STATE OF ALABAMA

Department of Finance

STATE AGENCY

BUDGET REQUEST INSTRUCTIONS

Fiscal Year 2017

Robert Bentley
Governor

FY 2017
AGENCY BUDGET REQUEST INSTRUCTIONS
(DUE NOVEMBER 2, 2015)

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SUBMITTING THE BUDGET REQUEST

The purpose of this instruction guide is to provide information needed to develop the Budget Request for submission. Contact your assigned budget analyst at (334) 242-7230 for assistance with budget development questions.

NEW

The State of Alabama Accounting and Resource System (STAARS) Budgeting is the new computer program application that is used to submit the completed Budget Request. Contact STAARS Helpdesk at (334) 353-9000 or STAARS.support@finance.alabama.gov for assistance with the STAARS application system.

1. Due Date – Since the due date for budget request packages as set by law is on Sunday, November 1, 2015, the FY 2017 Budget Request will be due Monday, November 2, 2015. (§ 41-4-84, *Code of Alabama 1975*). The 2016 Regular Session of the Legislature begins Tuesday, February 2, 2016.

2. EBO Website Resources – These Budget Request Instructions for State Agencies, as well as information about EBO and state finances, is located at http://budget.alabama.gov/pages/budreq.aspx. Downloadable EBO Excel® spreadsheets also remain available to aid in calculation and preparation if desired. However, you will NOT use these forms for submission. Budget Requests are required to be submitted using the new STAARS Budgeting application and will be accepted ONLY through STAARS Budgeting.

3. STAARS Budgeting Access and Instructions – STAARS Budgeting will be accessible online starting October 13, 2015. Contact STAARS Helpdesk if you do not have a user ID and password. Access links and instruction manuals for submission using STAARS Budgeting are available at the following sites:
   - STAARS Budgeting manuals: http://budget.alabama.gov/pages/budreq.aspx
   - STAARS Budgeting application link: https://budget.staars.alabama.gov
   - STAARS infoAdvantage Reporting: https://infoadv.staars.alabama.gov/BOE/BI

4. Attachments to Budget Request – Do not mail or email any documents to be included with the Budget Request. Attachments must be submitted electronically inside STAARS Budgeting using the Document Management tab in Forms 1 and 3 only.

5. LFO Copies – Please send a copy of the Budget Request, as well as any revised or corrected versions, to the Legislative Fiscal Office (LFO) using the following dedicated email address: budget.requests@lfo.state.al.us.
6. IT Form 7 – Upon completion of the requested Information Technology forms, email them directly to infoOIT@oit.alabama.gov and send a copy to the LFO email address above.

GENERAL INSTRUCTIONS

Roll Over Appropriations – All agencies with General Fund appropriation that was reappropriated after October 1, 2014 must show the additional appropriation in the FY 2015 Actual Column on EBO Form 1 of the 2017 Budget Requests. The reappropriation should be listed on a separate line and labeled "General Fund – Reversion Reappropriated".

Agencies with General Fund appropriation anticipated to be reappropriated after October 1, 2015 must show the additional appropriation in the FY 2016 Budgeted Column on EBO Form 1 of the 2017 Budget Requests. The amount may be on the same line as listed above for FY 2015.

To prevent double counting, *DO NOT* include reappropriations of Other Funds in the receipts section on EBO Form 1. These funds are already included in the unencumbered balance brought forward.

DO NOT include reappropriations of General Fund, ETF or Other Funds as a separate breakdown in the Source of Funds section(s) on EBO Form 5 and EBO Form 2 (if applicable).

If your agency received additional General Fund authority for the $400 Employee Bonus in FY 2015, make sure to show that as a separate line on EBO Form 1. If your agency received additional Earmarked Funds appropriation authority for the Bonus, make sure to show that as a separate line on EBO Form 5 within the Source of Funds.

American Recovery and Reinvestment Act of 2009 (ARRA) – List any remaining ARRA funds on a separate line from other fund sources.

BP Oil Funds – Agencies that have received funds from BP (either as a grant or reimbursement) in FY 2015 or anticipate receiving BP funds in FY 2016 or FY 2017 should present these funds on a separate line on the EBO Forms 1 and 5, as applicable.

Longevity Bonus – The *Code of Alabama 1975*, Section 36-6-11, sets longevity as follows:

Years of Service	Bonus Amount
5+	$600
10+	$700
15+	$800
20+	$900
25+	$1,000

Increase-Decrease Worksheet – STAARS Budgeting will generate an unformatted and partially completed Excel® worksheet with agency totals to use as a guide to create the fully formatted worksheet. This worksheet reconciles requested funding increases and decreases in an itemized format by major expense object as shown in the example on Page 16. The increases and decreases must match the increases and decreases on the agency summary EBO Forms 5 or 2, as applicable.

Board Members Compensation - Compensation for meetings attendance is subject to FICA withholdings, so budget for employer's match. For additional guidance, see the online Resource Manual for Alabama Regulatory Boards and Commissions designed by the Examiners of Public Accounts at http://www.examiners.alabama.gov/training.aspx.

Encumbrances - Add estimated encumbrances to the estimated cash expenditures to reflect total obligations for each fiscal year.

Rounding - Round all figures to the nearest dollar, and omit all decimal points and zeros.

Comptroller's Office Fees –State Comptroller's Office fees are charged pursuant to Code Section 41-4-66. Services fees will be billed monthly in arrears based on actual volumes. Payments will be charged to Professional Services Object Code 0855, Comptroller Services - Charges paid to the State Comptroller for services.

