

# **WINTER 2026 UPDATE**

## **ACTUALS, FREEZE, & START-UP PROCESSES**

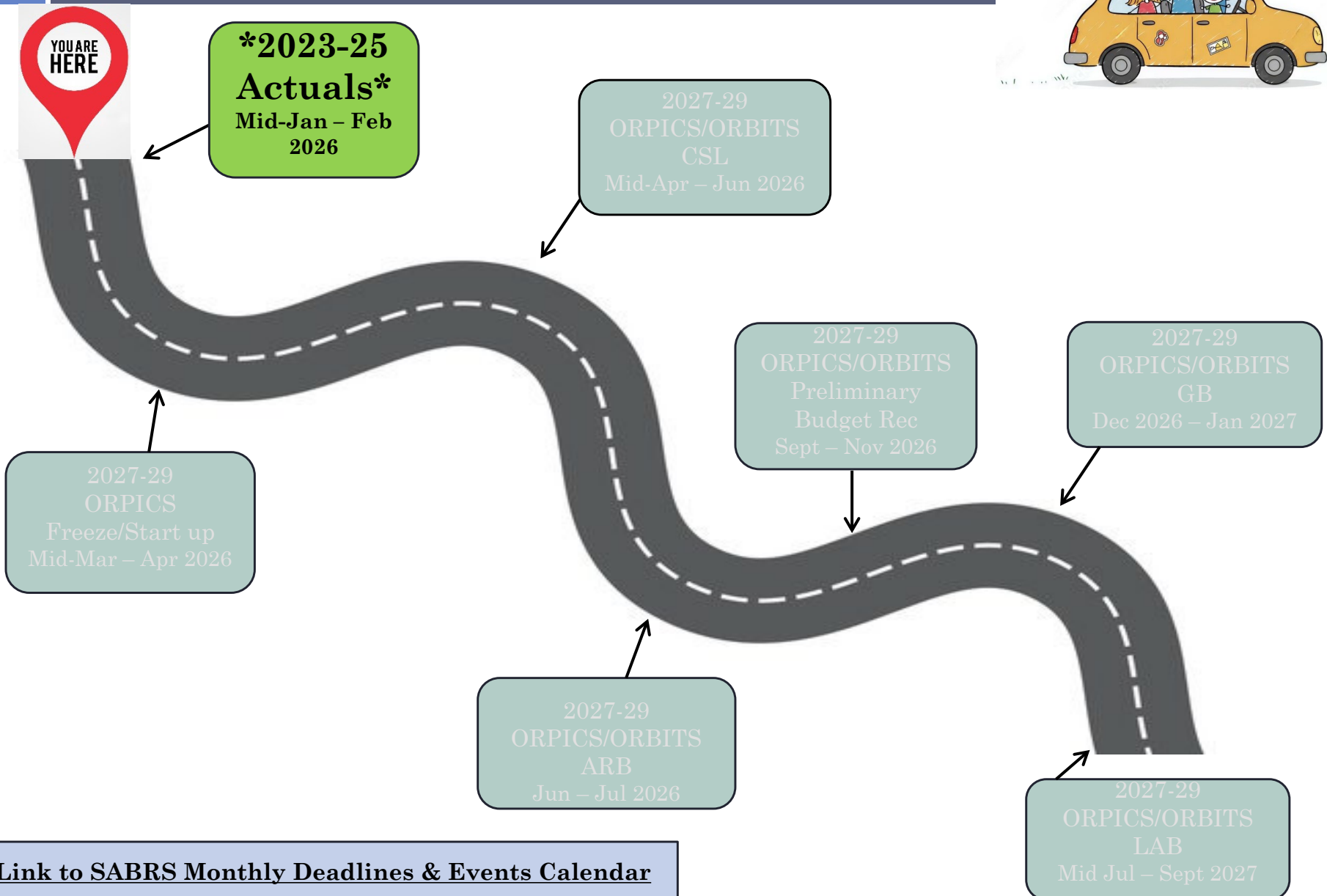
**SABR Coordinators Meeting**  
**January 20, 2026**



