

CITY AND COUNTY OF DENVER OFFICE OF HUMAN RESOURCE CHANGES IN THE CLASSIFICATION AND PAY PLAN (Finance & Accounting Study)

July 2, 2015

Synopsis:

The Finance & Accounting Study was initiated as part of a maintenance plan to review occupational categories as a whole to ensure that our classifications are aligned with market benchmarks and that our job specifications reflect the work being performed by employees. Areas under review included: clerical accounting, professional accounting, budgeting, finance, fiscal administration, and auditing.

This study impacted 25 agencies, departments, and independent organizations and 280 employees. Major phases within the study included: employees completing a Job Analysis Questionnaire (JAQ), staff reviewing all JAQs to determine area of focus and level of classification, refining class concepts with agencies, departments, and independent organizations, revising and creating new job specifications, conducting an analysis of market rates of pay and internal pay relationships for all classifications, and upon approval, reallocating employees into the new or revised classifications based on their duties and responsibilities.

The following definitions and class concepts were developed to distinguishing between the three core concepts of accounting, budgeting, and finance, which are as follows:

- Accounting: Tracks, records, and reconciles financial transactions to ensure consistency and compliance with fiscal rules, and creates reports for historical records, audits, and the evaluation of financial processes and transactions.
- Budgeting: Tracks, monitors, and projects expenditures, allocates funds, oversees assets, and prepares justifications and reports with regard to a specific organizational budget and associated business needs.
- Finance: Researches, analyzes, calculates, and compiles financial data, prepares reports for business decision making, determines best use of financial resources, which includes determining interest rates, investments, and managing cash and debt.

Pay Rationale:

The compensation methodology used within this study included an analysis of market compensation data gathered from Mountain States Employer's Council (MSEC) and Mercer for identified classification matches. Internal equity was also considered to create parity and align compensation recommendations with the City's existing compensation plan.

Survey matches were identified based on position descriptions overlapping with the City's position descriptions by at least 70%. Weighted salary averages from the two surveys were used to determine market rates of pay, which were compared to the midpoint of the City's salary range. Within the individual class series for accounting, budgeting, and finance, the senior level took precedence for aligning the market average with the City's salary ranges. For the other classifications within the series, market data was analyzed, but alignment was with the City's practice of having a two pay grade separation between classifications within a series and a one pay grade separation for lead workers, which was a factor within the auditor series.

Several new classifications are recommended as a result of this study. First, the Accounting Specialist and the Budget Analyst Specialist classifications were created based on a need to recognize higher level duties and responsibilities within their respective functions and organizations. Employees at the specialist level will design, implement, and administer programs and special projects within a particular functional area, which requires them to have a high level of subject matter expertise. The pay grades for the Accounting Specialist, Budget Analyst Specialist, and the Financial Analyst Specialist classifications are based on a plus two pay grade separation to the senior levels within those respective series. The specialist levels are equal to the supervisory levels due to their administrative responsibilities, being somewhat equal to the Fiscal Administrator I, but with a specific focus in the area of discipline, whereas the Fiscal Administrator may spend half of their work time focused on non-fiscal matters. The specialist level typically reports to a Financial Manager or higher level classification within the Fiscal Occupational Category.

Next, the Budget Analyst Supervisor and the Financial Analyst Supervisor classifications were created based on market matches and the need to have a supervisory level classification over the budget and finance series classifications, where they did not exist before, which lead to the misclassification of incumbents supervising these areas and functions.

And, the Fiscal Operational Supervisor II is also a new classification. The Fiscal Operational Supervisor I and II classifications supervise technical and specialized clerical level classifications, such as the Accounting Technician I & II. Currently, only the Operational Supervisor I exists within the Fiscal occupational category. The recommendation is to create the Fiscal Operational Supervisor II within the fiscal occupational category and re-title the Operational Supervisor I to Fiscal Operational Supervisor I. The Fiscal Operational Supervisor I will remain at its current pay grade of 808-V, and it is recommended that the Fiscal Operational Supervisor II be compensated at the 810-V pay grade, which is consistent with current compensation practices of having two pay grades between classifications within a class series.

Lastly, a new class series is being recommended for Information Systems Auditing. This is a specialty area within internal performance auditing that is prevalent in the marketplace and aligned with the work currently being performed in the Auditor's Office. The recommendation includes placing the new classifications in the Information Technology occupational category due to the knowledge, skills, and abilities in the IT field, which are required to perform the essential duties of these positions. The pay grade recommendations are as follows:

Current Title and Pay Grade: Proposed Title and Pay Grade: Recommendation:

Accounting Assistant I (612-V)	Accounting Technician I (612-V)	Two pay grade separation from Accounting Technician II market benchmark.
Accounting Assistant II (613-V)	Accounting Technician II (614-V)	Market average is \$45,998, which aligns with 614-V pay grade.
Operational Supv I (808-V)	Fiscal Operational Supv (808-V)	Pay grade is based on highest level of clerical and technical level classifications supervised within the Fiscal Occupational Category.
New Classification	Fiscal Operational Supv (810-V)	Second level supervisory classification with a two grade separation between the two levels of supervision.

Staff Accountant	(616-V)	Staff Accountant	(618-V)	Two pay grade separation between classes in a series based on senior level market benchmark.
Associate Accountant	(806-V)	Associate Accountant	(808-V)	Two pay grade separation between classes in a series based on senior level market benchmark.
Senior Accountant	(808-V)	Senior Accountant	(810-V)	Market average is \$72,853, which aligns with 810-V pay grade.
New Classification		Accounting Specialist	(812-V)	Two pay grade separation between classes in a series based on senior level market benchmark.
Accounting Supv	(811-V)	Accounting Supv	(812-V)	Two pay grade separation from highest level supervised - Senior Accountant and internal relationship with Accounting Specialist.

Staff Agency Budget Analyst	(616-V)	Staff Budget Analyst	(619-V)	Two pay grade separation between classes in a series based on senior level market benchmark.
Assoc Agency Budget Analyst	(807-V)	Assoc Budget Analyst	(809-V)	Two pay grade separation between classes in a series based on senior level market benchmark.
SR Agency Budget Analyst	(809-V)	Senior Budget Analyst	(811-V)	Market average is \$80,871, which aligns with 810-V pay grade.
New Classification		Budget Analyst Specialist	(813-V)	Two pay grade separation between classes in a series based on senior level market benchmark.
New Classification		Budget Analyst Supervisor	(813-V)	Two pay grade separation from highest level supervised – Senior Budget Analyst and internal relationship with Budget Analyst Specialist.

Staff Fin Mgmt Analyst	(618-V)	Staff Financial Analyst	(619-V)	Two pay grade separation between classes in a series based on senior level market benchmark.
Assoc Fin Mgmt Analyst	(808-V)	Associate Financial Analyst	(809-V)	Two pay grade separation between classes in a series based on senior level market benchmark.
SR Fin Mgmt Analyst	(810-V)	Senior Financial Analyst	(811-V)	Market average is \$83,291, which aligns with 811-V pay grade.
Fin Mgmt Specialist	(812-V)	Financial Analyst Specialist	(813-V)	Two pay grade separation between classes in a series based on senior level market benchmark.

New Class	Financial Analyst Supervisor (813-V)	Two pay grade separation from highest level supervised – Senior Financial Analyst and internal relationship with Financial Analyst Specialist.
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Administrator I	(812-V) Fiscal Administrator I	(812-V) Based on internal equity with the Financial Manager, and is three pay grades below the Financial Manger at 815-V.
Administrator II	(814-V) Fiscal Administrator II	(814-V) Based on internal equity with the Financial Manager, and is one pay grade below the Financial Manager at 815-V.
Administrator III	(616-V) Fiscal Administrator III	(816-V) Based on internal equity with the Financial Manager, and is one pay grade above the Financial Manager at 815-V.

Employee Impact:

A total of 281 employees were involved in the Finance & Accounting Study. These employees will be reallocated into one of the new or revised classes.

Employee pay will not change as a result of this study. If an employee's pay is less than the entry-rate of the proposed pay grade range, those identified employees will be moved to the range minimum of the proposed pay grade in accordance with the Office of Human Resources Rule 9-35 Reallocation (A)

Budget Impact:

The initial cost of implementing this study is \$77,369. Of the 280 employees in the study, 31 were identified as being below the entry-rate of the proposed pay grade for which they will be reallocated. The budget impact by department is as follows:

- Denver International Airport = \$5,836 (2 Employees)
- Arts & Venues = \$2,467 (1 Employee)
- Clerk & Recorder = \$1,289 (1 Employee)
- Office of the Controller = \$31,568 (12 Employees)
- Denver County Courts = \$2,661 (1 Employee)
- Community Planning & Development = \$3,472 (1 Employee)
- Department of Safety = \$3,714 (2 Employees)
- Denver Human Services = \$10,907 (5 Employees)
- Office of Economic Development = \$8,658 (2 Employees)
- Department of Public Works = \$6,798 (5 Employees)

Organizational Data:

The organizational structure will vary depending on the department or agency; but typically, positions in the accounting, budgeting, and finance series ultimately report to a Financial Manager, Financial Director, or Financial Executive.

