

WINTER 2024 UPDATE

ACTUALS, FREEZE, & START-UP PROCESSES

SABR Coordinators Meeting
January 25th, 2024



DAS DEPARTMENT OF
ADMINISTRATIVE
SERVICES

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

PRESENTATION OVERVIEW

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- 2021-23 ACTUALS AUDIT PROCESS
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- QUESTIONS & RESOURCES
- CONCLUSION & CONTACT INFORMATION



SABRS' UPDATES



- ❑ New Senior SABRS Analyst, Jennifer Friesen
- ❑ Budget Report Corrections from 2023 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!
- ❑ Volunteers to test new allotment screen in ORBITS.



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 Positions and FTE 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 no later than **Tuesday, March 26, 2024.**
- SABRS will update the ORPICS Execution file and the ORBITS version M01, Bien 2025.



2021-23 ACTUALS AUDIT PROCESS



The Why

- What is the purpose of the Actuals Process in Orbits? **Report what was actually spent vs. what was budgeted**
- Why do we do this? **It is a tool for LFO, CFO, Agencies and others to see if the requested budget makes sense compared to actual spending. It is also a tool to see if any adjustments to budget or accounting practices need to be made.**
- Should we be doing something different on our end in Budget? **If there are a lot of errors, it helps agency Budget and Accounting shops see where alignment can be improved.**
- What do we do with the information when we are done? **The information can be used to research spending and budget history and it also shows the public and stakeholders how the agency is spending public dollars and taxes.**



2021-23 ACTUALS AUDIT PROCESS



Example of things to look for:

- What is/are the source(s) of Other Revenues (#0975)? Why are they underbudget?
- Why are Federal Funds revenues (#0995) underbudget?
- Personal Services General Fund costs were overbudget by \$X million in SCR XXX-XX. What factors led to this situation? Are these work out of class arrangements, double-fills, etc.?
- What are the underlying expenses in Professional Services (#4300) that represent the \$X million General Fund overbudget amount?
- What are the underlying expenses in the Medical Services and Supplies (#4525) line item for \$X million General Fund in the 2023-25 LAB?
- Why are Personal Services costs so high in X program actuals vs budget?
- Why aren't there any Special Payments expenditures, since there was budget for them?
- What is the Tsfr From X agency for when it was not budgeted?
- Personal Services General Fund costs were underbudget by \$X million. What factors led to this situation?
- Services & Supplies General Fund costs were underbudget by \$X million. What factors led to this situation?
- Why were Special Payments Federal Funds underbudget by \$X million? What factors led to this situation?
- Special Payments Total Funds underbudget by \$31.2 million? What factors led to this situation?



2021-23 ACTUALS AUDIT PROCESS



SABRS will:

- Load 2021-23 biennial revenues and expenditures into the ORBITS 2021-23 Actuals column, version A01:
 - Source data comes from the SFMA (R*Stars) DataMart.
 - Data is loaded into ORBITS at the Detail Cross Reference (DCR) level based on the D04 Program Code alignment on R*Stars.
 - The following accounts are not in R*Stars, so they are pulled from other systems or calculated as part of the actuals load process:
 - ✓ 0025 Beginning Balance
 - ✓ 0050 GF Appropriation
 - ✓ 9900 GF Reversion
 - ✓ 8150 & 8250 Position & FTE counts



2021-23 ACTUALS AUDIT PROCESS



Agencies will:

- Review the revenue and expenditure data in the 2021-23 Actuals column, ORBITS version A01.
- Use the DAFR 6150 report (out on our website under presentations) as the control document to reconcile expenditure data by appropriated fund type.

[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: 2027-D-02-10700

Account	Approp Fund	(03) 2021-23 Actuals	(06) 2023-25 Leg Adopted Budget	(09) 2023-25 Emergency Boards
→ 0025 Beginning Balance	3400	3,734,729	0	

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



2021-23 ACTUALS AUDIT PROCESS

Agency Reconciling:

- ❑ The Actuals data in ORBITS must balance to the DAFR 6150 report totals by appropriated fund type.
- ❑ The DAFR 6150 comes from an accounting perspective, including two decimal places, while ORBITS uses only whole dollars. Round to the nearest dollar and in some cases shift nominal amounts from rounding to balance using account 4650.
- ❑ Capital Construction budgeted in the 2021-23 biennium should be fully expended in that biennium in the actuals column. SABRS will open expenditure accounts as needed.
- ❑ Clear non-typical negative account balances; if this is how it was recorded in RStars then it is okay to leave
- ❑ No data should be held in the ORBITS Suspense structure (999-00-00-0000); move as appropriate.
- ❑ Aside from the above exceptions, agencies should not make any expenditure changes to actuals that have been loaded in ORBITS.



2021-23 ACTUALS AUDIT PROCESS



Agency Reconciling:

- Revenue items that we do review are:
 - Lottery Fund revenue Transfer In match the Lottery Allocation Spreadsheet
 - Lottery Funds Ending Balance should be zero. (If the agency is allowed to carry a Lottery Fund ending balance, please note it on your submittal)
 - Federal Funds Ending Balance should be zero. (If the agency is allowed to carry a Federal Fund ending balance, please note it on your submittal)
- Account 4650:
 - SABRS is treating it as a reconciling account to clear ending balance errors and match to the DAFR.
 - For any rounding errors you can use account 4650 to move the small discrepancies up or down in order to match the DAFR as well.
 - You can add 4650 even if it was not originally in the DCR.



