

ORDINANCE NO. 2026-____

CITY OF TONTITOWN, WASHINGTON COUNTY, ARKANSAS

AN ORDINANCE ESTABLISHING THE CLASSIFIED POSITION OF ACCOUNTING CLERK WITHIN THE OFFICE OF THE CITY CLERK-TREASURER; ADOPTING A JOB DESCRIPTION FOR THE POSITION, ATTACHED AS EXHIBIT A; AND FOR OTHER PURPOSES

WHEREAS, the City of Tontitown requires accurate accounting records, timely processing of financial transactions, and dependable support for the City's annual budgeting and audit processes; and

WHEREAS, these functions are performed in support of the statutory duties of the elected City Clerk-Treasurer and have been performed without a specifically established classified position dedicated to that support; and

WHEREAS, the City Council finds that establishing the classified position of Accounting Clerk within the Office of the City Clerk-Treasurer will support the accurate and timely performance of accounting, budgeting, and audit-related functions; and

WHEREAS, the City Council desires to adopt a written job description setting forth the purpose, essential duties, minimum and preferred qualifications, and limitations of authority of the position, attached hereto as Exhibit A and incorporated herein by reference;

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Tontitown, Arkansas:

Section 1. Establishment of Position.

(A) There is hereby established within the Office of the City Clerk-Treasurer the classified position of Accounting Clerk ("Accounting Clerk"). The position is a non-department-head position filled in accordance with the City's personnel policies and applicable law, and is not an office to which appointment or removal authority under Arkansas law governing department heads applies.

(B) The Accounting Clerk shall report directly to the City Clerk-Treasurer and shall exercise only those responsibilities assigned by the City Clerk-Treasurer, City ordinances, personnel policies, and applicable Arkansas law. The Accounting Clerk shall have no independent policy-making, purchasing, contracting, or appropriation authority.

Section 2. Adoption of Job Description.

The job description for the Accounting Clerk, attached hereto as Exhibit A and incorporated herein by reference, is hereby adopted and shall govern the position's purpose, essential duties, minimum and preferred qualifications, knowledge, skills, abilities, and limitations of authority. The City Clerk-Treasurer may revise nonmaterial administrative details of Exhibit A consistent with this Ordinance; provided, that any material change to the position's authority, reporting relationship, or essential duties shall require approval through the process required by applicable law and City ordinance.

Section 3. Codification.

Upon adoption, the provisions of this Ordinance establishing the position of Accounting Clerk shall be incorporated into the Tontitown Municipal Code, and the codifier is authorized to assign an appropriate chapter and section number, renumber or redesignate sections, and make such non-substantive formatting changes as are necessary to accomplish codification.

Section 4. Repealer.

All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 5. Severability.

If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

Section 6. Effective Date.

This Ordinance shall take effect and be in force from and after its passage, approval, and publication as required by law.

PASSED AND APPROVED on this _____ day of _____,
2026.

APPROVED:

Angela Russell, Mayor

ATTEST:

Rhonda Ardemagni, City Clerk-Treasurer
(SEAL)

SPONSORSHIP AND LEGISLATIVE HISTORY

Sponsor (Initiated By): _____

Motion to Introduce Made By: _____

Seconded By: _____

Adopted / Passed: _____

Vote: Ayes ____ Nays ____ Abstain ____ Absent ____

This requirement is in addition to, and does not supersede, any authentication, attestations, or signature requirements imposed by state law or other provisions of the Tontitown Municipal Code.

EXHIBIT A
CITY OF TONTITOWN, ARKANSAS
JOB DESCRIPTION
ACCOUNTING CLERK

Department	Office of the City Clerk-Treasurer
Reports To	City Clerk-Treasurer
Coordinates With	Mayor, Department Heads, External Auditors, CPA Firm
FLSA Status	Non-Exempt
Employment Status	Full-time; subject to City personnel policies and applicable law
Classification	Non-Department Head

DEPARTMENT MISSION AND PHILOSOPHY

The Accounting Clerk supports the financial integrity of the City by maintaining accurate accounting records, processing transactions in a timely manner, assisting with budget preparation, and providing dependable financial information. The position exists to support the statutory duties of the elected City Clerk-Treasurer and the City's annual budgeting and audit processes.

