

CITY OF CHATTANOOGA
Classification Specification Title: Budget Officer

Department: Finance

Pay Grade: GS.15

Supervision Received From: City Finance Officer

FLSA Status: Exempt

Supervisory Responsibility For: Budget Manager

Established: 9/16/16

Revision Date: 8/27/24;

10/20/23; 8/16/23

CLASSIFICATION SUMMARY:

Incumbent in this classification is responsible for directing and supervising the development, preparation and implementation of Citywide operating and capital budgetary processes. Budgetary governance is the process of formulating the annual budget, overseeing its implementation and ensuring its alignment with administration and public goals. Duties include applying budgeting principles recognized in Generally Accepted Accounting Principles (GAAP) as being a critical element of governmental planning, control and evaluation processes. GAAP budgetary requirements include but are not limited to; Budgets should be adopted by the government, the accounting system should provide the basis for appropriate budgetary control, and budgetary comparisons should be included in the appropriate financial statements and schedules for governmental funds for which budgets have been adopted.

Budgetary governance underpins the importance of the budget principles to other aspects of good public governance, including integrity, open data, achievement of strategic goals, and the promotion of trust between citizens and government. Duties include formulating, interpreting and establishing budget policies and calendar; providing direction, training and support to department fiscal coordinators and staff and reviewing and recommending department budgets and managing and directing office personnel. Work is performed with general direction, working from broad goals and policies.

SERIES LEVEL:

The Budget Officer is the fifth level of a five-level Management & Budget series.

ESSENTIAL FUNCTIONS:

(The following duties ARE NOT intended to serve as a comprehensive list of all duties performed by all employees in this classification, only a representative summary of the primary duties and responsibilities. Incumbent(s) may not be required to perform all duties listed and may be required to perform additional, position-specific duties.)

Supervises management and budget staff to include prioritizing and assigning work; conducting performance evaluations; ensuring staff is trained; ensuring that employees follow policies and procedures; maintaining a healthy and safe working environment and making hiring, termination and disciplinary recommendations. Develops work standards for the division. Counsels with and

corrects employees as needed. Reviews work as needed to ensure accuracy and compliance with established policies and procedures.

Directs and oversees City-wide budget activities and operations which includes planning, coordinating, administering and evaluating programs, projects, strategic planning, processes, procedures, systems, standards and/or service offerings; ensures compliance with Federal, State and Local laws, regulations, codes and/or standards; coordinates activities between multiple service areas; works to integrate and coordinate service areas. Closely align budgets with the strategic priorities of the government in mind.

Promote the integrity and quality of budgetary forecasts, fiscal plans and budgetary implementation through rigorous quality assurance.

Manages the development and adoption of the annual operating and capital budget for the City which includes formulating, interpreting and establishing relevant budget information; establishing the budget calendar and timeliness; providing direction to fiscal coordinators and staff on developing annual budget; planning and coordinating budget review by applicable executive staff, the City Council, the Mayor and the general public and preparing budget presentations. Ensures that performance, evaluation and value of money are integral to the budget process.

Manages and oversees the compilation of data based on statistical studies and analyses of past and current years to prepare budgets and to justify funds requested. Manage budgets within clear, credible and predictable limits for fiscal policy.

Analyzes, researches and compiles budget data and records to communicate to upper management; examines budget data to assist in management decisions; presents written and oral summaries of analytical research and findings to departments and management. Ensures that budget documents and data are open, transparent and accessible.

Participates in/on a variety of meetings, committees and/or other related groups in order to receive and convey information. Prepares written and oral reports.

Reviews and modifies existing budgeting and management techniques as needed. Determines projects and research to be undertaken by the division. Sets work priorities in collaboration with administration and budget staff.

Analyzes and interprets complex budget documents; makes recommendations based on findings. Actively plan, manage, and monitor budget execution.

Reviews operating and capital budgets to analyze trends affecting budget needs; ensures adjustments are made in accordance with program changes in order to facilitate long-term planning; prepares comparative analyses of operating programs by analyzing costs in relation to services performed during previous fiscal years and recommends budget revisions. Designs the capital budgeting framework in order to meet local development needs in a cost-effective and coherent manner.