Estimated charges are based on data volumes in these categories: Accounting Records, Payment Voucher Lines, Payroll Payments, Receipt Lines, and Other Warrant Registers (this category only affects Human Resources, Revenue, Retirement Systems, Finance, and Peace Officer Annuity & Benefit Fund).

Agency estimates entitled, "Comptroller's Office Estimated Charges for FY 2017" can be found in the Memos Section under Procedures on the Comptroller's Office website.

ISD Rate Changes for FY 16 and 17 – Rate changes can be found on the EBO website (starting the first week of October 2015), at http://budget.alabama.gov/pages/budreq.aspx .

STAARS STATEWIDE BUDGET REPORTS

For FY 2016 data and forward, use the reports listed below that can be accessed in STAARS infoAdvantage Reporting as a reference source to obtain data needed to either confirm or complete budget information. For FY 2015 data, the former financial reports are temporarily available to access from the Comptroller's website.

EBO FORM NAME AND COLUMN	STAARS REPORT
EBO Form 1, "Actual Receipts" Column	AFIN-AR-001 Revenue Summary Report (Formerly A203 Detail Listing of Revenues Vs. Budget)
EBO Form 1, "Actual Expenditures" Column	AFIN-BUD-004 Budget Management Report (Formerly P441) Include expenditures, purchase orders and year-end encumbrances.
EBO Form 5, "Actuals" Column	AFIN-BUD-004 Budget Management Report (Formerly P441) Include expenditures, purchase orders and year-end encumbrances.
EBO Form 1, "Unencumbered Balance Brought Forward"	AFIN-CASH-001 Cash Reconciliation Report (Formerly C115) Use to calculate beginning and ending cash balances for each fund.

EXPENDITURE CATEGORIES AND PERSONNEL RATES

This section summarizes the major expenditure objects from the Chart of Accounts that will be used to prepare Budget Requests. An expanded list is published on the State Comptroller's website at http://comptroller.alabama.gov/pdfs/ChartofAccts/sobj.pdf.

0100 Personnel Costs - Includes payroll costs, such as regular and part-time salaries and wages, overtime earnings, law enforcement subsistence, termination costs, longevity pay, and compensation to board/commission members for attendance at official board meetings.

0200 Employee Benefits - Includes employer costs for all employee fringe benefits, such as federal insurance contributions (FICA), retirement contributions, group health insurance, worker's compensation insurance, and unemployment compensation.

FICA (Social Security) Match

Calendar Year	Projected Contribution Rate	Maximum Earnings Base	
2015	7.65%	$118,500	
2015	1.45%	Over $118,500	
2016	7.65%	$119,500	*
2016	1.45%	Over $119,500	*
2017	7.65%	$122,200	*
2017	1.45%	Over $122,200	*

Health Contributions (Per Employee)

Groups	FY2016 Monthly	FY2017 * Monthly
State Employees Health Insurance Plan (SEHIP)	$825.00	$ 875.00
Public Education Employees Health Insurance Plan (PEEHIP)	$780.00	$ 800.00

Retirement Match Contributions

Tier I Employees Hired on or Before 1/1/13		
Groups	FY2016	FY2017 *
Teachers	11.94%	12.01%
Judicial	40.98%	40.65%
Law Enforcement	42.61%	57.25%
All other Employees	14.57%	13.89%

Tier II Employees Hired after 1/1/13		
Groups	FY2016	FY2017 *
Teachers	10.84%	10.82%
Judicial	40.98%	40.65%
Law Enforcement	38.98%	53.55%
All other Employees	14.09%	13.25%

*These are projected rates only.

Inquiries about amounts of unemployment compensation should be directed to the Department of Labor (334-242-8830).

0300 Travel-In-State – Section 36-7-20 of the *Code of Alabama 1975,* provides that the amount allowable to a person traveling inside the state may be fixed by the Governor at not less than $75 per day, including charges for meals, lodging, fees, and tips. Refer to the Department of Finance's Fiscal Policy and Procedures Manual. As of publication date, the mileage rate for persons traveling in privately owned vehicles on official state business is 57.5 cents per mile. The travel reimbursement rate is equivalent to the federal standard mileage rate allowable by the Internal Revenue Code and is subject to change. Sections 36-7-20 and 36-7-21, *Code of Alabama 1975*, were amended during the 2005 First Special Legislative Session to provide that employees traveling in the service of the state within the state for purposes of attending or assisting in hosting certain meetings shall be allowed all of their actual and necessary expenses in addition to their actual expenses for transportation.

0400 Out-of-State Travel - Includes actual and necessary expenses for mileage, commercial transportation, lodging, promotional, meals (limited to $39 without attached itemized receipts), and all other appropriate expenses for out-of-state travel.

0500 Repairs and Maintenance - Includes repairs and maintenance services for land, buildings/permanent equipment, roadways and bridges, airfields, and office furniture. Budget repairs and maintenance on other equipment under Object 0900 to pay the insurance premium for the State policy that covers such costs. This object does not include repairs and maintenance to automotive equipment.

0600 Rentals and Leases - Includes rentals and leases (both operating and capital leases) for land, buildings, automotive equipment, office furniture and equipment, data processing equipment, printing and duplicating equipment, and motor pool charges other than gasoline.

0700 Utilities and Communications - Includes costs for electricity, water, gas (except for automotive equipment), fuel oil, coal, telephone, postage, and cellular phones.

0800 Professional Services - Includes legal, accounting and auditing, actuarial, advertising, appraisal, architectural, data processing, personnel services, educational consultants, photography services, medical services, scientific and technical costs and other personnel costs (salaries for contract personnel not on the State payroll). Include in this category charges for services by the State Personnel Department, the State Comptroller's Office, Finance ISD, and STAARS.

0900 Supplies, Materials and Operating Expenses - Includes costs of materials and supplies used in road and bridge construction, office operations, for scientific and technical uses, for medical-related supplies, and federal taxes and licenses. Also includes payments for the cost of printing and binding; charges for reproduction or copying services; charges for processing or purchasing of microfiche/microfilm; cost of freight and shipping; the cost of products purchased for resale; professional/membership dues; and the cost of books, subscriptions, and periodicals for office or professional use, and insurance and bonding. Additionally, it includes the premium to the Finance Department-Risk Management Division for insurance coverage.

1000 Transportation Equipment Operations - Includes all costs of operating transportation equipment. Includes petroleum products, batteries, tires, repairs and maintenance of transportation equipment, and auto tags.

1100 Grants and Benefits - Includes costs relating to the payment of grants, benefits and related expenditures. Includes costs for grants or awards made by the State; health benefits for certain eligible persons; retirement and pension benefits; grants made by the State to county and municipal school systems, colleges, universities, trade schools and junior colleges; payments to county and municipal health departments; grants from revenue sharing and all grant payments made in compliance with legislative appropriation acts.

1200 Capital Outlay - In accordance with § 41-4-93, *Code of Alabama 1975*, capital outlay includes expenditures that result in the acquisition of land, buildings, permanent equipment for buildings and/or improvements or alterations to any land, building or permanent equipment for buildings. This includes the cost of construction or alteration to roads, highways, bridges and airfields.

Note: *Capital Outlay budgeted in Appropriation Unit 050 (Capital Outlay Program) must be coded to the appropriate Expense Objects (from 0100 to 1600). If the project is to be completed within the fiscal year,* ***do not*** *budget it under Appropriation Unit 050.*

1300 Transportation Equipment Purchases - Includes the cost of purchases of all types of equipment used in transportation related activities. Includes purchases of automobiles, light trucks, automotive farming or forestry equipment, boats and heavy equipment.

1400 Other Equipment Purchases - Includes all equipment purchases regardless of cost, except those related to transportation. Includes weapons, office furniture and equipment, data

processing, reproduction and printing, agricultural, communication, medical, scientific/technical, recreational, and heating/cooling equipment. Also includes textbooks and educational teaching aids for library use.

1500 Debt Service - Includes the payment of interest, principal and incidental costs on all debt obligations of the State.

1600 Miscellaneous - To account for operating transfers, reversions, or appropriated operating transfers out of General Fund or Education Trust Fund.

LIABILITY COVERAGE

Insurance premiums are paid to the Department of Finance, Division of Risk Management (DORM). A PREMIUM MUST BE PAID IN FULL FOR EACH TYPE OF COVERAGE TO BE INSURED. Departments will be sent premium invoices for the new fiscal year the first week in October. This section contains information to assist with estimating cost during the preparation of your agency budget request.

Contact Information:

Division of Risk Management
Telephone - (334) 223-6120
Email - riskinfo@finance.alabama.gov
Fax - (334) 223-6154
Website: http://www.riskmgt.alabama.gov.

General Liability Trust Fund Coverage - Rates for each State Department will be as follows:

Liability Index	Annual Rate	Liability Index	Annual Rate
001	$123.04	006	$294.75
002	$147.64	007	$344.48
003	$196.84	008	$393.66
004	$221.44	009	$442.91
005	$246.06	010	$492.10

Automobile Liability Coverage - Insurance rates for vehicles and Class I drivers are listed below. This is a reinsurance program, and premiums charged reflect the cost paid by the Division of Risk Management.

Class	Description	Annual Amount
001	Private Passenger	$ 392.00
001	Drivers	$ 64.00
002	Pickups and Utility Vehicles	$ 434.00
003	Trucks over 3/4 Ton	$ 589.00
004	Marked Law Enforcement Vehicle	$ 738.00
005	Buses	$ 893.00

For information on the following types of coverage contact Regina Roughton (reginam.roughton@finance.alabama.gov) in the Division of Risk Management at (334) 223-6158.

Automobile Physical Damage Coverage - This optional coverage is available to cover damage to vehicles owned and operated by State agencies and employees. As of FY16, the physical damage deductibles will be raised to $500 for collision and $500 for comprehensive claims.

Property Insurance - This is the State Insurance Fund that provides repair and replacement coverage for buildings and contents, blanket replacement coverage, electronic data processing equipment, transit and builders risk insurance. Based on the increases in program reinsurance premiums and wind loss deductibles, the Division of Risk Management is projecting an 8% to 10% rate increase for the State Insurance Fund (SIF) for FY 2016 and FY 2017.

Policy Management - Risk Management purchases special policies for departments as follows: boiler and machinery, flood insurance, aircraft and other policies as needed. The blanket fidelity bond will be $8.00 per employee per year for FY 2017.

State Employee Injury Compensation Trust Fund - Since October 1, 1994, state employees are covered for on-the-job injuries. Each agency will be billed based on the employee's position and corresponding rate and the agency's experience rating.

COMPILATION OF BUDGET REQUEST – AN OVERVIEW

I. After your department has approved your package, upload these completed forms and reports to EBO using the Document Management tab in STAARS Forms 1 and 3.

DOCUMENT	DESCRIPTION
Agency Program Analysis	Analysis and information about new, expanded, or discontinued major programs or services.
ABUD-REQ-004 Increase-Decrease Worksheet	Itemized explanation of agency increases and decreases (See example on Page 16)
ABUD-REQ-001 Budget Request Forms and Error Report	Includes Forms 1, 2, 3, 5, 6, and Error Report

II. Email copies of these reports to the Legislative Fiscal Office (LFO), budget.requests@lfo.state.al.us:

DOCUMENT	DESCRIPTION
Agency Program Analysis	Analysis and information about new, expanded, or discontinued major programs or services.
ABUD-REQ-004 Increase-Decrease Worksheet	Itemized explanation of agency increases and decreases (See example on Page 16)
ABUD-REQ-001 Budget Request Forms and Error Report	Includes Forms 1, 2, 3, 5, 6, and Error Report
OIT Form 7	Information Technology Request

III. Email this report to the Office of Information Technology (OIT), infoOIT@oit.alabama.gov:

DOCUMENT	DESCRIPTION
OIT Form 7	Information Technology Request. Direct all questions and requests for assistance with Form 7 to the Office of Information Technology.

EBO FORMS 5 AND 6 BUDGET REQUEST BY FUNCTION

Use the STAARS Budget Request Manual to complete Forms 5 and 6 at each Function Level (Formerly called Activity Level). STAARS Budgeting will summarize the department-level Forms 2 and 5 for multiple Funds and Functions from the information that is entered on each Function-level Form 5.

STAARS Chart of Accounts Conversion

Old Legacy System Name	New STAARS Name
Agency	Department
Fund	Fund
Appropriation Unit	Appropriation Class
Activity	Function
CAS Organization (Org)	Appropriation Unit

TIP

Go to the STAARS STATEWIDE BUDGET REPORTS section in this guide for a list of resources to verify amounts in the Actuals and Current Budget (CUR BUD) Columns.

EBO FORM 5 BUDGET REQUEST EXPENDITURES

*Enter Form 5 budget information separately **for <u>each Fund</u> within a Function.***

1. ACTUAL EXPENDITURES – STAARS Budgeting will auto-populate the FY 2015 expenditure amounts in the "Actuals" Column for you to verify.

2. BUDGETED EXPENDITURES – The "CUR BUD" Column is based on the FY 2016 legislative appropriations and estimated revenues. This column should have the same numbers as the FY 2016 Operations Plan originally submitted. Add any revisions to the "CY OPS PLAN CHANGE" Column.

3. REQUESTED AMOUNT – Enter the budget amount that you are requesting in FY 2017 for each Budget Object needed as defined in the Chart of Accounts.

4. SOURCE OF FUNDS - Complete the Source of Funds tab using the seven-digit Source of Funds Codes that identify the sources within your department's funds. Total Funds for each Function must equal Total Expenditures across all three fiscal years. Total Funds on EBO Form 5 will not necessarily equal Total Receipts on EBO Form 1, but simply identify the sources of funds for the expenditures.

5. SUPPLEMENTAL APPROPRIATIONS – Create separate line entries to show any supplemental appropriations from separate acts. For example, agencies that received additional appropriation authority for Earmarked Funds during FY 2015 should create a separate source of funds line entry in the Source of Funds section for EBO Form 5 in the "Actuals" Column. This does not apply to GF or ETF sources. Any additional funds received for those two should be rolled up into one line.

   Agencies that received additional Earmarked Funds authority for the $400 Employee Bonus (Act 2014-284) in FY 2015 should create a separate revenue line for this amount as well.

6. REVERSION REAPPROPRIATED FOR EARMARKED FUNDS– If the department reappropriated ***any*** Earmarked Funds during the fiscal year, create separate source-of-funds line entries for these amounts in the FY 2015 "Actuals" Column or the FY 2016 "CUR BUD" Column. These funds should also be considered expended before any current year appropriations. This does not apply to GF or ETF.

7. PROGRAM EXPANSION or DISCONTINUATION – If the department will be either starting a major new service or discontinuing any existing services, prepare a summary analysis explaining this Program Change and attach it in the Document Management tab on Forms 1 and 3.

EBO FORM 6 PERSONNEL CLASSIFICATION

1. Use the STAARS Budget Request Manual on the Salaries and Benefits Forecasting System (SBFS) to generate salary projections for the personnel budget. The SBFS will use existing data from current employee payroll information and project eligible pay raises into the data to arrive at the requested payroll budget for both salaries and benefits.

2. Agencies will adjust the initial raw forecast data as needed to include factors such as personnel position changes, law enforcement subsistence, overtime, termination cost, travel-related FICA, board members FICA, and any other miscellaneous factors.

3. As changes are entered on the Positions Change Tab, employees should be shown on a full-time equivalency basis, calculated as total time employed divided by the total available work time. One employee utilized for the entire year represents one man-year of service (i.e. 1/1= 1). Two secretaries employed for six months are equal to one man-year of service (i.e. 6 months/12 months = .50 x 2 secretaries = 1.00 FTE). Show number of employees to two decimal places.

4. Other Personnel Information (OPI) - Complete the "Other Personnel Info Tab" for the entire department as of September 30th across each fiscal year. Enter the number of employees representing each OPI Category. **Complete the OPI Tab only once on any Form 5**. Completing it more than once will duplicate data.

   (a) Anniversary/Annual/Promotional Raises - raises granted on the anniversary date of employment after an evaluation and a qualifying score is earned; at the time of a promotion, and at the time permanent status is granted in a new classification (i.e., raises that are granted when employee has completed probationary period).

   (b) Special Merit Raises - any special meritorious increases granted in addition to the regular anniversary raise or a promotional raise.

   (c) New Positions - includes any newly created positions not previously allotted to your department. For example, approval has been granted by the State Personnel Department to your department for a new classification slot of an Attorney I. This new employee would be listed as a "New Position."

   (d) Vacant Positions Filled - any position within your department that has been vacant for six months or more that will be filled during the current year.

   (e) Actual Number of Employees on September 30th – actual number of employees as of the last pay period of each fiscal year.

EXAMPLE FORM ABUD-REQ-004 INCREASE-DECREASE WORKSHEET

STAARS Budgeting will generate an unformatted Form ABUD-REQ-004 Increase-Decrease Worksheet for you to export to an Excel® spreadsheet. This worksheet has no cell formulas and includes Budget Object totals only. You will use these totals as a guide to complete and submit a fully formatted worksheet that justifies or explains the budget increase or decrease for each Budget Object line. Attach this completed form along with your Budget Request package in STAARS Document Management Forms 1 and 3 for submission.

DEPARTMENT OF AGRICULTURE AND INDUSTRIES
EXPLANATION OF REQUESTED INCREASES AND DECREASES
FY 2017

	General Fund	Education Trust Fund	Earmarked Funds	Inc/Dec TOTAL
FY 2016 Budgeted Expenditures (EBO Form No. 1)	**651,152**	**556,166**	**1,684,912**	**2,892,230**
FY 2017 INCREASES (DECREASES)				
PERSONNEL:				
Please separate all new hires increases and decreases from current personnel.				
New hires as follows:				
Probational raise for new hire	2,500		1,208	3,708
Merit and probational raises for current personnel	26,310		4,894	31,204
Increase in longevity	3,000	4,000	1,700	8,700
Reduction in termination costs	(15,000)	(15,000)	(19,000)	(49,000)
Promotions: Accountant I to Staff Accountant & ASA I to ASA II (2 employees)	1,412		3,462	4,874
Est. Overtime pay due to drought	35,375		9,390	25,983
Subtotal	53,597	(11,000)	17,128	25,469
EMPLOYEE BENEFITS:				
Insurance premium increase	12,000		23,100	35,100
FICA, and retirement contributions for new hire			200	200
FICA, and retirement contributions for promotions	2,500		1,500	4,000
Increase in benefits due to merit raises for current personnel	8,751		9,370	18,121
Subtotal	23,251	-	34,170	57,421
TRAVEL-IN-STATE:				
Increase travel for new hires	500			500
Increase number of site inspections and workshops		4,834	22,666	27,500
Subtotal	500	4,834	22,666	28,000
TRAVEL-OUT-STATE:				
Due to more in-state inspections to be performed			(6,000)	(6,000)
REPAIRS AND MAINTENANCE:				
Reduction in number of copiers			(4,000)	(4,000)
RENTALS AND LEASES:				
Reduction in Copier Rentals			(5,000)	(5,000)
UTILITIES & COMMUNICATIONS:				
Increase in utility rates	20,000		28,000	48,000
Purchase communications equipment for field work			2,000	2,000
Subtotal	20,000	-	30,000	50,000
PROFESSIONAL SERVICES:				
Special Services completed contract study	(125,000)			(125,000)
Energy Survey			175,000	175,000
Subtotal	(125,000)	-	175,000	50,000
SUPPLIES, MATERIALS, AND OPERATING EXP:				
Additional supplies for new hire	5,000		7,500	12,500
TRANSPORTATION EQUIPMENT OPERATIONS:				
Increased gasoline costs/increased inspections	45,000		55,000	100,000
GRANTS & BENEFITS:				
Less funds available to give for grants from FY 2016			(10,000)	(10,000)
CAPITAL OUTLAY:				
Roof Replacement - Headquarters complete	(79,000)		(120,000)	(199,000)
Roof Repair - Admin Building			25,000	25,000
Purchase of Land	50,000			50,000
Subtotal	(29,000)	-	(95,000)	(124,000)
TRANSPORTATION EQUIPMENT PURCHASE:				
8 Additional Vehicles purchased over FY 2016 levels	115,000			115,000
5 Trailers/Haulers	60,000			60,000
Subtotal	175,000	-	-	175,000
OTHER EQUIPMENT PURCHASES:				
Scales Replacements Complete	(100,000)		(200,000)	(300,000)
Poultry Equipment			130,000	130,000
Subtotal	(100,000)	-	(70,000)	(170,000)
TOTAL REQUESTED INCREASE (DECREASE)	**68,348**	**(6,166)**	**117,208**	**179,390**
FY 2017 TOTAL REQUESTED EXPENDITURES (Must match Total on EBO Form No. 1)	**719,500**	**550,000**	**1,802,120**	**3,071,620**

Example

EBO FORM 3 CAPITAL EXPENDITURE PLAN

Use STAARS Budget Request Manual to prepare EBO FORM 3 by entering capital items for which the department is requesting a budget to purchase. The purpose of EBO Form 3 is to justify, describe, and plan for financing all requested capital expenditures for FY 2017 only. Individually itemize all capital items having an estimated cost in excess of $1,000 and a useful life exceeding one year. Combine all items costing less than $1,000 with an estimated life exceeding one year and identify as "Miscellaneous Capital Expenditures" under the appropriate capital expenditure Budget Object category. Items having a useful life of less than one year should be identified as Budget Object 1200, not as capital expenditures. Capital Outlay, Transportation Equipment Purchases, and Other Equipment Purchases are defined in the Chart of Accounts.

1. Capital Outlay expenditures should be budgeted to Appropriation Class 050 if it is a multi-year appropriation.
2. Complete each data field with the information being requested, including a short description for the “Item” Column.
3. Provide a brief justification comment to explain why the item is needed.

EBO FORM 1 CONDITION OF FUNDS

Prepare one EBO Form 1 to summarize all department receipts including General Fund and ETF appropriations, federal matching funds, federal grants, local funds, departmental receipts earmarked for specific programs, and all other funds and revenues.

Note: FY 2015 financial reports are temporarily available on the Comptroller's website. Data for FY 2016 and forward will be available in infoAdvantage Reporting.

1. Enter actual receipts and expenditures for FY 2015, budgeted receipts and expenditures for FY 2016, and requested receipts and expenditures for FY 2017. Receipt figures for FY 2015 should agree with amounts on the AFIN-AR-001 Report (Formerly A203) for budget fiscal year 2015 (September 2015 accounting period). All numbers should be rounded to the nearest dollar (do not include decimal places).

2. Using the AFIN-CASH-001 Cash Reconciliation Report (Formerly C115), calculate the Unencumbered Balance Brought Forward by subtracting from Beginning Cash any prior year (other than the year just ended) expenses and prior year unpaid purchase orders and encumbrances.

3. List all receipts of Federal and Local Funds such as federal matching funds, federal grants and local funds. Create a separate receipt line for each source (i.e., Federal Grant).

4. Create separate entries for each receipt of State Funds such as the State General Fund, Education Trust Fund, departmental receipts, and all other state sources. List any supplemental appropriations separately, and identify by Act number.

Agencies that received additional authority for the $400 Employee Bonus (Act 2014-284) in fiscal year 2015 should show this amount as a separate line item as well.

Agencies with General Fund appropriation that was reappropriated after October 1, 2014 must show the additional appropriation in the FY 2015 "Actual" Column of the 2017 Budget Requests. The reappropriation should be listed on a separate line and labeled General Fund – Reversion Reappropriated.

Agencies with General Fund appropriation that is anticipated to be reappropriated after October 1, 2015 must show the additional appropriation in the FY 2016 "Budgeted" Column of the 2017 Budget Request. The amount may be on the same line as listed above for FY 2015.

To avoid double counting, ***DO NOT*** include reappropriations of Earmarked Funds in the receipts section on the EBO Form 1. These funds are already included in the unencumbered balance brought forward.

5. List any Transfers which are the amounts transferred from one department or fund to another department or fund when no service is received by the department transferring the funds. Do not include transfers as a part of total expenditures on EBO Forms 1 and 5. State to which department or fund the transfer is to be made (e.g., Transfer to ABC Board). Do not include department internal transfers.

6. List any Reversions which are amounts reverted to the fund from which the monies were originally appropriated. Do not include reversions as a part of total expenditures on the EBO Forms 1 and 5. Identify the fund to which the reversion is to be made (e.g., Reversion to State General Fund).

STAARS AGENCY BUDGET REQUEST CHEAT SHEET

STAARS 6000 Process Steps

Gather Source Material

Login to infoAdvantage > https://infoadv.staars.alabama.gov/BOE/BI

Set Your **Organization Code** and **Salary Projection** Code Dimensions

Run Data Dump Report, **REQUESTED PROJECTION**

Export the Data Dump to Excel®

Login to STAARS Budgeting > https://budget.staars.alabama.gov

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Go to **Budget Tasks > Formulate Budget Requests**

Click **Search** FORM 5 & FORM 6

From the List Select BUD REQ BY FUNCTION

Choose **Search** Or **New**

Enter **Request Code**, **Name / Function Name**, **Department**, **Fund**, **Function**, **Appropriation Class**, **Appropriation Unit**

Populate Tabs **Expenditures**, **Source of Funds**, **Position Change Results**, **Other Personnel Information**, **Position Changes**

Go to **Budget Tasks > Formulate Budget Requests**

Click **Search** FORM 1 & FORM 3

From the List Select BUD REQ BY DEPARTMENT

Choose **Search**

Locate your Agency Form **Select** your Agency Form, and **Edit** your Agency Form

Populate Tabs: **COF Balances Brought Forward**, **COF Receipts**, **COF Adjustments and End Balance**, **Capital Expenditures**, **Agency Description**

Login to infoAdvantage > https://infoadv.staars.alabama.gov/BOE/BI

Select Report **ABUD-REQ-001-FORMS 5, 2, 1, 3, 6**

Set Your **Organization Code** (Agency Number)

Check for Errors on **Forms 1, 2, 3, 5, 6**

Correct any errors in STAARS Budgeting

Rerun infoAdvantage, Export to PDF, Attach to **Forms 1 & Form 3**

Select Report **ABUD-REQ-004 Increase-Decrease Worksheet**

Export **Increase-Decrease** Worksheet to Excel

Complete **Justifications** By **Fund and Object**

Once complete attach to **Form 1 & Form 3**

STAARS Training Resources
http://staarstraining.alabama.gov/

STAARS Helpdesk
(334) 353-9000 or
STAARS.support@finance.alabama.gov

FORM 7 INFORMATION TECHNOLOGY

The purpose of the EBO Form 7 spreadsheet is to meet the reporting requirements to justify, describe, and plan for all Information Technology (IT) related budget expenditures, and IT projects (either ongoing or planned) for FY 2017, regardless of funding source or program. IT related budget request expenditures and projects are defined in the *Code of Alabama, 1975 Section 41-28-2* as "automated data processing, communications systems and services, wide area and local area networks, the Internet, electronic information systems and related information, databases, equipment, goods, and services."

EBO Form No. 7 consists of four types of tabs (forms) contained within a single spreadsheet.

- Coversheet: Required
- Other IT: Required
- Proj 01 – Proj 10: Agency Projects. Required submission discussed in IT Project tabs section.
- Total IT: Automatically calculated. Agencies cannot enter information in this tab.