POSITION PURPOSE

The Accounting Clerk performs technical accounting and bookkeeping functions, including accounts payable, accounts receivable, payroll support, cash receipts, bank reconciliations, journal entries, fixed-asset records, purchasing support, grant-accounting support, and preparation of financial reports. The position assists the City Clerk-Treasurer and auditors but does not establish accounting policy, approve claims or expenditures, or exercise authority reserved by law or ordinance to an elected official or the City Council.

ORGANIZATIONAL AUTHORITY

The Accounting Clerk reports directly to the City Clerk-Treasurer. The position has no independent policy-making, purchasing, contract, or appropriation authority and exercises only those responsibilities assigned by the City Clerk-Treasurer, City ordinances, personnel policies, and applicable Arkansas law.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Process accounts payable and accounts receivable after verifying required documentation, coding, and approvals.
- Assist with payroll preparation and payroll records in accordance with City-approved payroll practices.
- Prepare deposits and record cash receipts.
- Maintain the general ledger and supporting schedules.
- Prepare bank reconciliations.
- Maintain fixed asset and depreciation records.

- Assist with month-end and year-end closing.
- Prepare reports requested by the City Clerk-Treasurer.
- Assist with grant accounting and reporting.
- Maintain accounting files in accordance with record-retention requirements.
- Respond professionally to citizen and vendor inquiries.

BUDGET ADMINISTRATION

Assist in preparation of the annual budget, monitor expenditure coding, prepare budget reports, identify variances for review, and support department heads by providing historical expenditure information as requested by the City Clerk-Treasurer.

AUDIT AND INTERNAL CONTROLS

Compile complete and accurate information requested by the City's independent auditors, Arkansas Legislative Audit, and authorized City officials. Maintain supporting documentation; follow established internal controls; preserve records relevant to an audit, investigation, or legal hold; and promptly report discrepancies, suspected fraud, loss of public funds, material errors, or control failures through the City's established reporting channels. Corrections to accounting records must be transparent, documented, dated, and approved as required by City procedure.

INTERDEPARTMENTAL RELATIONSHIPS

Work cooperatively with all departments regarding invoices, purchase orders, budget questions, payroll, grants, and financial reporting while recognizing that spending authority rests with the Mayor, City Council, and City Clerk-Treasurer as provided by law and ordinance.

SPECIFIC LIMITATIONS OF AUTHORITY

The Accounting Clerk shall not:

- Independently establish accounting policies.
- Sign contracts or authorize expenditures unless specifically delegated.
- Alter adopted budgets without authorization.
- Conceal or modify financial records.
- Exercise authority reserved to the City Clerk-Treasurer, Mayor, or City Council.

MINIMUM QUALIFICATIONS

Associate degree in accounting preferred; equivalent experience may be considered. Three years of progressively responsible bookkeeping or governmental accounting experience preferred. Proficiency with accounting software and Microsoft Excel. Valid Arkansas driver's license preferred.

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of governmental accounting principles, accounts payable, payroll, reconciliations, budgeting, financial reporting, spreadsheets, and customer service. Ability to safeguard public

funds, maintain confidentiality, organize records, communicate effectively, and perform detailed work accurately.

MEASURES OF SUCCESS / KEY PERFORMANCE INDICATORS (KPIs)

- Timely accounts payable processing.
- Accurate bank reconciliations.
- Timely month-end closings.
- Audit findings minimized.
- Budget reporting accuracy.
- Vendor payment timeliness.
- General ledger accuracy.
- Customer service responsiveness.

PERFORMANCE EXPECTATIONS

Demonstrate accuracy, integrity, accountability, professionalism, confidentiality, responsiveness, and continuous improvement in financial recordkeeping and support of the City's fiscal operations.

DISCLAIMER

This position description describes the general nature of the Accounting Clerk position. It is not intended to be an exhaustive list of duties and may be revised by the City consistent with applicable law and City ordinance.

_____	_____
Employee Signature	Date
_____	_____
City Clerk-Treasurer or Authorized Representative	Date
_____	_____
City Council Approval / Ordinance No.	Effective Date

Exhibit A – Accounting Clerk Job Description