

City of Detroit
JOB SPECIFICATION

BUDGET ANALYST

OCCUPATIONAL INFORMATION

The Budget Analyst professional performs analytical, technical, and administrative duties in the budgetary process. Budget Analysts provide detailed and complex analyses and recommendations concerning City Government or other operating and capital budgets, special issue, and project management assignments. Budget Analysts manage the acquisition and processing of intergovernmental sources of revenue, including grants, for the City's operating and capital budgets, and/or program evaluation and management analysis. Work also includes the implementation and monitoring of fiscal and programmatic decisions.

Major Budget Functions

The Budget process in the City of Detroit is cyclical consisting of three major phases: budget formulation and justification, budget presentation and enactment, and budget execution and monitoring. These functions are described below.

Budget Formulation and Justification Phase. As reflected in the City of Detroit Charter and Public Act 182, the budget formulation process begins with the Revenue Estimating Conference (REC). The Office of the Chief Financial Officer (OCFO), the Auditor General, City Council Financial Analysis Division and the principals of the conference shall hold a REC for the purpose of arriving at a consensus estimate of revenues to be available for the four-year financial plan (such estimate, a "Revenue Estimation"). The revenues under consideration shall include the general fund, solid waste fund, and risk-management fund revenues, revenues of enterprise agencies that require a general fund subsidy and all other revenues of the City. The parties shall also compile and consider any and all outstanding delinquent receivables in the possession of City agencies, departments, and entities and, in conjunction with Corporation Counsel, recommend to the Mayor, the Chief Financial Officer, the City Council, and the Financial Review Commission (FRC) the most efficient means to collect this revenue, which may include collection procedures undertaken by the Law Department. The results of the Revenue Estimation shall help determine the amount of revenue to be applied to reduce any accumulated deficit or, if there is no accumulated deficit, to a budget stabilization account (the Set-Aside).

Following the REC, the Office of Budget (OB) issues budget directives that detail the projected revenues for the upcoming years and anticipated cost increases. Using these directives, Agency Chief Financial Officers (ACFO) work with City Agency leadership to prepare budget requests in a format consistent with existing legislative and regulatory guidance. City Agency budget requests project revenues and expenditures for four years representing the Mayor's recommendations for individual programs for the City.

Next, the Agency budget request is forwarded to the City Agency Budget Analyst within the OB. Together, the ACFO and Budget Analyst develop a detailed written Management Discussion and Analysis (MD&A), which discusses historical financial and operational results, forecast revenue and expenditures, and justifies the budget requests needed to meet the City Agency's goals, objectives, and benchmarks. OB provides support to City Agencies and ACFO staff throughout the budget development request process.

Next, OB conducts a Budget Review Meeting with each City Agency. During this process, City Agencies are required to provide detailed written justification and supporting documentation for the budget request. The CFO reviews and approves the OB's recommendation. The OB and ACFO formulate any and all necessary adjustments before the Mayor's review. The OB prepares an agency and citywide presentation that is technically accurate, balances on the fund level and supports the Mayor's operational goals. The

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OB and ACFO staff prepares documents used for the Mayor's Budget Meeting with City Agencies. They participate in the meetings and provide insight into the recommendations, the analysis done and process used to complete OB budget recommendations.

Finally, the Executive Budget Committee meets with the Mayor to discuss major funding, budgetary and operational risks and/or opportunities reflected in the entire budget and each Agency budget. ACFO and Budget Analyst should be prepared to participate when required. The OB and ACFO staff is responsible for completing the documents required for City Council.

Budget Presentation and Enactment Phase. Once the OB and City Agency's receive approval from the Mayor, the Mayor's consolidated budget recommendation is submitted to City Council. On behalf of the OCFO, OB and ACFO staff will participate in the budget hearings and respond to financial questions. Once City Council has approved, the financial plan is submitted to the FRC for presentation and approval. FRC, at its will, authorizes funding appropriations for City Agencies to operate for one or more years.

Budget Execution and Monitoring Phase. Budget execution is the phase during which OB makes funds in the approved fiscal year budget available to agencies to carry out their missions, functions, and programs.

OB makes these funds available on a time-phased basis (e.g. monthly, quarterly, or for specific projects) through an apportionment process. The apportionment process consists of a system of administrative controls intended to achieve the most economical and efficient use of funds by preventing the need for supplemental or deficiency appropriations, or lapses of budget authority. City Agencies further control their own obligation and expenditure of funds available through a similar distribution of allotments and sub-allotments that are distributed on a time-phased process. ACFO's and OB Budget Analysts monitors, checks, and controls the use of agency funds, position requests and expenditure requests.

