STATE OF MONTANA
JOB DESCRIPTION

Montana state government is an equal opportunity employer. The State shall, upon request, provide reasonable accommodations to otherwise qualified individuals with disabilities.

Job Title: Budget Analyst **Position Number(s): 20006, 20026, 20027 & 21057**

Location: Helena **Department: Transportation**

Division and Bureau: Fiscal Services Division, Appropriations Management Bureau

Section and Unit: State Appropriations Section

Job Overview:

The Budget Analyst is responsible for conducting budget development, implementation and monitoring tasks, as well as providing financial and program analyses and reporting for multiple programs within the department. Responsible for developing and implementing fiscal policies and systems, rate development, position management, and conducting research. Provide professional financial assistance and reporting to other budget analysts, program management, and accounting staff for budgetary functions and related activities. This position reports to the State Appropriations Section Supervisor and does not supervise others.

Essential Functions (Major Duties or Responsibilities):

Program Financial Analysis & Reporting - 40%

Level 2.1

- Research, analyze, and evaluate data from various sources to determine program trends, gather information concerning program operations and understand economic issues for assigned programs to help with making expenditure projections. Identify and investigate errors/anomalies to help with suggesting and recommending program/budget modifications to supervisor when program funding availability and requirements change.
- Determine the need for operational plan changes throughout the biennium. Prepare and submit annual operational plans for each assigned program based specific budgetary information from a legislative session to supervisor. Gain knowledge of program operations, budget terminology, and state budgeting requirements to establish an operating budget each fiscal year for assigned programs.

- Conduct financial analysis of assigned programs and utilize established monthly, quarterly, and annual financial reports regarding the budget status and performance accomplishments to ensure management is informed of service level accomplishments in relation to expenditures incurred.
- Inform supervisor about current or possible noncompliance issues concerning applicable state and federal rules and regulations governing department financial operations and possible changes needed to the existing budget.

Level 2.2

- Develop and establish fiscal and budget procedures and objectives for assigned programs to ensure effective program financial processes, as well as the overall efficiency, cost-effectiveness, and statutory compliance of program operations and activities.
- Analyze and evaluate data, historical trends, current program operations, and economic issues to determine department and program trends. Recommend program modifications, negotiate expenditure projections, resolve major causes of spending problems, identify, and investigate errors or anomalies. Resolve complex fiscal problems, negotiate and recommend funding allocations, and oversee the changes made in program funding availability and requirements.
- Create and prepare necessary and meaningful financial reports and develop appropriate measures to ensure program and fiscal information complies with overall department fiscal objectives and accounting regulations and reporting requirements.
- Recommend, prepare, establish, and implement operational plans and budgets each fiscal year for assigned programs in accordance with legislative intent obtained from analysis of the department's approved budget submission. Inform managers of available financial resources for their operations and provide recommendations and alternative solutions to program managers for accomplishing goals and objectives under existing fiscal resource restrictions.
- Conduct financial analysis of assigned programs and meet with program managers regarding the department's budget status, operational plan change needs and performance accomplishments to ensure management is informed of service level accomplishments in relation to expenditures incurred.
- Inform management about current or estimated noncompliance issues concerning applicable state statutes governing department financial operations, needs for changes to the current level budgets. Identify possible solutions to management on ways to achieve stated performance levels and obtain necessary funding levels.

Level 2.3

- Analyze and evaluate data to determine program trends and major causes of spending problems, recommend program modifications, negotiate funding allocations, identify and resolve complex fiscal problems or anomalies, and oversee the changes made in program

funding availability and requirements. Prepare or adapt necessary financial reports and analyses in order to develop appropriate measures to ensure program and fiscal information complies with overall department fiscal objectives.

- Reviews overall operational plans for each program to ensure legislative intent is followed. Reviews presentation formats and information to ensure consistency when the section is providing managers with a means to monitor funding status and program performance at operational levels.
- Provides the section with an evaluation, comprehensive overview, and oversight of the biennial statewide turnaround process to ensure the turnaround documents are completed in accordance with legislative intent and Legislative Fiscal Division (LFD) and Office of Budget and Program Planning (OBPP) requirements.
- Develop and establish fiscal and budget procedures and objectives for assigned programs and department-wide budgetary issues to ensure effective program financial processes, as well as the overall efficiency, cost-effectiveness, and statutory compliance of program operations and activities.
- Coordinate the administration of budget attributes and fiscal chart of account activities across department divisions and programs to ensure strict state and federal requirements are met.

