

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

Budget Analyst

MAJOR AGENCIES

All Agencies

SERIES NUMBER

6326

EFFECTIVE

02/05/2017

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

32

EFFECTIVE

07/26/2015

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

33

EFFECTIVE

07/26/2015

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

Budget Analyst Supervisor

JOB CODE

63265

PAY GRADE

14

EFFECTIVE

02/05/2017

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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Budget Analyst	63261	14	07/26/2015	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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Senior Budget Analyst	63262	14	07/26/2015	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.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Budget Analyst Supervisor	63265	EX	02/05/2017	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.

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.