**DAS** DEPARTMENT OF  
ADMINISTRATIVE  
SERVICES

**Chief Financial Office: Statewide Audit & Budget Reporting Section (SABRS)**

# HIGH LEVEL BUDGET BUILD ROADMAP



# PRESENTATION OVERVIEW

- SABRS' UPDATES AND REMINDERS
- UPCOMING FEBRUARY SESSION
- 2023-25 ACTUALS AUDIT PROCESS
- ORBITS STRUCTURES
- ORPICS HOUSEKEEPING
- ORPICS FREEZE OVERVIEW
- QUESTIONS & RESOURCES
- CONCLUSION & CONTACT INFORMATION

## SABRS' UPDATES AND REMINDERS



- ❑ Budget Report Corrections from 2025 Main Session
- ❑ All positions need Workday ID prior to the Freeze
- ❑ CFO Budget Kickoff Meeting: Mid-March
- ❑ SABR Coordinator Budget Kickoff Meeting: Mid-April
- ❑ ORBITS User Group Gov Delivery Email – Make sure you're on it!



## UPCOMING FEBRUARY SESSION

### □ Session Budget Adjustments:

- Input forms can be found on our website at this link:  
<http://www.oregon.gov/das/Financial/pages/SABRS.aspx>
- Data must be at the DCR level. (Be sure to include the corresponding revenue entries.)
- Include ORBITS Position account (8150) and FTE account (8250) adjustments on the ORBITS Input form.
- SABRS will communicate the appropriate Package Numbers for Session Actions.
- Submit ORPICS and ORBITS Input forms to [ORBITS.Help@DAS.Oregon.gov](mailto:ORBITS.Help@DAS.Oregon.gov) no later than **Friday, March 27, 2026.**
- SABRS will update the ORPICS Execution file and the ORBITS version M01, Bien 2027.



# 2023-25 ACTUALS AUDIT PROCESS

## The Why:

- Show actual vs. budgeted spending.
- Helps LFO, CFO, and agencies assess budget accuracy.
- Identifies areas for budget or accounting adjustments.
- Provides transparency and historical spending data.



# 2023-25 ACTUALS AUDIT PROCESS



## Key questions to ask:

- Why are certain revenues under or over budget? (e.g., Other Revenues #0975, Federal Funds #0995)
- Why are Personal Services costs off? Were there double-fills or reclassifications?
- Why are Special Payments missing or underbudgeted?
- What caused transfers or unusual expenses?
- Are Services and Supplies costs aligned with expectations?



# 2023-25 ACTUALS AUDIT PROCESS



LOADING

## SABRS will:

### ➤ Load 2023-25 revenues and expenditures into ORBITS 2023-25 Actuals column (A01 version):

- Source data comes from R\*Stars
- Data is loaded at the Detail Cross Reference (DCR) level
- Accounts not in R\*Stars that are calculated as part of the actuals load process:

✓ 0025	Beginning Balance
✓ 0050	GF Appropriation
✓ 9900	GF Reversion
✓ 8150 & 8250	Position & FTE counts





# 2023-25 ACTUALS AUDIT PROCESS



## Agencies will:

- Review the revenue and expenditure data in the 2023-25 Actuals column, ORBITS version A01.
- Use the DAFR 6150 report (SABRS website under presentations) as the control document.
  - [DAFR6150 Datamart Report](#)
- In the *Data Entry* window, Actuals are displayed in column 3, example:

Cross Reference:		10700-030-01-00-00000 Chief Operating Office	Version: 2029-D-02-1070	
Account	Approp Fund	(03) 2023-25 Actuals	(06) 2025-27 Leg Adopted Budget	(09) 2025-27 Emergency Boards
→ 0025 Beginning Balance	3400	3,861,065	0	

- If the column or account is grey then it is locked and cannot be updated.
  - Beginning Balance Adjustments (act. 0030) must be ran by your CFO Analyst for approval.
  - There is a helpful tips document on the SABRS website.



# 2023-25 ACTUALS AUDIT PROCESS



## Agency Reconciling:

- ORBITS actuals must balance to the DAFR 6150 by appropriated fund type.
- Round to the nearest whole dollar; use account 4650 for nominal rounding fixes.
- Capital Construction: fully expended in the 2023-25 biennium actuals. SABRS will open expenditure accounts as needed.
- Clear non-typical negative account balances (ok to leave if recorded in R\*Stars).
- No data should be in Suspense structure (999-00-00-0000); move as appropriate.
- Unless noted above, agencies should not make any expenditure changes to actuals that have been loaded in ORBITS.