Fiscal Policy & System Development - 15%

Level 2.1

- Review, recommend and implement alternative solutions to the ongoing operation of budget and position (FTE) management systems to ensure accuracy, efficiency, and compliance with applicable budget policies and procedures, state, federal, and departmental regulations, requirements, goals, and objectives, as well as legislative and budgetary intent.
- Maintain enhancements to the fiscal management and budget development systems by following controls and quality assurance methods to ensure the timeliness, accuracy, regulatory compliance, and integrity of the data and transactions. Participate in defining information needs, performing system testing, implementation, and training.

Level 2.2

- Develops, recommends changes, and provides prudent oversight of fiscal policies and procedures to ensure compliance with applicable laws and regulations and ensure efficient operations.
- Coordinates the development, modification, review, and on-going operation of funding models, new methodologies, procedures, quality assurance methods, accounting and budgeting subsystems, and policies and procedures to ensure accuracy, efficiency, and integrity of the data and compliance with program needs and applicable Governmental

Accounting, department accounting structure, and state and federal regulations and requirements.

- Reviews new technology, changing department needs and reporting requirements to determine the need for the development of new methods, accounting systems, or practices.
- Establishes and maintains controls to ensure the timeliness, accuracy, and regulatory compliance of budgeting and related fiscal activities by researching and analyzing problems and needs, and then designs and/or identifies solutions.
- Develops and maintains policies and procedures to manage FTE movement and utilization of available personal services budget authority in the most efficient manner. Compiles, analyzes, and reports FTE utilization and make recommendations to management on current and projected FTE utilization in relation to current and expected program accomplishments.
- Notifies the Administration Administrator and Bureau Chiefs of potential fiscal, programmatic or policy problem areas and recommend alternative solutions within the guidelines of legislative and budgetary intent.

Level 2.3

- Design, develop, and maintain computerized department fiscal management and budget systems to ensure accuracy in the processing of transactions, the compilation of information for system users, and the projection of expenditures.
- Assess department-wide reporting needs, determine system capabilities, and develop recommendations for system enhancement and modification to meet department fiscal needs.
- Develop and maintain a comprehensive and detailed listing of state and federal law references, grant and contract stipulations, and department policies that guide, restrict, or compromise operations for each program and at the department level. Recommend changes to operating practices and procedures based on updated guidance or regulations/statutes.

Budget Development & Monitoring - 30%

Level 2.1

- Participate with program managers and other budget staff in the analysis, development, organization, and coordination of measurable performance standards, goals, objectives, and change packages to ensure the department and individual program's budget submission is based on performance criteria, the department's mission statement and strategic plan, program goals, state and federal laws and regulations, and Executive Budget Instructions.
- Review, analyze, and prepare responses to the LFD's analysis of the executive budget for assigned programs.
- Monitor legislative actions affecting the department's budget submission. Provide coordination and inform program managers of the status of their request(s) during the

development cycle. Analyze the fiscal impact and service level adjustments with regard to proposed legislative actions.
- Update the budget financial systems for assigned programs in accordance with the final approved legislative budget and allocations developed during budget development and legislative hearings.

Level 2.2

- Organize and coordinate the budget development process for assigned programs to ensure the budget submission is in accordance with OBPP requirements and based on performance criteria.
- Analyze budget goals, objectives, and performance measures to ensure budget requests are based on the department's mission statement and strategic plan, comply with state and federal laws and legislative and public expectations, and are reasonable compared to historical expenditure patterns, past performance, and planned service levels.
- Compile, analyze, and negotiate with program managers to make adjustments to budget request data and ensure valid and proper justification exists for the department to properly defend the budget.
- Justify and negotiate with the OBPP and the LFD regarding the department's budget submission to ensure the consequences of proposed adjustments are considered in terms of service levels, effects on the public, and compliance with state and federal laws and regulations.
- Notify program managers of OBPP adjustments and monitor legislative actions affecting the budget submission and integrate those adjustments into the department budgeting systems. Analyze the fiscal impact and service level adjustments with regard to proposed and actual legislative actions.
- Review and provide coordination and direction and then negotiate and prepare proper responses to the LFD analysis with program managers in preparation of defending the budget during the legislative session.
- Allocate and monitor personal services budget authority as approved by the legislature to ensure program managers receive the proper amount of authority at the beginning of each fiscal year in order to plan their activities and alternatives to meet their goals and objectives.

