve answering simple questions, or may involve answering more technically oriented subject matter expert questions; such as providing factual information, interpreting processing procedures, or similar information about a transaction.

Factor 8 Physical Demands

The work is sedentary involving some carrying of computer printouts, ledgers, registers, etc. The work requires the manual dexterity to operate a computer and calculator. The work is normally performed in an office with adequate lighting, ventilation, and heating. There is occasional noise from office and/or automated equipment. Incumbent observes normal safety precautions when traveling from worksite to visit other offices. Incumbent must occasionally lift and carry reference books and working papers, and must be able to stand and/or walk for limited periods of time.

Factor 9. Work Environment

The work is normally performed in an office with adequate lighting, ventilation and heating. There is occasional noise from office and/or automated equipment. Incumbent observes normal safety precautions when traveling from worksite to visit other offices. This position will require occasional travel.

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Fair Labor Standards Act (FLSA) Determination = (EXEMPT)

- 1. Availability Pay Exemption** - (e.g., Criminal Investigators, U.S. Customs and Border Protection pilots who are also Law Enforcement Officers).
- 2. Foreign Exemption** - (Note: Puerto Rico and certain other locations do not qualify for this exemption – [See 5 CFR 551.104](#) for a list of Nonexempt areas.)
- 3. Executive Exemption:**
 - a. Exercises appropriate management responsibility (primary duty) over a recognized organizational unit with a continuing function, AND
 - b. Customarily and regularly directs 2 or more employees, AND
 - c. Has the authority to make or recommend hiring, firing, or other status-change decisions, when such recommendations have particular weight.

Note: Shared supervision or “matrix management” responsibility for a project team does not meet the above criteria. Limited “assistant manager” functions or “acting in the absence” of the manager does not meet the above criteria.

- 4. Professional Exemption:**
 - a. Professional work (primary duty)
 - b. Learned Professional, ([See 5 CFR, 551.208](#)) (Registered Nurses, Dental Hygienists, Physician’s Assistants, Medical Technologists, Teachers, Attorneys, Physicians, Dentists, Podiatrists, Optometrists, Engineers, Architects, and Accountants at the independent level as just some of the typical examples of exempt professionals). Or
 - c. Creative Professional, ([See 5 CFR, 551.209](#)) (The primary duty requires invention and originality in a recognized artistic field (music, writing, etc.) and does not typically include newspapers or other media or work subject to control by the organization are just some examples of Creative Professionals). Or
 - d. Computer Employee, ([See 5 CFR, 551.210](#)) (must meet salary test and perform such duties as system analysis, program/system design, or program/system testing, documentation, and modification). Computer manufacture or repair is excluded (non-exempt work).
- 5. Administrative Exemption:**
 - a. Primary duty consistent with [5 CFR 551](#) (e.g.; non-manual work directly related to the management or general business operations of the employer or its customers), AND job duties require exercise of discretion & independent judgment.

FLSA Conclusion:

- Exempt**
- Non Exempt**

FLSA Comments/Explanations:

MMeets the criteria of 5 CFR 551.208, Learned Professional; Exempt.

CONDITIONS OF EMPLOYMENT & NOTES: