STATE OF OHIO (DAS) CLASSIFICATION SPECIFICATION	CLASSIFICATION SERIES Budget Analyst	SERIES NUMBER 6326
	MAJOR AGENCIES All Agencies	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	JOB CODE	PAY GRADE	EFFECTIVE
Budget Analyst	63261	32	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	JOB CODE	PAY GRADE	EFFECTIVE
Senior Budget Analyst	63262	33	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.

JOB TITLE	JOB CODE	PAY GRADE	EFFECTIVE
Budget Analyst Supervisor	63265	14	DRAFT

CLASS CONCEPT

The supervisory level class works under general 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 supervise budget analysts involved in preparation of the capital/operating budget.

JOB TITLE	JOB CODE	B. U.	EFFECTIVE	PAY GRADE
Budget Analyst	63261	14	DRAFT	32

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.

JOB TITLE	JOB CODE	B. U.	EFFECTIVE	PAY GRADE
Senior Budget Analyst	63262	14	DRAFT	33

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.

JOB TITLE	JOB CODE	B. U.	EFFECTIVE	PAY GRADE
Budget Analyst Supervisor	63265	EX	DRAFT	14

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. Supervises budget analysts:
    - Directs & coordinates the building, planning & preparation of the capital/operating budget, agency office/section/division budgets & allotments
    - Oversees the monitoring, maintaining, & implementation of the capital/operating budget, agency office/section/division budgets & allotments
    - Provides guidance & training to budget staff; coaches & develops staff
    - Establishes, implements & monitors goals, objectives & performance metrics
    - Reviews, modifies & recommends coding, cost allocation, rates, chart of accounts & coordinates with program areas & offices
    - Approves statistical reports & financial statements for distribution
    - Establishes work unit procedures

2. Develops & implements reports & compliance measures:
    - Prepares periodic reporting to senior management
    - Certifies expenditures in accordance with established budgets
    - Prepares, plans, implements, & monitors/reviews cost allocation plans & assessment methods to ensure effective financial reporting for a variety of state &/or federal financial reports
    - Performs pro forma, impact & cost-benefit analysis of past, present & future initiatives & activities
    - Reviews proposed legislation &/or policy changes to determine financial impact &/or establishes budget procedures in line with legislative/policy requirements
    - Evaluates, develops & recommends policy updates

2. Performs other related budget duties:
    - Prepares, reviews & recommends Controlling Board requests
    - Analyzes grant awards & approves allocations
    - Monitors & analyzes the cash flow of agency funds
    - Plans, prepares, maintains & reviews chart of accounts
    - Responds to inquiries from internal & external sources

MAJOR WORKER CHARACTERISTICS

Knowledge of supervisory principles & techniques*; governmental budgeting; public finance or public or business administration; quantitative/statistical analysis; agency policies & procedures*; employee training & development*; 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 statistical/quantitative methods (e.g., probability statistics, linear regression, multiple variable regression, computer assisted regression analysis models, trend analysis, forecasting cost benefit analysis &/or cash flow analysis); 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; develop substantive program knowledge & understanding of program operations in order to 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; establish friendly atmosphere as unit supervisor.

(*)Developed after employment.

COMPETENCIES

Monitoring and Controlling Resources
Interpreting the Meaning of Information for Others
Making Decisions and Solving Problems

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Completion of graduate core coursework in public finance, public administration or business administration; 24 mos. exp. in fiscal management & control involving use of statistical/quantitative analysis (e.g., probability statistics, linear regression, multiple variable regression, computer assisted regression analysis models, trend analysis, forecasting cost benefits analysis) to formulate, project, adjust & monitor allocations.

-Or completion of undergraduate core coursework in public finance, public administration or business administration; 36 mos. exp. in fiscal management & control involving use of statistical/quantitative analysis (e.g., probability statistics, linear regression, multiple variable regression, computer assisted regression analysis models, trend analysis, forecasting cost benefits analysis) to formulate, project, adjust & monitor allocations.

-Or 12 mos. exp. as Senior Budget Analyst, 63262.

-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.