Level 2.3

- Develop and implement budget policies, methods, and procedures by researching and analyzing the impacts and effects of changes and approved recommendations.
- Compile budget submission data and complete program descriptions, goals and objectives, and performance measures in accordance with the Executive Budget Instructions.
- Prepare analysis of the financial impact of the department's proposed legislation for assigned programs.

Research & Technical Assistance - 15%

Level 2.1

- Research, compile data, and provide information in response to requests from management, the public, other state transportation departments or agencies, the federal government, legislative inquiries, departmental personnel, or legal requests as assigned. Final information is reviewed by supervisor before leaving the section.
- Work with program managers and supervisor to research federal and state statutes and legislation to develop informed assumptions about future resource availability.
- Participate in the preparation of training materials and budget development assistance to department personnel.

Level 2.2

- Research, analyze, and provide fiscal and budgeting policy interpretation to program managers and other fiscal officers on legislative intent, implementation of biennium budget, and needs for additional budget authority. Implement and monitor department fiscal policies and make recommendations on the effectiveness of such policies and propose changes as appropriate.
- Research, compile data, and provide information in response to requests from management, the public, other state transportation departments or agencies, the federal government, legislative inquiries, department personnel, or legal requests as assigned.
- Review legislative proposals and drafted bills affecting assigned programs and participate in the development and review of fiscal notes.

Level 2.3

- Research federal and state statutes and legislation to develop informed assumptions about future resource availability.
- Provide professional, advanced technical guidance, and assistance to other department fiscal officers, accounting staff, and program managers regarding fiscal data interpretation and system applications.
- Design, prepare, and provide budget development and fiscal note training and expertise to department personnel.
- During the legislative session, review proposed department legislation and bills affecting all programs, and recommend and develop amendment language for legislative bills as requested. Work with the Bureau Chief to ensure department preferences are framed accordingly for legislative inquiries, subcommittee hearings and fiscal notes.

Level 3.1

Financial Planning & Analysis – 70%

- Responsible for ongoing financial planning and analysis (including budgeting, forecasting, cost accounting, cash management, and reporting), overseeing the proprietary rate development process, and collaborating with program staff.
- Develops and oversees financial plans and financial operations for the proprietary programs through cost-effective strategies to fulfill objectives, comply with regulations, and maintain ongoing program funding.
- Develops and manages proprietary program financial plan and overall financial activities to sustain optimal current and future program operations; comply with federal and state requirements; and maintain program funding objectives.
- Develop rental rates for the Agency's proprietary programs to ensure adequate cash flow without earning profit.
- Develop an overall strategy and methodology to calculate rates.
- Tracks, analyzes and projects financial information to ensure the proprietary programs comply with federal and state regulations and laws and follow MDT policies and procedures.
- Formulates methodology and processes for financial projections using historical data, market trends, program knowledge and financial models. Coordinates financial information, analysis and projections with financial team and program accountant. Prepares, presents and defends financial analysis, projections, proposed program changes and suggested policy and procedure adjustments.
- Develop operational and program budgets for the proprietary programs to ensure adequate funding is available for statewide program operations and activities, compliance with State and federal requirements, and optimal use of State and federal matching funds.
- Coordinates with the fleet management position to establish budget needs, define fiscal objectives, establish funding priorities, and define budget allocations; recommends program position and actions pertaining to budget issues; prioritizing budgetary needs; and allocating funding, staff and equipment.
- Assess fiscal trends, projected income and expenditures, current and future program needs and activities. Evaluate the ongoing effectiveness of work processes, procedures, and human and material resources. Coordinate with the CFO, fleet management position and section supervisor to develop long-term implementation strategies.
- Advise on Motor Pool operations to ensure cost-effectiveness and compliance with state and federal requirements. This involves researching and monitoring rental rates and fair market standards, projected revenues and expenses, usage trends, and other factors to develop sustainable, cost-effective operational plans.
- Takes new lease requests into consideration when developing rates for other agencies. Coordinates with OBPP and the fleet manager on the optimal fleet size, replacement cycles, and composition of vehicles.