Prepares financial reports summarizing variances, past and present operation comparisons, trends, costs, estimated and realized revenues, administrative commitments and obligations to develop long-term planning and project future revenues and expenditures. Identify, assess and manage prudently longer-term sustainability and other fiscal risks. Keeps management informed and advises management on financial issues/concerns.

Collaborates with City executives to coordinate, prepare and maintain the municipal budget for the purpose of controlling expenses and revenues used to implement City-wide program objectives and maintaining the fiscal integrity of the organization; projects revenues and closely tracks the economy at the National, State and Local levels comparing growth in the economy to revenue streams and providing principal economic research and forecasting. Provide for an inclusive, participative and realistic debate on budgetary choices.

Collaborates with Technology Services personnel to troubleshoot and resolve problems associated with software, systems and processes related to budget activities.

Coordinates, manages and supervises the preparation of City-wide performance reports for various City departments and external agencies. Present a comprehensive, accurate and reliable account of the public finances.

Oversees cash flow analysis for investments, debt service payments and daily accounts payable processing; reviews and approves requisitions and purchase orders; reviews and approves shipping releases; reviews and approves warrant vouchers for vendor payments; signs payment documents processed to vendors on behalf of the City Finance Officer.

Assists in the preparation of documents relevant to issuing bonds and other debt instruments in a manner that assures the most favorable ratings including but not limited to researching and writing narrative for the bond official statement; coordinating the economic, financial and statistical data representative of the local economy; reviews and oversees the preparation of debt service schedules required for annual and periodic reporting, such as the Annual Comprehensive Financial Report (ACFR) and the Comprehensive Annual Budget Report (CABR); approves wire transfers for debt payments prepared by the Finance staff.

Supervises and oversees the preparation of the Comprehensive Annual Budget Report (CABR) for distribution.

Assists with development, ongoing modifications, and implementation of the division's strategic plan. Assists with or carries our special projects as needed.

Must meet regular attendance requirements.

Must be able to maintain good interpersonal relationships with staff, co-workers, managers, and citizens.

Must accomplish the essential functions of the job, with or without reasonable accommodations, in a timely manner.

Performs other duties as assigned.

DEPARTMENT SPECIFIC DUTIES (if any):

MINIMUM QUALIFICATIONS:

Bachelor's degree from an accredited college or university in Accounting, Finance, Business Administration, or related field and eight (8) years of experience in or related to public sector accounting or budget experience including supervisory experience or any combination of equivalent experience and education. Preferred experience in the following: Google Suite, Office Suite, Adobe Suite, ERP/Oracle Systems.

All employees must maintain Tennessee residency from the date of hire.

LICENSING AND CERTIFICATIONS:

CPA, CMFO, CPFO or CGFM preferred or the ability to obtain.

KNOWLEDGE AND SKILLS:

Knowledge of managerial principles; advanced budgeting principles and governmental accounting practices; project management principles; applicable Federal, State and Local laws, ordinances, codes, rules, regulations, policies, procedures and standards; CABR preparation methods; municipal budget development and reporting principles; financial modeling methods applied to revenue and expenditure projects; statistical techniques and applications; advanced financial analysis principles and methods; research methods and techniques; automated budget systems and policy and procedure development and implementation practices.

Skill in monitoring and evaluating the work of subordinate staff; prioritizing and assigning work; formulating large, multi-level budgets; performing mathematical calculations; preparing and analyzing complex budget reports; reading, comprehending and reviewing financial information; managing projects; managing and adapting to a rapidly changing environment; interpreting and applying applicable laws, ordinances, codes, rules, regulations, policies and procedures; analyzing problems, identifying alternative solutions, projecting consequences of proposed actions and making recommendations in support of organizational goals; handling multiple tasks simultaneously; preparing financial models; projecting revenues and expenditures; managing and manipulating data; collaborating with external agencies and communication and interpersonal skills as applied to interaction with coworkers, supervisor, and the general public, sufficient to exchange or convey information and to receive work direction.

PHYSICAL DEMANDS:

Positions in this class typically require reaching, fingering, 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 encourage both prospective and current employees to discuss potential accommodations with the employer.