Each City Agency is responsible for assuring that obligations incurred and resulting expenditures of funds are in accordance with existing laws and regulations. As a follow-up measure, OB, ACFO and the Office of Financial Planning & Analysis (OFPA) review program and financial reports of City Agencies. The Auditor General also regularly audits and reports the activities of City Agencies through internal audits. The OB, ACFO, and OFPA are responsible for providing monthly projections at the agency, fund, and city level.

Budget Analysts compare budget to actual, calculate variances, ratios and trends, and identify performance of City Agencies in comparison to the City's Adopted Budget. Budget Analysts establish forecasts for each City Agency by projecting future financial outcomes using historical data, external markets, and economic conditions. Budget Analysts project revenues and expenditures for a series of years using a set of assumptions established by the OCFO.

DEFINITION OF CLASS

A Budget Analyst in this class serves as a non-supervisory member in one of several groups of Budget Analysts, which are assigned to the OB and throughout the OCFO. The Budget Analyst class includes all positions that perform, advise on, or supervise work in any of the phases of budget administration when such work requires knowledge and skill in applying budget related laws, regulations, policies, precedents, methods, and techniques. Budget Analysts in this class provide detailed and complex analyses and recommendations concerning City Government or other City Agency operating and capital budgets, special issue and project management assignments, managing the acquisition and processing of intergovernmental sources of revenue, including grants, for the City's operating and capital budgets,

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and/or program evaluation and management analysis. Work also includes the implementation and monitoring of fiscal and programmatic decisions. Budget Analysts in this class are responsible for creating and tracking budget to actual across multiple years, executing period end close process that includes variance analysis and forecasting; creating an annual and multi-year budget; evaluating regulatory provisions and the impact on the budget.

For positions that involve analytical, technical, and administrative duties in one or more phases of the budgetary process: budget formulation and justification, presentation and enactment, or execution and monitoring. Budget Analysts are generally responsible for all or a portion of an organization's budget, programs, and/or organizational structure. Budget Analysts are also responsible for developing budgetary guidance, including drafting budget guidelines, memos, and circulars.

DUTIES AND RESPONSIBILITIES (Illustrative)

The duties and responsibilities specified below are representative of the range of duties and responsibilities assigned to this job class and are not intended to be an inclusive list.

- Develops and explains directives, regulations, guidelines, and procedures to implement City Council legislation and Mayoral budget and program policies
- Assists in the preparation of budgets using actual financial and operational results, historical data, and trend analysis; Verifies completeness, accuracy, and conformance with procedures, rules and regulations
- Determines whether obligations, expenditures, and requested allotments are within funding limitations; Determines whether estimates of funding needs and requests for allotments are in line with program plans and work methods
- Provides recommendations for any corrective action needed
- Monitors assigned City Agency execution of budget; Conducts field audits and statistical analyses; Prepares reports of findings and recommendations
- Partners with City Agencies to oversee the development of multi-year operating and capital plans, reserve forecasts, and long range financial strategies
- Examines budget estimates for completeness, accuracy, and conformance with procedures and regulations
- Develops, implements, monitors, and ensures compliance of financial and operational performance measures
- Evaluates monthly financial performance against the plan, prior year, and forecast
- Prepares, provides, and responds to requests and inquiries regarding financial, expenditure, revenue/fund status, appropriation transfers, supplemental appropriations, and variance reports to management to enable financial and budgetary monitoring and control
- Identifies and advises on budget overruns, revenue shortfalls, and other financial problems by agency; recommends options and solutions; works with management to resolve problems
- Evaluates implication of budget requests; Identifies alternatives; Presents the most advantageous budget option
- Reviews operating budgets to analyze trends affecting budget needs
- Prepares, reviews, and analyzes Capital Improvement Project (CIP) budgets
- Prepares monthly, quarterly, annual, and ad-hoc financial analyses and reports to maintain expenditure control; Provides information to the OB Director and City Executives as requested
- Performs cost-benefit analyses to compare operating programs, review financial requests, or explore alternative financing methods
- Meets with appropriate contacts to discuss proposals; Recommend modifications

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- Represents executive branch of City government at Public Hearings, Council Committee sessions, and meetings by providing budgetary and programmatic information
- Trains OCFO and City Agency staff regarding budget formulation and execution
- Coordinates with OCFO and City Agencies to ensure proper tracking and spending of finances
- Summarizes budgets, submits recommendations, and prepares reports for the approval or disapproval of funds requests
- Reviews and evaluates contracts for compliance with departmental policies; Ensure conformity with City Agency budget
- Performs special projects and other duties as assigned

KNOWLEDGE, SKILLS, AND ABILITIES

The knowledge, skill, and ability of a Budget Analyst increases with the level of responsibility and experience.

At the entry-level, knowledge requirements might include basic professional knowledge of:

- Concepts, principles, practices, and methods of budget formulation, enactment and execution, accounting and finance functional area(s)
- Obtaining, compiling, and summarizing narrative information and quantitative data for use by others within the office;
- Standardized bookkeeping processes, accounting terminology, and generally-accepted accounting procedures (GAAP), accounting techniques, and other financial rules and regulations
- Business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, and coordination of people and resources
- Standard procurement policies and practices
- Personal computer capabilities and the application of computer systems to issues of format and content in City and departmental financial management
- Enterprise resource planning systems for finance, budget, general ledger, human resources, and other management systems and software programs

At the intermediate level, knowledge requirements might include detailed, intensive knowledge of:

- Concepts, policies, precedents, goals, objectives, regulations, guidelines, and methods of financial oversight, budget formation, enactment, and execution, auditing, and financial analysis
- Analyze and evaluate continual changes in program plans and funding and their effect on financial and budget program milestones
- Analyze financial and budgetary relationships to develop recommendations for financial and/or budgetary actions under these types of conditions and time pressures
- Business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, and coordination of people and resources
- Standardized bookkeeping processes, accounting terminology, and GAAP, accounting techniques, and other financial rules and regulations
- Grant policies, procedures, and reporting requirements
- Cost accounting and cost funding procedures
- Procurement policies and practices
- Techniques commonly used in locating errors in accounting records
- Arithmetic, algebra, geometry, calculus, statistics, and their applications
- Structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar

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- Personal computer capabilities and the application of computer systems to issues of format and content in City and departmental financial management
- Enterprise resource planning systems for finance, budget, general ledger, human resources, and other management systems and software programs

At the advanced level, knowledge requirements might include comprehensive knowledge of:

- Concepts, policies, precedents, goals, objectives, regulations, principles, practices, laws, regulations, guidelines, and methods of financial oversight, budget formation, enactment, and execution, auditing, and financial analysis
- Financial and budgetary relationships between subordinate and most senior levels of financial management and budgeting within the employing entity, and/or between the organization and programs of other Federal, State, and local governments, quasi-governmental organizations, and private industry
- Business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, and coordination of people and resources
- Standardized bookkeeping processes, accounting terminology, GAAP, accounting techniques, and other financial rules and regulations
- Economic and accounting principles and practices, the financial markets, banking, and the analysis and reporting of financial data
- Grant policies, procedures and reporting requirements
- Cost accounting and cost funding procedures
- Procurement policies and practices
- Techniques commonly used in locating errors in accounting records
- Arithmetic, algebra, geometry, calculus, statistics, and their applications
- Structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar
- Personal computer capabilities and the application of computer systems to issues of format and content in City and departmental financial management
- Enterprise resource planning systems for finance, budget, general ledger, human resources, and other management systems and software programs

Skill in:

- Consulting with Agency management officials on budgeting and financial issues
- Applying knowledge of financial and budgetary concepts, policies, precedents, goals, objectives, regulations, principles, practices, laws, regulations, guidelines, and methods
- Use of personal computers
- Use of Microsoft Office (e.g. Word, Excel, Access, PowerPoint) and other office suite software packages
- Use of Excel (e.g. Formulas, Pivot Tables, Vlookup, Hlookup, other functions, charts, tables) and other financial management software packages functionality
- Use of large, complex, multi-departmental financial systems, and demonstrate the knowledge required to interpret resulting financial and accounting reports, summaries and budgets
- Interpersonal skills to interact effectively with personal contacts in a business-like, customer service oriented manner, and maintain favorable public relations
- Presenting concise financial and operational information (orally, written, and/or using PowerPoint or Word) to a variety of audiences

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Ability to:

- Plan, coordinate, and set priorities of budget activities
- Provide guidance concerning the legal and regulatory aspects of the acquisition and use of funds for program and administrative purposes
- Advise City Agencies, Finance staff, and other officials on requirements for the preparation, documentation, and submission of budget requests
- Effectively analyze, quantify, research, and communicate financial and non-financial topics
- Analyze and interpret fiscal, accounting and other data and reports
- Perform complex and confidential assignments
- Choose the right mathematical methods or formulas to solve a problem
- Identify, synthesize and evaluate complex budget related issues and assignments, consolidate information from a variety of sources and select appropriate analytical approaches
- Collect, quickly interpret and analyze information from a variety of sources, apply criteria, draw conclusions and develop recommendation, guidelines and policies
- Understand cost-benefit and business case analyses to provide insight and recommendations regarding best accounting methodology and suggestions to improve outcome
- Learn and use contemporary financial management software and other related software for program and financial management systems
- Read and understand information and ideas presented in writing
- Interact effectively with senior leadership, subordinates, department personnel, and others with tact and diplomacy
- Work as part of a team

SUPERVISORY CONTROLS

The level and nature of the supervision given to a Budget Analyst will vary depending on the Budget Analyst's experience and level, i.e. whether the Budget Analyst is at the entry, intermediate or advanced professional level. Supervision may range from close and detailed up to and including a review only for adherence to policy.

