# Time for PD in 15!

Position Budgeting – What is it, and how can I use it?

# What is Position Budgeting?

- Position budgeting refers to the activity of budgeting for personnel costs by position.
- Use position budgeting to develop personnel line item budget activities for salaries, earnings, benefits, and employer-paid taxes.
- Position budgets typically include filled and unfilled positions
- Budget amounts in position budgeting represent annual figures; so adjustments must also be made using an annual amount.
- Your personnel line item activity reflects the results of applying the amounts across time spans defined for your proposed budget.
- ***Think of encumbered positions, that update based on point in time, even for unfilled positions.***

Source: Oracle – PeopleSoft

# Why is Position Budgeting Useful?

- Better Transparency, Reporting, Trending, and Forecasting Ability

- Create vacancies, to encumber the costs (placeholders)

- By creating vacancies, you can update the position's projected start date to a later date so you won't have too much encumbered on the position

- Frozen or Eliminated Position management: Dollars saved should be quantified

- Funded versus Unfunded Position tracking: Some positions may be considered again at a later date when funding becomes available.

- Attrition Planning: Whether due to budget cuts or planned retirements, payouts need to be budgeted.

- Inflation tracking: COLAs and other increases can be better managed.

# Effective Budgeting According to GFOA

"Given the funding constraints governments are facing, accurate expenditure projections are more important than ever. Since salaries make up the greatest portion of the expenditure budget, it is logical to apply forecasting techniques that can provide a true picture of where payroll dollars are headed" (Government Finance Officers Association).



BEST PRACTICES

## Effective Budgeting of Salary and Wages

Every government should consider forecasting procedures that would result in more accurate expenditure projections, especially as they relate to personnel.

# Which Commonly Used Accounting Software Packages Offer Position Budgeting?

- Skyward ☑
- Infinite Visions & Munis (Tyler Technologies) ☑
- People Soft ☑
- Continuum Cloud ☑
- BusinessPlus – PowerSchool ☑

Does anyone know if the following offer Position Budgeting?
- Cougar Mountain Software-new business solutions?
- 2M?
- Any others? Please type in the chat or unmute for discussion

# What is Position Control/Management?

**Position Control and Management is related to Position Budgeting.**

- Position Control **organizes your workforce by position rather than by employee**, which enables for better visibility and budgeting.

- This enables you to **utilize robust reporting** by comparing budgeted versus actual costs and can help prevent common budgeting problems like over-hiring. Break through information silos drawing data from multiple departments, cost centers, or funding sources to give you the big picture while also enabling you to drill down into whatever details you need.

- Enhances **Compliance** with State and Federal Laws

Depending on the Software, Position Control may:

- Improve Credential Compliance – **tracking employee credentials** with automation

- Offer Talent Management & Recognition Systems **for better retention**

- Implement Strategic Training & Development

- Aid in Onboarding tasks

Source: Continuum Cloud

# Skyward Options

## Does Anyone Currently Use Skyward's Position Budgeting Model?



**Skyward Preview: Position Budgeting**

Improve transparency with "what-if" scenarios. See how costs impact your bottom line. It's the biggest chunk of your budget - don't leave anything to chance.

✓ Save time with electronic preparation

✓ Organize employees into negotiation groups

✓ Automate salary matrix calculations

✓ At-a-glance assignment details, FTE counts, hourly rate, and more
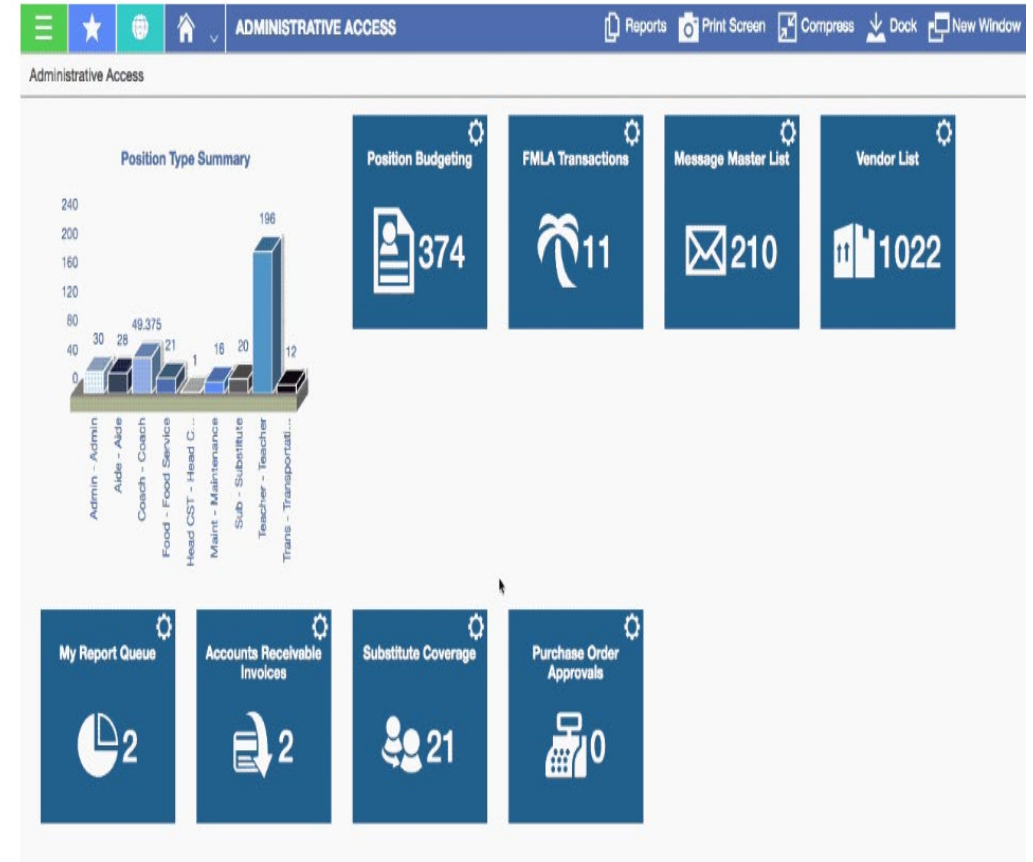


**Assignment Details**                                                    ⊕ Add Assignment Detail

| | Start Date | End Date | Primary | Hours Per Day | Entered FTE | Assignment Detail Total Pay | Salary Paid to Date | Salary Balance | Hourly Pay | Daily Pay | Lane Code | Required Credits |
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| ↱ ▼ | 09/05/2017 | 05/31/2018 | ✓ | 8:00:00 | 1.00000 | 57,240.00 | 0.00 | 57,240.00 | 37.07 | 296.58 | MA | 30.00 |

# Infinite Visions/Tyler Technologies

## Do you use Tyler's Position Budgeting?



## Unmute and tell us your experience!

# Business Plus

Who uses Business Plus Position Budgeting or Position Control?
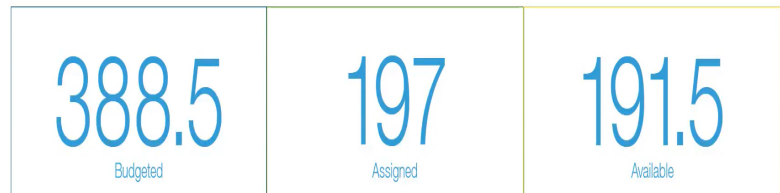
Please unmute and share.

How has this helped your Budgeting process?
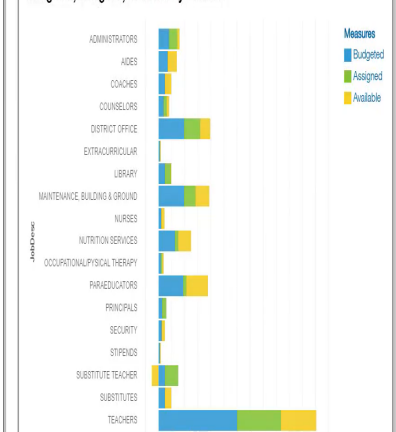
# Position Budgeting External Methods
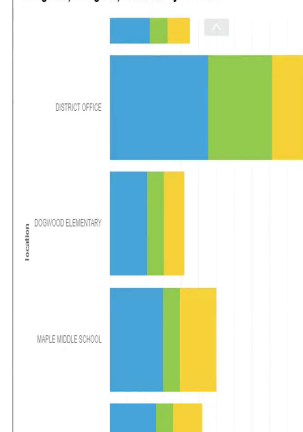
- **Position Control in Dynamics GP**: [https://learn.microsoft.com/en-us/dynamics-gp/payroll/positioncontrol](https://learn.microsoft.com/en-us/dynamics-gp/payroll/positioncontrol)

- Google Sheets? Has Anyone found a way to do this using add-ons in Google Sheets?

- Other manual methods out there?

# Disclosure

- The previous discussion was not in any way a promotion or advertising for any of the mentioned accounting software packages.

- The SDE looks for *methods and useful tips* to help LEAs consider budgeting insights and efficiencies that they may enhance and share within their community of practice.