Agencies must prepare the "Coversheet" tab, which contains general agency contact information, and the "Other IT" tab representing all non-project IT requested budget expenditures by major object. Planned and continuing IT projects for FY17 must be reported in the IT project spreadsheet tabs (Proj 01 – Proj 10). IT projects are defined as new or ongoing major IT endeavors to 1) increase the effectiveness or efficiency of business processes by applying information technology or using IT to comply with new requirements of business functions, or 2) major investments in IT services, hardware, or software or applications. IT endeavors with a total cost of $250,000.00 or more must be reported as an IT project. Agencies are not allowed to use project phases or other means to circumvent the cost threshold. Agencies participating in a multi-agency or enterprise IT project must report the agency's cost as an IT project if the total project cost for all participating agencies exceeds $250,000.00. Participating agencies should use the same project name for multi-agency or enterprise IT projects such as STAARS or CARES.

All figures should be representative of the entire agency's IT spend, and NOT just the agency IT organization. The Total IT costs are reflected in the next to last tab, which adds up all IT costs entered in the "Other IT" and Project tabs. The last tab is for State office use only. Detailed instructions for the EBO Form 7 spreadsheet are described below.

Refer all questions regarding the preparation of EBO Form No. 7 or these instructions to the Office of Information Technology at infoOIT@oit.alabama.gov. Additional information and frequently asked questions are shown the Documents section of the OIT website: http://www.oit.alabama.gov/

Coversheet Tab

Coversheet – All agencies are required to complete and submit the coversheet.

1. AGENCY NAME - Identify the agency name
2. AGENCY CAS NO - Identify three-digit agency CAS number. CAS numbers can be found on the Comptroller's website at: http://comptroller.alabama.gov/pdfs/ChartofAccts/agcy.pdf
3. AGENCY CAS ORG. NO. - CAS 4 character organization code – (Optional) * Note: See Special Instructions #3 for additional information.
4. NAME - The agency person who can be called if there are any questions or clarifications needed on the submission.
5. TITLE, PHONE, E-MAIL - The title, phone number and e-mail address of agency contact.

State of Alabama EBO Form 7 - Information Technology	**Agency IT Budget Request**		
Agency Name:	1	**Agency CAS No.**	2
		Agency CAS Org. No. (Optional)	3
Agency Contact Information			
Name	4		
Title:	5		
Phone:	5		
E-mail:	5		

Other IT Budget Tab

Other IT Budget - All agencies are required to complete and submit one "Other IT" spreadsheet tab. The "Other IT" represents agency IT items included in the agency budget request but are not related to IT projects (Reported Separately). The "Other IT" budget request is the total agency IT budgeted expenditures excluding separately reported IT projects.

1. Please provide the requested amount for all IT budgeted or planned IT expenditures for all funds by major object being requested in FY2017. (Agency total and not the agency IT organization). Show totals rounding to the nearest dollar. Any IT projects submitted separately should be excluded in the amounts.
2. Show IT related staff included in budget request. Full Time Equivalents (FTE). An employee that works only half time during the year would be .50 FTE. Similarly, a new mid-year hire working full time would also be .50 FTE because the employee is only working a half year. An employee working half time on maintaining the agency IT applications or infrastructure and half time on an IT project would be counted as .50 on the total "Other IT" staff and .50 as part of the IT project IT staff. (Use two decimals)
   a. Number of state staff with IT classifications (See listing)
   b. Number of state staff engaged in IT related functions, but without IT classifications: "No Title at Conversion", "Retired State Employee", other state staff doing IT work or functions.
   c. Ancillary or Support staff providing administrative support to the IT organization such as ASAs and other support staff.
   d. IT related Contractors on site or teleworking who do IT related work or functions under contract, MOU or MOA for the agency.

State of Alabama EBO Form 7 - Information Technology	Agency IT Budget Request **Total Other IT Budget - IT Costs not related to IT Projects** (Excluding IT Projects Submitted Separately)	
Object Code	**Object Definition**	**Requested 2017** (Whole Dollars)
0100	Personnel Costs	
0200	Employee Benefits	
0300	Travel-In-State	
0400	Travel-Out-Of-State	
0500	Repairs and Maintenance	
0600	Rentals and Leases	
0700	Utilities and Communication	
0800	Professional Services	
0900	Supplies, Materials and Operating Exp	
1000	Transportation Equipment Operations	
1100	Grants and Benefits	
1200	Capital Outlay	
1300	Transportation Equipment Purchases	
1400	Other Equipment Purchases	
1500	Debt Service	
1600	Miscellaneous	
	IT Operations Total	$ -
Operations IT Staffing (FTE) - (Two Decimals)		
a. IT State Staff with IT Classifications (FTE)		
b. State Staff doing IT functions (FTE)		
c. Ancillary or Support State Staff (FTE)		
d. Contract Staff		
	IT Operations Staffing Total	0.00

Proj 01 – Proj 10 Tabs

Proj 01 – Proj 10 – The spreadsheet allows 10 IT projects to be reported separately. IT projects are defined as new or ongoing major IT endeavors to 1) increase the effectiveness or efficiency of business processes by applying information technology or using IT to comply with new requirements of business functions, or 2) major investments in IT services, hardware, or software or applications. IT endeavors with a total cost of $250,000.00 or more must be reported as an IT project.

All agencies are required to complete and submit "Proj 01" – even if there are not any IT projects. Agencies without any IT projects meeting the threshold should complete "Proj 01" and enter zero (0) for each object and for each type of project staff shown. Proj 02- Proj 10 tabs should be left blank.

1. PROJECT TITLE/NAME - Identify the agency's project title or name.

2. START DATE (MM/DD/YYY) - Date IT project started if ongoing or continuing, or the planned start date if the IT project is new.

3. PROJECT DESCRIPTION - The IT project's description or function – be specific as possible. If the IT project is to replace 300 computers and 3 servers then the IT project would be "Acquire, configure and install 250 desktop computers, 40 laptops, and 10 tablets and 3 database servers".

