



Payroll Specialist

Department/Division:	Accounting
Reports To:	Finance Manager
Provides Direction To:	Not Applicable
FLSA Exemption Status:	Non-Exempt
Effective Date:	12/19/2024

GENERAL PURPOSE

Under general supervision of the Finance Manager, to prepare and process the District's payroll and to ensure accurate and timely production of the District payroll functions; to perform other general accounting and record keeping duties; and to perform other related duties as needed.

DISTINGUISHING CHARACTERISTICS

This class is the intermediate level in the Accounting series and is differentiated from the Accounting Specialist II in that incumbents are expected to work with greater independence and have responsibility for intermediate to moderately difficult and complex duties with primary responsibility for Payroll.

ESSENTIAL FUNCTIONS

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the class.

- Processes and prepares the District's bi-weekly and monthly payroll; reviews timekeeping reports to identify and resolves errors in time reported; confirms earnings, taxes, contributions and deductions for validity; verifies and calculates overtime payments.
- Posts payment amounts to spreadsheets for subsidiary ledger accounts; prepares payment authorizations for vendors; generates timely EFT transfers for tax deposits, 457 contribution, and child support payments.
- Prepares quarterly 941 forms and annual federal and state tax reports; prepares and distributes W-2's; compiles and distributes all required reports related to payroll and retirement activity.
- Prints and distributes checks; sets up and sends direct deposit online; runs and distributes payroll reports.
- Calculates funds owed, and initiates payments to CalPERS; prepares retirement reports.
- Administers employee benefit deductions for payroll purposes including insurances, deferred compensation, and related programs.
- Reviews and processes payroll action forms and resolves discrepancies with Human Resources; ensures employees are correctly set up in the payroll system; verifies, audits, edits and processes other special employee monthly payrolls.
- Prepares and analyzes payroll data for complex calculations for the District's collective bargaining negotiations; provides confidential information, reports, and analysis to assist the District in labor negotiations.
- Performs a variety of accounts payable duties as assigned including coding invoices with vendor and account numbers.

- Performs a variety of accounts receivable duties as assigned including preparing invoices and journal entries and coding.
- Prepares account reconciliations for annual audit for payroll, assessment district, and other accounts as required.
- Assembles, matches, sorts, tabulates, checks and files numerical data.
- Uses computer systems and assigned software to compile information, enter data or create documents relating to payroll and other accounting or fiscal transactions.
- Prepares checks for authorized signatures and distribution and/or mailing.
- Prepares and processes a variety of bi-weekly, monthly, quarterly and year-end reports.; assembles.
- Assists the Accounting Manager in performing research and investigates accounting variances; assists the Director of Finance and Accountants with completing the annual audit.
- Creates correspondence.
- Keeps abreast of and implements new laws and regulations affecting area of responsibility.
- Communicates with District staff, vendors and external agencies to exchange information; serves as a resource to District staff, outside agencies and other regarding payroll functions.
- Prepares and enters child support and other court orders (wage assignment and liens).
- Prepares positive pay files.
- Calculates retroactive pay adjustments and/or termination.
- Compile year end data for compensated absences backup for annual audit.
- Dispense petty cash as needed.
- Participates in District safety meetings.
- Maintain prompt and regular attendance.
- Performs other related duties, as assigned.

QUALIFICATIONS GUIDELINES

Knowledge of:

- Preparation, maintenance, verification, auditing and processing of payroll records and reports.
- Purposes, methods, and practices of financial record keeping and accounting at an intermediate level.
- Basic English usage, spelling, grammar, and punctuation.
- Modern office practices, equipment, and procedures.
- Applicable Fair Labor Standards Act (FLSA) rules and regulations.
- Applicable PERS retirement rules and regulations.
- Applicable Federal and State employment tax withholding and reporting laws.
- Retirement funds such as 457b and 401a plans.
- Personal computer operation and related software applications including intermediate level Microsoft Office, e-mail, accounting and payroll software programs and web-based communication tools.
- Statistical and record keeping methods.
- Safe work practices.

Ability to:

- Maintain a variety of confidential payroll/financial records and statistical reports.
- Perform complex and highly specialized payroll calculations and accounting support functions.
- Monitor, audit, adjust and reconcile payroll and other financial data.
- Interpret and apply collective bargaining agreements, retirement regulations, and IRC codes to personnel.
- Establish and maintain collaborative working relationships with others.
- Communicate clearly and concisely, both orally and in writing.

- Gather, analyze, interpret and present orally/electronically data.
- Understand and apply District policies and procedures without immediate supervision.
- Follow written and oral instructions.
- Operate standard office equipment, personal computers, and related software.
- Keyboard at 40 wpm and use a 10-key calculator by touch.
- Observe proper safety precautions.

Minimum Qualifications

Any combination of education, training, and experience that would likely provide the knowledge, skills, and abilities to successfully perform in the position is qualifying. A typical combination includes:

Education: *A high school diploma or satisfactory equivalent, supplemented by the completion of at least three (3) college level courses in accounting, business administration, information technology, or a related field subject.*

And

Experience: *Three (3) years of progressively responsible experience in fiscal accounting, of which at least two (2) years is assisting in payroll activities.*

Licenses, Certificates; Special Requirements:

Must possess an appropriate valid, Class “C” Driver’s License issued by the California State Department of Motor Vehicles, and a good driving record.

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this classification, an incumbent is regularly required to sit and reach with hands and arms. The incumbent is occasionally required to stand, walk, climb or balance and stoop, kneel, crouch or crawl. The incumbent must regularly lift and/or move up to twenty – five (25) pounds,

THIS POSITION MAY BE ELIMINATED, OR THE DUTIES, QUALIFICATIONS AND TRAINING REQUIRED CHANGED BY THE BOARD OF DIRECTORS AND/OR THE GENERAL MANAGER, WHEN IN THEIR JUDGEMENT, IT IS CONSIDERED NECESSARY AND PROPER FOR THE EFFICIENT OPERATION OF THE DISTRICT.