- Develops, coordinates, and submits loan requests for motor vehicle purchases providing financial information, analysis, and justification for loan amounts. This involves analysis of accounting reports, fiscal projections, inflationary factors, cash position and working capital information. Requires the ability to manage loan requests to keep the loan balance manageable and to maintain program financial plans.
- Monitors and oversees compliance with established operational policies and procedures, as well as attainment of goals to ensure operational efficiency of the State Motor Pool program.
- Provides direction, guidance, and assistance to program staff regarding budgeting and revenue collections. Assists with resolving complex issues affecting program budget and fiscal operations.
- Responds to a broad range of budget and fiscal inquiries by coordinating budget issues with the Office of Budget and Program Planning and LFD and providing disclosure information regarding programs as required by the Governor's Budget Office and other interested parties.

Other Budget Duties - 30%

Responsible for completing relevant tasks within Research & Technical Assistance, Budget Development & Monitoring, and other duties as assigned by the Supervisor, Bureau Chief, and Administrator.

Supervision:

The number of employees supervised: none

Physical and Environmental Demands:

- Works in a typical office environment.

Knowledge, Skills, and Abilities (Behaviors):

- Knowledge of the concepts and theories of government finance, accounting, budgeting, economics, and statistics.
- Knowledge of Generally Accepted Accounting Principles (GAAP), governmental accounting and financial reporting requirements, and Government Accounting Services Board (GASB) requirements.
- Knowledge of state accounting and budgeting requirements and the department's funding, accounting, organizational structure, operating procedures, mission statement, strategic plan, and program operations.

- Knowledge of state and federal regulatory laws, government accounting, the Statewide Accounting, Budgeting and Human Resources Systems (SABHRS) and other internal systems, federal grant procedures, current economic and environmental trends and issues, time and labor analysis, policy development, and automated budgeting and fiscal system development and implementation.
- Knowledge of the legislative process, federal funds management, contract management, and negotiation methods and techniques.
- Ability to formulate useful recommendations based on analysis of financial transactions.
- Ability to develop systems, system analysis, and design procedures.
- Ability to develop policies and interpret laws and regulations.
- Develop and foster relationships with program staff.
- Apply research, problem solving, forecasting skills, and techniques.
- Effective communication skills (verbal and written) when formulating and presenting recommendations to department personnel and supervisor.
- Ability to apply interpersonal negotiation and mediation techniques.
- Ability to function in a computerized work environment to include Word and Excel spreadsheet applications and other related software.

Minimum Qualifications (Education and Experience):

The required knowledge and skills are typically acquired through a combination of education and experience equivalent to a Bachelor's degree in Accounting, Finance, or a related field.

Level 2.1: This position requires a minimum of 1 year of related work experience.

Level 2.2: This position requires a minimum of 2 years of experience in accounting, budgeting, or a related field.

Level 2.3: This position requires a minimum of 2 years of experience in government accounting or budgeting.

Level 3.1: This position requires a minimum of 2 years of experience in government accounting or budgeting and 2 years of experience in rate setting and development.

Alternative qualifications include: Any combination of additional related work experience and education equivalent to the minimum qualifications.

Special Requirements:

☐	Fingerprint check	☐	Valid driver's license
☒	Background check	☐	Other; Describe
35 MFPE	Union Code		Safety Responsibilities

The specific statements shown in each section of this description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.

Signatures

My signature below indicates the statements in the job description are accurate and complete.

Immediate Supervisor **Title** **Date**

Administrative Review **Title** **Date**

My signature below indicates that I have read this job description.

Employee **Title** **Date**

Human Resources Review

Job Code Title: Budget Analyst 2 **Job Code Number: B23012**

Job Code Title: Budget Analyst 3 **Job Code Number: B23013**

My signature below indicates that Human Resources has reviewed this job description for completeness and has made the following determinations:

☐ FLSA Exempt ☒ FLSA Non-Exempt

☒ Telework Available ☐ Telework Not Available

☒ Classification Complete ☐ Organizational Chart attached

Human Resources:

Signature **Title** **Date**