4. COMPLETION DATE (MM/DD/YYY) - The planned completion date of the IT Project.

5. PROJECT PRIORITY - Agency priority number for the IT project. The priority number should be from 1 through the total number of projects with 1 being the highest priority. Duplicate priority numbers are not allowed – there is only one "1" and one "2" and so forth. This is an agency.

6. TOTAL PROJECT COSTS - Total IT Project cost. Round to the nearest whole dollar.

7. TOTAL COSTS TO DATE: - Total amount spent or anticipated expenditures on continuing projects through 9/30/2016 for ongoing or continuing project. The total project cost for new projects beginning in FY2017 would be zero (0).

8. BUDGETED 2016 (Optional) - Show the IT project's budgeted amounts by object for FY16 for ongoing or continuing IT projects or projects starting in FY2016. Show zero (0) dollars for projects starting in FY2017.

9. REQUESTED 2017 - Show the IT projects requested amounts by object for the FY2017. Round to the nearest dollar. Show whole dollars only.

10. PROJECT STAFFING - The full time equivalents (FTE) of staff assigned to the project. The FTE is on the IT project basis. An employee working half time on the project for a full year during FY17 would be considered .50 FTE. Similarly, an employee working half time on a project that only last for 6 months during FY2017 would also be considered as .50 FTE. Show IT related staff included the budget request that will be assigned to work on the project.

    a. Number of state staff with IT classifications (See listing)
    b. Number of state staff engaged in IT related functions but without IT classifications: "No Title at Conversion", "Retired State Employee", other state staff doing IT jobs.
    c. Ancillary or Support staff are staff that provide administrative support to the IT organization such as ASAs and other support staff
    d. IT related Contractors on site or teleworking who do IT related work or functions under contract, MOU or MOA for the agency.

State of Alabama EBO Form 7 - Information Technology	Agency IT Budget Request	
	Ongoing and Planned IT Projects (Submit each IT Project on a Separate Tab)	**Project #**

IT Project Budget Information

Project Title/Name:	1	**Start Date:** (MM/DD/YYYY)	2
Project Description:	3	**Completion Date:** (MM/DD/YYYY)	4
Project Priority :	5	**Total Project Costs:** (Whole Dollars)	6
		Total Costs to Date: (As of 9/30/2014)	7

IT Project Budget Information

Object Code	Object Definition	Budgeted 2016 (Whole Dollars)	Requested 2017 (Whole Dollars)
0100	Personnel Costs	8	9
0200	Employee Benefits		
0300	Travel-In-State		
0400	Travel-Out-Of-State		
0500	Repairs and Maintenance		
0600	Rentals and Leases		
0700	Utilities and Communication		
0800	Professional Services		
0900	Supplies, Materials and Operating Exp		
1000	Transportation Equipment Operations		
1100	Grants and Benefits		
1200	Capital Outlay		
1300	Transportation Equipment Purchases		
1400	Other Equipment Purchases		
1500	Debt Service		
1600	Miscellaneous		
	Total Project Cost/Expenditures	$ -	$ -

Project Staffing (FTE) Duration of Project - (Two Decimals)

a. IT State Staff with IT Classifications (FTE)	10	
b. State Staff doing IT functions (FTE)		
c. Ancillary or Support State Staff (FTE)		
d. Contract Staff		
Project Staffing Totals	0.00	0.00

Special Instructions

1. Agencies with more than ten IT projects meeting the threshold can submit multiple spreadsheets. The first spreadsheet submitted should contain the agency total "Other IT" budget request. Complete the coversheet and as many of the project spreadsheet(s) as needed.
2. Agencies whose IT staff is only partially allocated to an IT project. If an IT staff person is working 25% of their time on an IT project and the remaining 75% of their time is spent on maintaining existing applications or infrastructure, the agency should include the .25 FTE as part of the project staff and include the .75 FTE as part of the "Other IT" staff. The total staff shown under "Other IT" and in the Proj 01 through Proj 10 tabs should not exceed the total anticipated IT staff. The total IT staff for all categories is automatically calculated and shown on the "Total IT" tab.

3. The "Agency CAS Org. No." or ORGN is optional. IT budgeting is not simple or necessarily along organizational lines. The CAS Org or ORGN code was an attempt to allow agencies to distribute the EBO Form 7 to the appropriate personnel for completion. All the completed EBO Form 7 would then be gather for submission. All ORGN submissions will be compiled and totaled by the state to create the "Agency" view. This means that each ORGN with any IT expenditures must complete and submit the appropriate spreadsheets – but the IT project priority must be unique and unduplicated for the agency. Only one ORGN can submit an IT project with the number "1" priority. The agency must submit all spreadsheets at the same time. It is the agency's responsibility to ensure that all ORGNs have completed the appropriate IT spreadsheets and have reviewed the project priority(s) to ensure there are no duplicate priority numbers. Valid ORGN submissions are below:
    - One Blank or One Total – Agencies may leave the ORGN Column blank or type in "Total" to indicate there will only be one EBO Form 7 submission for the agency with all ORGNs combined.
    - Multiple ORGN Codes – Agencies may submit one or more EBO Form 7s with each having a different agency ORGN. All ORGNs with any IT related budget items or IT project must submit a separate completed EBO Form 7. All submitted ORGN EBO Form 7s represent the total IT related expenditures and projects for the agency.

    One "All Other" and one or more ORGN EBO Form 7- Agencies also have the option of submitting individual EBO Form 7s for specific ORGN codes and then combining the rest of the agency using an ORGN code of "All Other" to indicate multiple organizations have been combined. The "All Other" combined with the specific ORGN EBO Form 7 submitted represents total IT related expenditures for the agency.