2021-23 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	SFMA/R*Stars	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



2021-23 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.



2021-23 ACTUALS AUDIT PROCESS



Submitting for Audit:

- The deadline for ORBITS Actuals audit submission is **Tuesday March 5, 2024**.
- No ORPICS audit is needed for the Actuals budget phase.
- Email the ORBITS Audit Transmittal form found here: http://www.oregon.gov/das/Financial/Documents/ORBITS_Transmittal_Form.pdf along with the following attachments to ORBITS.Help@das.oregon.gov.
 - AUD100 – Audit Error Report run from the S01 version
 - Run this report before you start your audit so you have a list of errors from the actuals load.
 - Then rerun the report after you have made adjustments and review any new errors
 - AUD004 – Transfers & Special Payments Report run from the A01 version
 - Back-up documentation:
 - Email confirmations that both agencies agree to transfer amounts if there's a discrepancy.
 - Include 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.

Now you're ready to

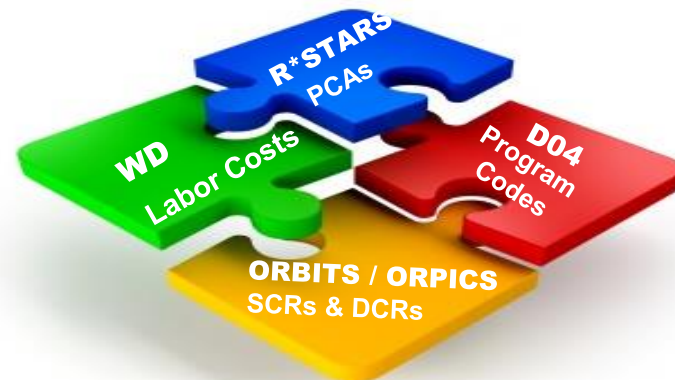


ORBITS STRUCTURES



Fitting pieces together:

- ▶ Some things to consider when thinking about 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 on 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 budget prep only (future 2023-25) or will history need to move?



ORPICS HOUSEKEEPING



Prior to Freeze:

- Review 2023-25 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
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.
- 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#



ORPICS HOUSEKEEPING



Prior to Freeze:

- Submit all ORPICS current biennium (Execution) position actions that you want to get into the 2025-27 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 06/30/2025
 - 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 6/30/2025
 - ❑ Includes the 12/01 /2023 COLA 6.5%
 - ❑ Includes the 02/01 /2025 COLA 6.55%
 - ❑ 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 \$168,600
 - 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 Comp 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 \$168,600.
 - ❑ 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
- Pension Obligation Bond
- Unemployment Assessments
- Mass Transit

❑ We do not have final 2025-27 Freeze factors yet but will share them with you at the April 2024 SABR Coordinator Kickoff meeting.



2023-25 BUDGET PREP SCHEDULE (dates subject to change)

December 2023:

- The 2021-23 Biennium closes

January 2024:

- January Legislative Days (Jan 10th–12th)
- 2021-23 Actuals loaded into ORBITS
- Agencies begin the Actuals audit process

February 2024:

- February Legislative Session Begins
- Freeze Reasons Updated in Workday for positions vacant 6 months or more
- Agencies finalize the 2021-23 Actuals audits (due March 5th)
- OEA releases the Revenue Forecast
- Agency Structure Considerations



2023-25 BUDGET PREP SCHEDULE (dates subject to change)

March 2024

- February Session Sine Die
- CFO Budget Kickoff
- Agency February Session actions
ORPICS and ORBITS Input Forms (due
March 26th)
- ORPICS Position review/update in
preparation for 2025-27 Freeze
- Current Service Level (CSL) exception
requests due to CFO Analysts



April 2024:

- SABR Coordinator's Kickoff (will
include ORPICS presentation)
- ORPICS Freeze
- ORBITS open for CSL
- ORPICS open for CSL (Start-up
opened by agency request)
- Begin budget build for CSL



2023-25 BUDGET PREP SCHEDULE (dates subject to change)



May 2024:

- Continue CSL budget build
- ORPICS Start Up Transmittals Due (May 10th)
- OEA Revenue Forecast
- May Joint Ways & Means / E-Board
- ORPICS CSL Transmittals Due (May 29th)
- Early Agy ORBITS CSL Due (May 29th)

June 2024:

- ORPICS ARB Transmittals Due (June 30th)
- Late Agy ORBITS CSL Due (June 30th)
- Early Agy ORBITS ARB Due (June 30th)

July 2024:

- Late Agy ORBITS ARB Due (July 31st)

Listing of late submittal agency

numbers: 100, 107, 121, 123, 137, 150, 165, 170, 257, 291, 340, 415, 443, 525, 581, 603, 629, 634, 635, 691, 730, 914, & the Legislative and Judicial Branch agencies.



QUESTIONS & RESOURCES



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



CONCLUSION



- ORBITS Actuals will be loaded for you, and the system will be open this afternoon.
- Actuals Audit Deadline: Tuesday, March 5.
- 2024 February Session ORBITS & ORPICS Input Forms Due: Tuesday March 26.
- The SABRS team can be reached at ORBITS.Help@das.oregon.gov 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!

