



CITY OF CHATTANOOGA  
Established Date: Jun 29, 2007  
Revision Date: Dec 26, 2018

# Accountant 1

Class Code:  
0000087

Bargaining Unit: None

## SALARY RANGE

\$2,075.35 - \$3,266.38 Biweekly  
\$53,959.00 - \$84,926.00 Annually

### SUMMARY:

Incumbents in this classification are responsible for performing professional accounting work by applying Generally Accepted Accounting Principles (GAAP) to analyze, research and compile financial data.

Responsibilities include timely, accurate recording of financial transactions to ensure accurate presentation of the financial statements of the City. Areas of responsibility include general ledger, expenditure ledger, revenue ledger, payroll posting and taxes, capital assets, deferred compensation and employee benefits. Must be familiar with federal, state and local requirements and demonstrate compliance with IRS regulations. Duties also include providing input to City's Comprehensive Annual Financial Report (CAFR). Works under limited supervision and work requires employees to use independent professional judgment.

### SERIES LEVEL:

The Accountant 1 is the first level of a three level accountant series.

### EXAMPLES OF DUTIES:

Prepares a variety of financial statements, schedules, note disclosures, statistics and reports for the City's Comprehensive Annual Report (CAFR) and for management review and auditing activities, ensuring compliance with Generally Accepted Accounting Principles (GAAP).

Performs fund and accrual accounting for various governmental and proprietary funds and component units.

Maintains accounting records for proprietary funds; analyzes information to determine entries required to convert from modified accrual to full accrual accounting for year-end financial reporting of all proprietary funds.

Prepares, reviews and analyzes accounting entries and records which includes documenting errors and inconsistencies; communicating issues to management and suggesting appropriate courses of action; implements corrective actions to ensure accuracy and completeness of data.

Reconcile bank statements to the accounting records and performs required follow-up with financial institutions and internal departments to maintain accurate accountability of City

funds.

Analyze City-wide purchases to determine capitalization for fixed assets based on established guidelines; prepares and updates additions to fixed assets; prepares year-end schedules for the external auditors in connection with fixed assets, including items in the CAFR and Notes to the financial statements.

Interacts with external auditors; provides financial statements, schedules and performs analytical analysis.

Provides guidance to internal departments on grant compliance, capital assets, revenue collection, travel, uniform/tool allowance, tuition reimbursement and other related issues.

Serves as the primary contact with fiscal coordinators in departments to provide guidance in the preparation of payment and receipt documents, policy compliance and applying proper operating procedures.

Processes payroll taxes, 1099s, W2s, pension payments, deferred compensation and unemployment taxes in compliance with applicable Federal and State regulations.

Analyzes historical property tax receipts to determine the uncollectible amount and records the proper delinquent amounts.

Performs a detailed review annually of outstanding checks; prepares and submits unclaimed funds escheatment to the State.

Performs other duties as assigned.

## **MINIMUM QUALIFICATIONS:**

Bachelor's degree in Accounting, Finance or related field with one (1) year of equivalent experience in or related to accounting.

## **LICENSING AND CERTIFICATIONS:**

None

## **SUPPLEMENTAL INFORMATION:**

### **KNOWLEDGE AND SKILLS:**

Knowledge of accounting principles; mathematical principles; analytical methods; payroll processes; 1099 reporting requirements; applicable Federal, State and Local laws, rules, regulations and standards; financial and governmental accounting principles, practices and requirements; automated financial accounting systems; statistical methods; electronic data processing principles; GASB requirements and the Government Finance Officers Association requirements concerning the Certificate of Achievement for Excellence in Financial Reporting.

Skill in preparing a variety of financial statements, forms, schedules, disclosures and statistics; processing payroll taxes and deductions; preparing and maintaining accounting records and information; reconciling accounts; using a computer and related software applications; preparing reports; interpreting, analyzing and exercising independent and decisive judgment and communication and interpersonal skills as applied to interaction with

coworkers, supervisor, the general public, etc. sufficient to exchange or convey information and to receive work direction.

**PHYSICAL DEMANDS:**

Positions in this class typically require reaching, fingering, grasping, talking, hearing seeing and repetitive motions.

**WORK ENVIRONMENT:**

Sedentary Work: Exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met.

**SPECIAL REQUIREMENTS:**

Safety Sensitive: N

Department of Transportation - CDL: N

Child Sensitive: N

The City of Chattanooga, Tennessee is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.