# 2023-25 ACTUALS AUDIT PROCESS

## Agency Reconciling (cont):

### ➤ Revenue items that we do review are:

- Lottery Funds revenue Transfer In matches the Lottery Allocation Spreadsheet.
- Lottery Funds and Federal Funds Ending Balances should be zero (If allowed to carry an ending balance, please note it on your submittal).

### ➤ Use account 4650 for:

- Clear ending balance errors.
- Adjusting rounding errors to match the DAFR.
- OK to add 4650 even if not originally in the DCR.



# 2023-25 ACTUALS AUDIT PROCESS



## Audit Resources:

The below reports will be helpful for your Actuals audit, however, this list is not all-inclusive:

Report No.	Name	System	Purpose	Version
DAFR 6150	Status of Appropriations and Expenditures	OBIEE	Control document for audit – provided on SABRS website.	N/A
AUD003A	Agency Actuals Audit Report	ORBITS	Illustrates any variance between ORBITS and R*Stars actuals.	A01
AUD004	Transfers & Special Payments	ORBITS	To review Transfers and Special Payments	A01
*AUD100	Audit Error Report	ORBITS	To review and resolve any audit errors	S01*
BDV001A	Agency Worksheet – Revenues & Expenditures	ORBITS	To review the details of actuals to budget	A01
AUD002A	Agency Suspense Entries	ORBITS	To review and resolve any suspense entries for the agency	A01



# 2023-25 ACTUALS AUDIT PROCESS

## Audit Resources:

We suggest running the AUD100 before starting your Audit and review only for the following

Error Number	Audit Point
1010	Beginning Balances are entered by agency, if applicable. No General Fund Beginning Balances are allowed.
1050	No negative Other, Lottery or Federal Funds ending balances are allowed. Revenues must be sufficient to cover expenditures. Ending balances are system generated and are altered by changing appropriate revenue and/or expenditure amounts.
1060	No General Fund ending balance, positive or negative, are allowed. Revenues must be sufficient to cover expenditures. Ending Balances are system generated and are altered by changing appropriate revenue and/or expenditure amounts.
1140	No values are allowed in the Suspense structure codes xxxxx-999-00-00-00000 or xxxxx-999-99-00-00000. If data was placed in these structures from the Actuals load, it must be removed and placed in legitimate structures.
1250	Account 2060 Transfer to General Fund must balance to the total of all Available Revenues for Appd Fund 8800.



# 2023-25 ACTUALS AUDIT PROCESS



## Submitting for Audit:

- The deadline for ORBITS Actuals audit submission is **Thursday, March 5, 2026.**
- No ORPICS audit is needed for the Actuals budget phase.
- Email to [ORBITS.Help@das.oregon.gov](mailto:ORBITS.Help@das.oregon.gov) the following :
  - ❖ [ORBITS Transmittal Form](#)
  - ❖ AUD100 – Audit Error Report run from the S01 version
    - Run this report before starting audit to get a baseline of errors from the actuals load
    - Rerun the report after all adjustments and review any new errors
  - ❖ AUD004 – Transfers & Special Payments Report run from the A01 version
  - ❖ Back-up documentation:
    - Email confirmations regarding transfer amount discrepancies.
    - Any CFO Analyst approvals, such as Beginning Balance Adjustments (act. 0030).
- Please include your agency number in the subject line for submittals and other emails to SABRS.

**TIME FOR REVIEW**



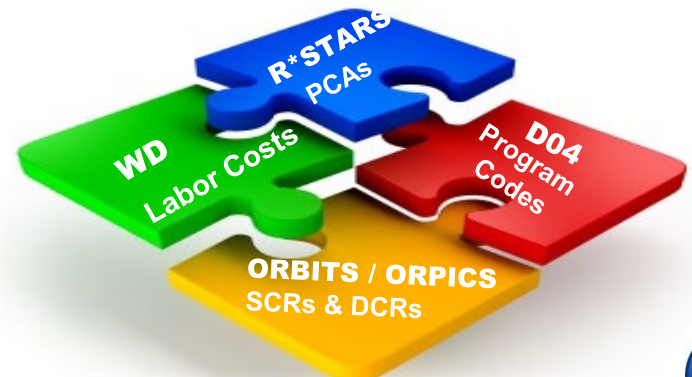
# ORBITS STRUCTURES



Fitting pieces together:

Here are some things to consider when thinking about future structure changes:

- How would the changes impact the accounting structures and the D04 alignment between ORBITS and R\*Stars?
- Consider the impact on positions and FTE – would the positions be moved in ORPICS prior to the Freeze?
- Discuss and get approval from your assigned CFO and LFO Analyst for any DCR or SCR structure changes.
- Are the proposed changes for 2027-29 or will history need to move?