At the entry level, the Budget Analyst works as instructed and consults with the supervisor, higher-grade budget analyst professionals, or higher-grade financial professionals on matters not specifically covered in the original instructions. All work is closely controlled either through the structured nature of the work itself, through review in-progress, or through review of completed work for accuracy, adequacy, and adherence to instructions and established procedures.

At the intermediate level, the supervisor, higher-grade Budget Analyst professionals, higher-grade financial professionals, or other designated authority may provide standing instructions on recurring assignments by indicating what is to be done, applicable policies and procedures to follow, quality and quantity of work expected, deadlines and priority of assignments.

At the advanced level, the Budget Analyst takes initiative to perform recurring or individual assignments. The Budget Analyst also resolves recurring problems independently (e.g. investigates recurring discrepancies in procurement documents, obtains missing information from originators, or explains procedural requirements). The Budget Analyst refers situations not covered by instructions or precedents to the supervisor for decision or help. The supervisor provides administrative and policy direction in terms of broadly defined missions or functions of the organization. The Supervisor evaluates the accuracy and adequacy of completed work and methods used through indicators, such as the frequency and nature of problems resulting from errors in processing, problems with responding to inquiries or

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requests, the nature and frequency of complaints from serviced employees or others, and through a review of reports or other controls built into the system.

GUIDELINES

Extensive guidelines exist for Budget Analysts. The differences in Budget Analyst levels is determined by the judgment required to identify which guidelines to use, how to interpret the guidelines, and the ability to make judgments with missing, incomplete, or conflicting information. Guidelines exist in the form of agency regulations, legislation, procedures, manuals, and requirements; local, state, and federal rules and regulations; budget guidelines; appropriations language from City of Detroit, Wayne County, the State of Michigan, the Federal government, grants, and agencies; and tax regulations. The City of Detroit Charter and City of Detroit Code of Ordinances also offer guidelines for how the city should be run; therefore, the Budget Analyst must ensure financial compliance to the Charter and Code in addition to compliance to GAAP, IRS, Treasury Department, OB, other accounting standard bodies, and City Finance Directives. Judgment is required to determine applicability of these guidelines.

COMPLEXITY

The complexity of the work derives from the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work. Work complexity is further driven by the policies and procedures that guide the work or from communications with City employees unfamiliar with financial monitoring, budget development and budget execution, and the ability to translate financial and accounting data into reports easily understood by people with and without a budgeting, accounting, auditing, and/or finance background.

SCOPE & EFFECT

The scope and effect of the work centers on support to the supervisor, higher-grade Budget Analyst professionals, financial professionals, or other designated authority in budget analysis, preparation, monitoring, interpretation, execution, and systems management. The accuracy, completeness, and/or timeliness of the work impact the ability of City Agencies and OCFO staff to effectively develop, monitor and execute budgets.

PERSONAL CONTACTS

At the entry-level, contacts are usually with employees in the immediate organizational unit or in closely related support units. Contacts are with employees outside the organization or with members of the general public in very highly structured situations. At the intermediate or advanced levels, contacts are with executives, officials, managers, and/or professionals, including corporation officials, and employees of other agencies and outside organizations and businesses. Examples may include: Executive, Legislative, and Judicial Branch staff members making inquiries on behalf of constituents; Various levels of agency management; Representatives of federal, state, county and local governments; Representatives of contractors including attorneys and accountants; and/or Administrators, professors, and staff of universities and hospitals. Contacts may or may not be routine or recurring and are dependent on the Budget Analyst level.

PURPOSE OF CONTACTS

At the entry-level, the purpose of contacts is to plan, arrange, acquire, coordinate, or advise on work efforts, and/or arrange for interviews and meetings to obtain information; and, as required, to obtain data to verify questionable items. Though differences of opinion may exist, the persons contacted are usually working toward a common goal and generally are cooperative. At the intermediate and advanced levels, the purpose of contacts is to influence, motivate, and persuade program managers and other officials in

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positions of decision-making authority with widely differing goals and interests to follow a recommended course of action consistent with established budget/financial management policies, objectives, or regulations.