Effective Date Rule:

OHR Section 7-37 (A) – If it is determined, as a result of an audit or a maintenance study, that changes to the classification and pay plan are necessary, the effective date of any resulting changes to the classification and pay plan shall be the beginning of the first work week following approval by the Mayor or by the City Council over the Mayor's veto. Provisional classifications resulting from changes to the classification and pay plan may be used upon approval by the Board, but use for longer than six months is contingent upon City Council approval.

Classification and Pay Grade Recommendations

Revised Class Specifications and Pay Grade Changes:

<u>Job Code:</u>	<u>Current Title:</u>	<u>Proposed Title:</u>	<u>Current Grade:</u>	<u>Proposed Pay Grade:</u>
CV2358 & LV2382	Accounting Assistant I	Accounting Technician I	612-V (\$35,561-\$51,919)	612-V (\$35,561-\$51,919)
CV2359	Accounting Assistant II	Accounting Technician II	613-V (\$37,179-\$54,281)	614-V (\$38,871-\$56,752)
<u>Job Code:</u>	<u>Current Title:</u>	<u>Proposed Title:</u>	<u>Current Grade:</u>	<u>Proposed Pay Grade:</u>
CV2357	Operational Supervisor I	Fiscal Operational Supervisor I	808-V (\$50,758-\$81,213)	808-V (\$50,758-\$81,213)
CV2050 & YV2729	Staff Accountant	Staff Accountant	616-V (\$42,489-\$62,034)	618-V (\$46,443-\$67,807)
CV2461	Associate Accountant	Associate Accountant	806-V (\$44,417-\$71,067)	808-V (\$50,758-\$81,213)
CV2021, LV2022, & CV2368	Senior Accountant	Senior Accountant	808-V (\$50,758-\$81,213)	810-V (\$58,004-\$92,806)
CV1796	Accounting Supervisor	Accounting Supervisor	811-V (\$62,006-\$99,210)	812-V (\$66,284-\$106,054)
CV2051	Staff Agency Budget Analyst	Staff Budget Analyst	616-V (\$42,489-\$62,034)	619-V (\$48,556-\$70,892)
CV1823	Assoc Agency Budget Analyst	Associate Budget Analyst	807-V (\$47,482-\$75,971)	809-V (\$54,260-\$86,816)
CV2023 & LV2425	Sr Agency Budget Analyst	Senior Budget Analyst	809-V (\$54,260-\$86,816)	811-V (\$62,006-\$99,210)
CV1919	Staff Financial Mgmt Analyst	Staff Financial Analyst	618-V (\$46,443-\$67,807)	619-V (\$48,556-\$70,892)
CV1826 & CV2856	Assoc Fin Mgmt Analyst	Associate Financial Analyst	808-V (\$50,758-\$81,213)	809-V (\$54,260-\$86,816)
CV2032 & CV2414	Sr Financial Mgmt Analyst	Senior Financial Analyst	810-V (\$58,004-\$92,806)	811-V (\$62,006-\$99,210)
CV1920 & CV2885	Financial Mgmt Specialist	Financial Analyst Specialist	812-V (\$66,284-\$106,054)	813-V (\$70,858-\$113,373)
CV2310	Administrator I	Fiscal Administrator I	812-V (\$66,284-\$106,054)	812-V (\$66,284-\$106,054)
CV2311	Administrator II	Fiscal Administrator II	814-V (\$75,747-\$121,195)	814-V (\$75,747-\$121,195)
CV2312	Administrator III	Fiscal Administrator III	816-V (\$86,561-\$138,498)	816-V (\$86,561-\$138,498)

New Classifications and Pay Grade Recommendations:

<u>Job Code:</u>	<u>Current Title:</u>	<u>Proposed Title:</u>	<u>Current Grade:</u>	<u>Proposed Pay Grade:</u>
CV2908	NEW CLASS	Fiscal Operational Supervisor II	NEW CLASS	810-V (\$58,004-\$92,806)
CV2909	NEW CLASS	Accounting Specialist	NEW CLASS	812-V (\$66,284-\$106,054)
CV2910	NEW CLASS	Budget Analyst Specialist	NEW CLASS	813-V (\$70,858-\$113,373)
CV2911	NEW CLASS	Budget Analyst Supervisor	NEW CLASS	813-V (\$70,858-\$113,373)
CV2912	NEW CLASS	Financial Analyst Supervisor	NEW CLASS	813-V (\$70,858-\$113,373)

Abolishment:

Job Code:
CV1797

Current Title:
Accounting Technician

Current Grade:
613-V (\$37,179-\$54,281)

Supervisory Level:

Accounting Technician I	3 – None/Incidental	Associate Financial Analyst	3 – None/Incidental
Accounting Technician II	3 – None/Incidental	Senior Financial Analyst	3 – None/Incidental
Fiscal Operational Supervisor I	6 – First Line Supervisor	Financial Analyst Specialist	3 – None/Incidental
Fiscal Operational Supervisor II	7 – Second Line Supervisor	Financial Analyst Supervisor	6 – First Line Supervisor
Staff Accountant	3 – None/Incidental	Fiscal Administrator I	3 – None/Incidental
Associate Accountant	3 – None/Incidental	Fiscal Administrator II	3 – None/Incidental
Senior Accountant	3 – None/Incidental	Fiscal Administrator III	3 – None/Incidental
Accounting Specialist	3 – None/Incidental	Staff Performance Auditor	3 – None/Incidental
Accounting Supervisor	6 – First Line Supervisor	Senior Performance Auditor	3 – None/Incidental
Staff Budget Analyst	3 – None/Incidental	Lead Performance Auditor	2 – Lead Work
Associate Budget Analyst	3 – None/Incidental	Performance Auditor Supervisor	6 – First Line Supervisor
Senior Budget Analyst	3 – None/Incidental	Staff Information Systems Auditor	3 – None/Incidental
Budget Analyst Specialist	3 – None/Incidental	Senior Information Systems Auditor	3 – None/Incidental
Budget Analyst Supervisor	6 – First Line Supervisor	Lead Information Systems Auditor	2 – Lead Work
Staff Financial Analyst	3 – None/Incidental	Information Systems Audit Supervisor	6 – First Line Supervisor

EEO Code:

Accounting Technician I	6 – Office/Clerical	Associate Financial Analyst	2 - Professional
Accounting Technician II	6 – Office/Clerical	Senior Financial Analyst	2 - Professional
Fiscal Operational Supervisor I	6 – Office/Clerical	Financial Analyst Specialist	2 - Professional
Fiscal Operational Supervisor II	6 – Office/Clerical	Financial Analyst Supervisor	2 - Professional
Staff Accountant	2 - Professional	Fiscal Administrator I	1 – Officials/Administrators
Associate Accountant	2 - Professional	Fiscal Administrator II	1 – Officials/Administrators
Senior Accountant	2 - Professional	Fiscal Administrator III	1 – Officials/Administrators
Accounting Specialist	2 - Professional	Staff Performance Auditor	2 - Professional
Accounting Supervisor	2 - Professional	Senior Performance Auditor	2 - Professional
Staff Budget Analyst	2 - Professional	Lead Performance Auditor	2 - Professional
Associate Budget Analyst	2 - Professional	Performance Auditor Supervisor	2 - Professional
Senior Budget Analyst	2 - Professional	Staff Information Systems Auditor	2 - Professional
Budget Analyst Specialist	2 - Professional	Senior Information Systems Auditor	2 - Professional
Budget Analyst Supervisor	2 - Professional	Lead Information Systems Auditor	2 - Professional
Staff Financial Analyst	2 - Professional	Information Systems Audit Supervisor	2 - Professional

Technical Classification Specifications

Medical Group:

S – Sedentary (All Classifications)

FLSA:

Accounting Technician I	Non-Exempt	Associate Financial Analyst	Exempt
Accounting Technician II	Non-Exempt	Senior Financial Analyst	Exempt
Fiscal Operational Supervisor I	Exempt	Financial Analyst Specialist	Exempt
Fiscal Operational Supervisor II	Exempt	Financial Analyst Supervisor	Exempt
Staff Accountant	Non-Exempt	Fiscal Administrator I	Exempt
Associate Accountant	Exempt	Fiscal Administrator II	Exempt
Senior Accountant	Exempt	Fiscal Administrator III	Exempt
Accounting Specialist	Exempt	Staff Performance Auditor	Non-Exempt
Accounting Supervisor	Exempt	Senior Performance Auditor	Exempt
Staff Budget Analyst	Non-Exempt	Lead Performance Auditor	Exempt
Associate Budget Analyst	Exempt	Performance Auditor Supervisor	Exempt
Senior Budget Analyst	Exempt	Staff Information Systems Auditor	Non-Exempt
Budget Analyst Specialist	Exempt	Senior Information Systems Auditor	Exempt
Budget Analyst Supervisor	Exempt	Lead Information Systems Auditor	Exempt
Staff Financial Analyst	Non-Exempt	Information Systems Audit Supervisor	Exempt