# ORPICS HOUSEKEEPING



## Prior to Freeze:

- ☐ Review 2025-27 ORPICS positions for DCR structure changes.
  - If proposed changes cross SCRs then CFO Analyst approval is required.
- ☐ Use the ORPICS DCR Change Request Form found here: [http://www.oregon.gov/das/Financial/Documents/2\\_DCR\\_Changes\\_Agy\\_Copy.xls](http://www.oregon.gov/das/Financial/Documents/2_DCR_Changes_Agy_Copy.xls) to move positions prior to ORPICS Freeze.
- ☐ Utilizing the ORPICS “Save as Extract” button on the ORPICS Detail screen can provide a report to aid in position review and clean up
- ☐ Review phase-out dates, **especially** on permanent positions.

## EXTRACT BEFORE ADJUSTMENTS

1	Auth N	Pos N	Workd	Repl	Class	Class Title	Ran	Pos Type	Rate	St	M	Pos C	FT	GF Sp	LF Sp	OF Sp	FF Sp	Phase In	Phase Out	
3				MMN	MMN X7598 AP	CONSULTANT ADVISOR 1	35X	PF			10	24	1	1	0	0	1	0	7/1/2025	6/30/2027
4				MESN	MESN Z7593 DP	DEPUTY/CHIEF 3	45X	PF			10	24	1	1	0	0	1	0	7/1/2025	6/30/2027
5				MMN	MMN X5618 AP	INTERNAL AUDITOR 3		31 PF			7	24	1	1	0	0	1	0	7/1/2025	6/30/2027
6				MMN	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4		32 PF			7	24	1	1	0	0	1	0	7/1/2025	6/30/2027
7				MMN	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4		32 PF			9	24	1	1	0	0	1	0	7/1/2025	6/30/2027
8				MMN	MMN X1164 AP	ECONOMIST 4		33 PF			9	24	1	1	0	0	1	0	7/1/2025	6/30/2027

## EXTRACT AFTER ADJUSTMENTS

1	Auth	Pos N	Workd	Repl	Class	Class Title	Ran	Pos Type	Phase Out	Effective Da	Updated Da
3				MMN	MMN X7598 AP	CONSULTANT ADVISOR 1	35X	PF	6/30/2027	9/23/2025	9/23/2025
4				MESN	MESN Z7593 DP	DEPUTY/CHIEF 3	45X	PF	6/30/2027	9/23/2025	9/23/2025
5				MMN	MMN X5618 AP	INTERNAL AUDITOR 3	31	PF	6/30/2027	9/23/2025	9/23/2025
6				MMN	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	6/30/2027	9/23/2025	9/23/2025
7				MMN	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	6/30/2027	9/23/2025	9/23/2025
8				MMN	MMN X1164 AP	ECONOMIST 4	33	PF	6/30/2027	9/23/2025	9/23/2025





# ORPICS HOUSEKEEPING



## Prior to Freeze:

- ❑ Position classification changes based on DAS CHRO compensation plans or collective bargaining agreements that were reported to the Legislature should be submitted on ORPICS Update Forms and include: “From”/”To”, PPDB Position#, ORPICS AUTH# and Workday ID#
- ❑ Submit ORPICS current biennium (Execution) position actions the agency would like to get into the 2027-29 Base.
  - Permanent Finance Plans
  - Equal Reclassifications
  - DCR changes; changes within the same SCR do not require CFO Analyst approval while changes that cross SCRs do require CFO Analyst approval.
  - SABRS will need fully-approved requests for PFP’s and other position changes by mid-March in order to get them into ORPICS prior to running the Freeze.
  - Please work with your CFO Analyst.