PHYSICAL DEMANDS

The work is characterized as sedentary. Typically, Budget Analysts sit comfortably to do their work, interspersed by brief periods of walking, standing, bending, carrying of papers and books, and extended periods requiring the use of computer terminals to accomplish work objectives. Some work may require walking and standing in conjunction with travel to and attendance at meetings and conferences away from the work site.

WORK ENVIRONMENT

Work is performed in a comfortable office environment, which is appropriately lighted, heated, and cooled. The work environment contains no significant hazards. Some work may require walking and standing in conjunction with travel to and attendance at meetings and conferences away from the work site. The Budget Analyst may encounter individuals that are upset.

During extended periods each year, Budget Analysts may be required to work considerable overtime.

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills, and/or license(s), which are required for employment in the classification. Minimum qualifications increase based on the level of the position. Additional qualifications (i.e., special conditions) may apply to a particular position.

Education

For all Budget Analysts, it is a requirement to have completed a bachelor's degree from an accredited college or university, with major course of work in accounting, finance, business administration, statistics, economics, or a closely related field. Such education must include at least twenty-four (24) semester (36 terms) credits in coursework of accounting, finance, business administration, statistics, economics, or a closely related field.

In addition, Budget Analysts with a master's degree, such as Master in Business Administration, Master in Finance, Masters in Economics, and other appropriate and related courses of study meet the minimum experience required for Budget Analyst II.

Experience

For entry into the Budget Analyst position, no work experience is required; however, the minimum education requirements must be met. One year of professional experience in reviewing, analyzing, developing and monitoring government operating and/or capital budgets, including analysis of and reporting on management and programmatic issues having budgetary implications is preferred but not required. Budget Analyst must demonstrate proficiency with integrated word processing and spreadsheet functions.

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For selection, appointment to a Budget Analyst level II or higher, in addition to the minimum education requirements, more progressive levels of experience are required based on the following:

Budget Analyst II – at least two (2) years of experience
Budget Analyst III – at least three (3) years of experience
Budget Analyst IV – at least (4) years of experience

License / Certificates

Possession of a Certified Government Financial Manager (CGFM) certificate sponsored by Association of Government Accountants (AGA) and/or a Certified Public Finance Officer (CPFO) certificate sponsored by the Government Finance Officers Association (GFOA) may be substituted for one year of Budget Analyst II experience. There may be a requirement for some positions that Budget Analysts have certifications from CGFM and/or CPFO.

Equivalency

Equivalent combinations of education and experience that provide the required knowledge, skills, and abilities will be evaluated on an individual basis.

WRITTEN TEST REQUIREMENTS

Applicants may be required to illustrate proficiency in the use of software packages such as the Microsoft Office Suite including Word and Excel. Applicants may be required to take written tests or work simulations to illustrate proficiency in other skill sets as may be determined based on the duties and responsibilities to be performed. These written tests might include mathematical skills and writing skills, including grammar and reading comprehension.

BACKGROUND AND OTHER CHECKS

Applicants may be subject to background, criminal, and credit checks.

POSITION TITLES

There are four positions in the Budget Analyst job class specification:

Budget Analyst I

This is the entry-level. As a trainee, the Budget Analyst carries out a range of professional budget assignments while learning the methods of the work.

Budget Analyst II

This is the intermediate level. The Budget Analyst performs an expanding range of professional budget assignments in a developing capacity.

Budget Analyst III

This is the experienced level. The Budget Analyst performs a full range of professional budget assignments. Considerable independent judgment is used to make decisions in carrying out assignments that have significant impact on services or programs. Guidelines may be available, but require adaptation or interpretation to determine appropriate courses of action.

Budget Analyst IV

This is the advanced level. The Budget Analyst may function as a lead budget analyst or head budget analyst. At this level, Budget Analysts are responsible for overseeing the work assignments of other

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professionals or have regular assignments, which have been recognized by Civil Service as having significantly greater complexity than those assigned at the experienced level.

Based on the program functional area, parenthetical titling may be used when special subject matter knowledge of a specific functional area is required.

PROBATIONARY PERIOD

Individuals appointed to a position in this class will be required to serve a probationary period of six months with the possibility of a six-month extension for a total of twelve months. If promoted to a position in this class, an individual will be required to serve a probationary period of six months. Performance will be carefully evaluated during the probationary period. Continued employment in this class will be contingent upon successful completion of the probationary period.

CODE DESIGNATIONS

Class Code: 13-2031-00

EEO Code: 2

Date Established: 03/10/2015