

**STATE OF OHIO (DAS)**CLASSIFICATION  
SPECIFICATION**CLASSIFICATION SERIES**

Budget Analyst

**MAJOR AGENCIES**

All Agencies

**SERIES NUMBER**

6326

**EFFECTIVE**

DRAFT

**SERIES PURPOSE**

The purpose of the budget analyst occupation is to research, analyze, project & monitor fiscal/budgeting activity for assigned agency or sub-division.

**Glossary** – the terms below are to be interpreted as follows wherever they appear in the classification specification:

**A/P** – Accounts Payable

**A/R** – Accounts Receivable

**BI** – Business Intelligence reporting module of Ohio Administrative Knowledge System

**Controlling Board** – comprised of the Director of the Office of Budget & Management, or his or her designee, & six members of the Ohio General Assembly. The board provides legislative oversight over certain capital & operating expenditures by state agencies & has approval authority over various other state fiscal & purchasing activities. The board is a mechanism for handling certain limited day-to-day adjustments needed in the state budget.

**ERP** – Enterprise Resource Planning system

**FIN** – Financials module of Ohio Administrative Knowledge System

**OAKS** – Ohio Administrative Knowledge System

**OBM** – Ohio Office of Budget & Management

**Pro forma** – reflecting a transaction (as a merger) or other development as if it had been or will be in effect for a past or future period

**RMS** – Random Moment Sampling

**SWCAP** – Statewide Cost Allocation Plan

Job duty, knowledge, skill, & ability statements at a lower-level are understood to be able to be performed at any higher level.

**JOB TITLE**

Budget Analyst

**JOB CODE**

63261

**PAY GRADE****EFFECTIVE**

DRAFT

**CLASS CONCEPT**

The full performance level class works under general supervision & requires considerable knowledge of governmental budgeting, public finance, public or business administration & quantitative/statistical analysis & skill in use of applicable software application in order to build, monitor, maintain &/or prepare the capital/operating budget, agency office/section/division budgets & allotments.

**JOB TITLE**

Senior Budget Analyst

**JOB CODE**

63262

**PAY GRADE****EFFECTIVE**

DRAFT

**CLASS CONCEPT**

The advanced level class works under direction & requires thorough knowledge of governmental budgeting, public finance, public or business administration, quantitative/statistical analysis & forecasting & skill in use of applicable software applications in order to plan & implement the capital/operating budget, agency office/section/division budgets & allotments.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Budget Analyst	63261	14	DRAFT	

**JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

1. Builds, monitors, maintains &/or prepares the capital/operating budget:
  - Participates in the internal budget planning process
  - Works with program staff to develop, plan & prepare capital/operating budgets
  - Monitors & maintains capital/operating appropriations & reappropriations
  - Monitors & maintains agency office/section/division budgets
  - Monitors & maintains allotments
  - Ensures that funds & appropriations are used in accordance with Ohio law
  - Identifies necessary budget changes & adjustments to meet current operating situation (e.g., payroll, maintenance, equipment, mid-course changes of priorities)
  - Monitors & analyzes the cash flow of agency funds to ensure adequate balances to pay current & future obligations
  - Maintains & reviews chart of accounts & coding related to cost allocation plans
  
2. Prepares, uploads & runs payroll information to accounting applications:
  - Reviews personnel actions for budget considerations (e.g., personnel ceiling levels, available funding) & recommends for approval/disapproval
  - Maintains payroll worksheets to ensure accurate tracking & reporting of financial information
  - Updates & maintains payroll combo codes to ensure legal compliance & reporting integrity & applies combo codes to positions
  
3. Prepares financial & management reports:
  - Creates & writes reports that provide accurate & valid financial information
  - Enters fiscal data accurately & efficiently into accounting, reporting & analytical applications
  - Ensures grant revenues & expenditures are uniquely tracked pursuant to financial & grant award reporting requirements
  - Prepares internal & external budgets reports as required
  - Establishes codes for A/R, requisitions & A/P transactions to ensure accurate tracking & reporting of financial information
  - Reconciles & verifies fiscal transactions (e.g., vouchers, contracts, encumbrances) to ensure legal compliance & reporting integrity
  - Researches inquiries from internal & external auditors during & after audit (e.g., replies to reports & recommendations)
  - Performs quality reviews of financial transactions, including payroll, to ensure reporting integrity (i.e., chart of accounts)
  - Monitors grant awards & recipients to ensure compliance with grant requirements

**MAJOR WORKER CHARACTERISTICS**

Knowledge of accounting; quantitative/statistical analysis; budgeting; public or business administration or public finance; agency policies & procedures\*; federal &/or state statutes governing budgeting & fiscal management\*; ERP systems\* (e.g., OAKS FIN) &/or federal accounting system\*. Skill in operation of electronic devices (e.g., computer, tablet, cell phone) & applicable software applications (e.g., spreadsheets, databases, word processing); OAKS BI reporting\*. Ability to apply quantitative/statistical analysis & methods (e.g., trend analysis &/or cash flow analysis) to determine available funding & project overages & shortages in appropriations & compare actual expenditures against estimated expenditures; use proper research methods in gathering data; gather, collate & classify information about data, people or things; research, collect & analyze data, establish facts & draw valid conclusions; develop financial reports; prepare comprehensive reports containing analysis; collaborate with co-workers on group projects &/or respond to general & sensitive inquiries from governmental employees/officials.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT**

Completion of graduate core program in accounting, public finance, public administration or business administration which included coursework in quantitative/statistical analysis (e.g., probability; linear regression; multiple variable regression;

computer assisted regression analysis models; trend analysis; forecasting cost benefit analysis).

-Or completion of undergraduate core program in accounting, public finance, public administration or business administration; 12 mos. exp. in budgeting that included fiscal analysis, management & control (e.g., probability; linear regression; multiple variable regression; computer assisted regression analysis models; trend analysis; forecasting cost benefit analysis).

-Or 3 yrs. experience in budgeting that included fiscal analysis, management & control (e.g., probability; linear regression; multiple variable regression; computer assisted regression analysis models; trend analysis; forecasting cost benefit analysis).

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT**

Not applicable.

**UNUSUAL WORKING CONDITIONS**

May be required to work long or unusual hours during budget preparation.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Senior Budget Analyst	63262	14	DRAFT	

**JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

1. Plans & implements the capital/operating budget:
  - Develops the internal budget planning process
  - Adjusts budget plans to meet available appropriation authority & cash balances (e.g., cost reductions)
  - Drafts program narratives for the capital/operating budget
  - Researches & estimates fund revenues & disbursements for budgetary & cash management purposes
  - Projects agency fund revenues, expenditures (e.g., payroll & recipient costs) & cash balances for budgetary & planning purposes
  - Completes required budget tables pursuant to budget guidelines
  - Plans & implements agency office/section/division budgets
  - Plans & implements allotments
  - Plans & implements capital/operating appropriations & reappropriations
  - Reviews & completes budget changes & adjustments to meet current capital/operating situation (e.g., mid-course changes of priorities)
  - Develops & calculates rates for licenses, permits & other transactions to recover costs
2. Analyzes grant awards to determine implementation requirements & approves grant allocations in accordance with grant requirements & fiscal policy
3. Approves expenditures in accordance with Ohio law & administrative policies:
  - Compares actuals to estimates & analyzes & explains variances
  - Analyzes & interprets reports
  - Implements cost allocation plans & assessment methods to ensure effective financial reporting (e.g., RMS, SWCAP)
  - Monitors & analyzes the cash flow of complex agency funds to ensure adequate balances to pay current & future obligations
  - Performs pro forma, impact & cost-benefit analysis of past, present & future initiatives & activities
  - Performs research on historical transactions, for legal compliance, grant requirements & policy design
  - Plans, prepares & implements funding for contracts in accordance with Ohio law & administrative policies
  - Prepares & reviews Controlling Board requests (e.g., new funds, transfers, appropriations, capital releases)
4. Plans, prepares, maintains & reviews chart of accounts:
  - Creates financial coding values to effectively track & report financial information
  - Maintains agency coding lists to ensure accurate tracking & reporting of financial information
5. Performs other related budget duties:
  - Administers positions in accordance with the workforce plan & agency budget
  - Responds to inquiries from internal & external auditors during & after audit (e.g., replies to reports & recommendations)
  - Responds to public inquiries pursuant to Ohio law & agency policies
  - Trains agency staff on fiscal policy, procedures & processes
  - Recommends changes to policies & procedures

**MAJOR WORKER CHARACTERISTICS**

Knowledge of accounting; quantitative/statistical analysis; budgeting; public or business administration or public finance; agency policies & procedures\*; federal &/or state statutes governing budgeting & fiscal management\*; ERP systems\* (e.g., OAKS FIN) &/or federal accounting system\*. Skill in operation of electronic devices (e.g., computer, tablet, cell phone) & applicable software applications (e.g., spreadsheets, databases, word processing); OAKS BI reporting\*. Ability to apply quantitative/statistical analysis & methods (e.g., forecasting, cost/benefit analysis) to determine available funding & project overages & shortages in appropriations & compare actual expenditures against estimated expenditures; use proper research methods in gathering data; gather, collate & classify information about data, people or things; research & interpret historical data in terms of fiscal, programmatic, social, political &/or economic trends; deal with many variables & recommend resolutions; prepare comprehensive reports containing analysis; evaluate financial impact of state/federal

policy changes on programs; handle general & sensitive inquiries from governmental employees/officials, representatives of recipient organizations &/or general public.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT**

Completion of graduate core program in accounting, public finance, public administration or business administration; 12 mos. exp. in fiscal management & control involving use of quantitative/statistical analysis (e.g., probability statistics, linear regression, multiple variable regression, computer regression analysis models, trend analysis, forecasting cost benefit analysis).

-Or completion of undergraduate core program in accounting, public finance, public administration or business administration; 24 mos. exp. in fiscal management & control involving use of quantitative/statistical analysis (e.g., probability statistics, linear regression, multiple variable regression, computer assisted regression analysis models, trend analysis, forecasting cost benefit analysis).

-Or 12 mos. exp. as Budget Analyst, 63261.

-Or 4 yrs. experience in budgeting that included fiscal management & control involving use of quantitative/statistical analysis (e.g., probability statistics, linear regression, multiple variable regression, computer assisted regression analysis models, trend analysis, forecasting cost benefit analysis).

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING & DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT**

Not applicable.

**UNUSUAL WORKING CONDITIONS**

May be required to work long or unusual hours during budget preparation.