# ORPICS FREEZE OVERVIEW



## Positions Baseline:

- ❑ What **does** the Freeze do?
  - ❑ Copies Positions from Budget Execution to Budget Prep **Unless**:
    - The position is permanent and has a phase out date prior to 06/30/2027
      - Extract positions and sort by Phase Out date
      - Can be corrected by SABRS staff if applicable
    - The position is Limited Duration
  - ❑ Adds known Steps and COLA's through the end of the current biennium
    - Any steps on or before 6/30/2027
    - Includes the 02/01/2026 COLA 2.5%
    - Includes the 01/01/2027 COLA 4.0%
    - New top step
    - Vacant Positions Frozen at Step 3 with no Additional Steps
    - Seasonal Positions won't get steps if vacant and may need to be adjusted during startup



# ORPICS FREEZE OVERVIEW

## ORPICS Baseline:

- ❑ What **does** the Freeze do? (Cont.)
  - Calculates Salary and Other Payroll Expenses (OPE) that will post to ORBITS
    - FICA – % of Salary (Acct# 3230) PERS – % of Salary (Acct# 3220)
    - PFMLI – % of Salary (Acct# 3241) up to max \$184,500
    - ERB – Per Month (Acct# 3210)      Worker's Benefit Fund – Per Month (Acct# 3250)
    - Flexible Benefits (PEBB Ins.) – Per Month (Acct# 3270)
- ❑ OPE Calculation methodology in ORPICS
  - Flex Benefits, ERB, and Worker's Benefit Fund monthly rates are multiplied by position months.
  - FICA (6.2%) and Medicare (1.45%) are split during calculation since Medicare has no Max. Social Security Max is \$184,500.
- ❑ Other Position Changes
  - Permanent Full-Time positions are increased to 24 months
  - Seasonal and Permanent Part-Time positions retain the same amount of months



# ORPICS FREEZE OVERVIEW

## ORPICS Baseline:

- ❑ What ORPICS *Won't* Do
  - Calculate Non-ORPICS driven Other Payroll Expense (OPE):
    - Temporary Appointments
    - Overtime
    - Differentials
    - Unemployment Assessments
    - Mass Transit
- ❑ Pension Obligation Bond debt servicing costs will be completed in the 2025-27 biennium as a result it is not a line item required in the 2027-29 biennium.
- ❑ We do not have final 2027-29 Freeze factors yet but will share them with you at the April 2026 SABR Coordinator Kickoff meeting.



# HELPFUL RESOURCES



What do you need?	Resource:	How you access this resource:
ORBITS reports	ORBITS system, through CITRIX	<a href="https://orbits.das.oregon.gov">https://orbits.das.oregon.gov</a> Contact your agency computer support for installation.
ORBITS or CITRIX password reset	ORBITS Help	<a href="mailto:ORBITS.Help@das.oregon.gov">ORBITS.Help@das.oregon.gov</a>
ORPICS password reset	DAS Mainframe RACF Security	<a href="mailto:ORBITS.Help@das.oregon.gov">ORBITS.Help@das.oregon.gov</a>
ORBITS end user help	ORBITS Reports Manual	<a href="http://www.oregon.gov/das/Financial/Documents/ORBITS_Reports_Manual.pdf">http://www.oregon.gov/das/Financial/Documents/ORBITS_Reports_Manual.pdf</a>
ORBITS end user help	ORBITS User Manual	<a href="https://www.oregon.gov/das/Financial/Documents/ORBITS%20User%20manual.pdf">https://www.oregon.gov/das/Financial/Documents/ORBITS%20User%20manual.pdf</a>
SABRS Forms	Check the “Development” and “Execution” sections of the SABRS website.	<a href="http://www.oregon.gov/das/Financial/pages/SABRS.aspx">http://www.oregon.gov/das/Financial/pages/SABRS.aspx</a>
Other questions	The SABRS team!	<a href="mailto:ORBITS.Help@das.oregon.gov">ORBITS.Help@das.oregon.gov</a>



# CONCLUSION



- ORBITS Actuals will be loaded for you, and the system will be open this afternoon.
- Actuals Audit Deadline: **Thursday, March 5<sup>th</sup>**.
- 2026 February Session ORBITS & ORPICS Input Forms Due: **Friday, March 27<sup>th</sup>**.
- The SABRS team can be reached at [ORBITS.Help@das.oregon.gov](mailto:ORBITS.Help@das.oregon.gov), Teams, or by phone:
  - Patrick Sevigny, SABR Auditor: (971) 719-3510
  - Jennifer Friesen, Senior SABR Auditor: (971) 453-1621
  - Breanna McGehee, SABR Auditor: (971) 719-3559
  - Shawn Miller, SABR Manager: (971) 719-3181
  - Greg Budreau, Budget Applications Manager: (971) 719-3077
  - John Poitras, SABR Programmer

**Thank you for your time!**

