

STATE OF ALABAMA
Department of Finance



BUDGET REQUEST INSTRUCTIONS

Fiscal Year 2011

Bob Riley
Governor



STATE OF ALABAMA
OFFICE OF THE DIRECTOR OF FINANCE
STATE CAPITOL
MONTGOMERY, ALABAMA 36130

BOB RILEY
GOVERNOR

BILL NEWTON
ACTING DIRECTOR OF FINANCE

September 15, 2009

MEMORANDUM

TO: All State Departments, Boards, Bureaus, Commissions, Agencies, and Offices

FROM: Bill Newton *Bill Newton*
Acting Director of Finance

RE: FY 2011 Budget Request

The forms and instructions for submission of your FY 2011 budget request are available at www.budget.alabama.gov. Since the due date for budget requests as set by law is on Sunday, November 1, all Budget Requests will be due **no later than Monday, November 2, 2009.**

If your submission is not received by the due date, we cannot guarantee its inclusion in the Executive Budget Document.

Please contact your budget analyst in the Executive Budget Office (334-242-7230) if you have any questions concerning preparation of the budget forms and other budgetary matters.

Thank you for your continued cooperation.

BN/amf

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SUBMITTING THE BUDGET REQUEST

Direct questions concerning the budget forms and/or instructions to the Executive Budget Office, telephone number (334) 242-7230, or ATTNET number 220-7230. The budget analyst assigned to your agency will be available to provide technical assistance in the development of your budget.

1. **Due Date** – Since the due date for budget request packages as set by law is on Sunday, November 1, 2009, budget request will be due **Monday, November 2, 2009**. (§ 41-4-84, *Code of Alabama 1975*).
2. **EBO Forms** – Forms and instructions are available on the Internet at the Executive Budget Office's website <http://www.budget.alabama.gov>. From the EBO home page, select the Documents and Forms tab which will lead to links containing the Budget Request Forms and Instructions.
3. **Signature** - Have the EBO Form No. 1 signed by the agency head.
4. **EBO Copies** – Send an **original and one copy** to the Executive Budget Office as follows:

State Hand Mail Address:

Department of Finance
Executive Budget Office
P. O. Box 302610
Montgomery, Alabama 36130-2610

Physical Street Address:

Executive Budget Office
Alabama State House
11 S. Union St, Suite 237
Montgomery, Alabama 36104

LFO Copies - Forward **five copies** to the Legislative Fiscal Office as follows:

Legislative Fiscal Office
P. O. Box 3003525
Montgomery, Alabama 36130-3525

EPO Copies – Forward **one copy** to the Executive Planning Office (formerly known as the SMART Office) as follows:

Executive Planning Office
100 North Union Street, Suite 750
Montgomery, Alabama 36130

5. **Revisions** - If a revision to your Budget Request necessitates submitting a new request to the Executive Budget Office, please resubmit an entire revised original (not just revised pages) with the word "REVISION" noted in the top right corner, *resubmit* five copies to the Legislative Fiscal Office, *and resubmit* one copy to the Executive Planning Office.

GENERAL INSTRUCTIONS

Roll Over Appropriations – All agencies with General Fund and Education Trust Fund monies that were reappropriated after October 1, 2008 must show the additional appropriation in the FY 2009 Actual column of the 2011 Budget Requests. The reappropriation should be listed on a separate line and labeled either General Fund or ETF – Reversion Reappropriated (i.e., General Fund – Reversion Reappropriated).

All agencies with General Fund and Education Trust Fund monies that were or are anticipated to be reappropriated after October 1, 2009 must show the additional appropriation in the FY 2010 Budgeted column of the 2011 Budget Requests. The amount may be on the same line as listed above for FY 2009.

Agencies ***SHOULD NOT*** include reappropriations of Other Funds in the receipts section on EBO Form No. 1. These funds are already included in the unencumbered balance brought forward.

Agencies ***SHOULD*** include reappropriations of General Fund, Education Trust Fund, or Other Funds as a separate breakdown in the Source of Funds section(s) on EBO Form No. 5 and EBO Form No. 2 (if applicable).

FY 2009 General Fund Reductions per Act 2009-512 (i.e., FMAP savings, line 1800 reductions or other reductions) – Act 2009-512, the FY 2009 General Fund Supplemental Bill, reduced agency General Fund appropriations due to FMAP Savings, line 1800 reductions (due to the Governor’s Deficit Prevention Plan of December 15, 2008), and other reductions. Please show these reductions to your agency’s State General Fund appropriation as “State General Fund Reduction (Act 2009-512)”, (see item number 14 on page 28) on the EBO Form No.1.

American Recovery and Reinvestment Act of 2009 (ARRA) – As your agency develops the fiscal year 2011 Budget Request, list ARRA funds on a separate line for FY 2009, FY 2010, and FY 2011, as applicable. Also, State Fiscal Stabilization Funds, if applicable, should be listed separately from other ARRA funds.

Longevity Bonus – The *Code of Alabama 1975*, Section 36-6-11, states that “each fiscal year in which an employee does not receive a cost of living increase in compensation, each per annum amount shall be increased by one hundred dollars (\$100) per year to a maximum amount of one thousand dollars (\$1,000) for 25 years of total service as long as the employee remains in service.”

	Original Longevity (FY 2009)	1st Year w/o COLA (FY 2010)	2nd Year w/o COLA (FY 2011)
5 + years of service	\$300	\$400	\$500
10 + years of service	\$400	\$500	\$600
15 + years of service	\$500	\$600	\$700
20 + years of service	\$600	\$700	\$800
25 + years of service	\$700	\$800	\$900

SEIB Insurance Payment Date Change – On August 19, 2009, SEIB voted to change the date that the state pays their portion of the insurance premium for state employees from the 15th of the month to the 1st of the month effective October 1, 2010. This means that your agency will save one month of premium charges during fiscal year 2010 (the payment that would have been due on September 15th, will now be paid on October 1st).

ISD Charges – ISD charges are estimated to increase by the following in FY 2011:

SERVICE	RATE ADJUSTMENT
CPU Services	9% increase
Authentication & Email	8% increase
Application Services	8% increase
FRMS	10% increase
Customer Services	3% increase
Systems Administration	9% increase
IT Planning, Standards & Compliance	No change
Voice Services	9% increase
Network Services	10% increase

Explanation of Agency Increase (Decrease) - Create an agency-level summary that reconciles requested funding increases and decreases in an itemized format by major expense object as shown in the example on page 14. The increases and decreases must match the increases and decreases on the agency summary EBO Form No. 5 or No. 2, as applicable.

Board Members Compensation - Compensation for attendance at meetings is now subject to FICA withholdings. Please budget accordingly. For additional procedures and 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>, select Board Member Training, then Resource Manual.

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

Zero Balances - Omit zeros or dots in spaces where figures are not applicable.

Percent Increase or Decrease from Prior Year - Show the percentage to two decimal places (e.g., 5.45 or 22.00). When there is not an amount shown in the FY 2010 column and there is an amount shown in the FY 2011 column, the percent of increase should be shown by five dots (.....).

Rounding - Round all figures to the nearest dollar and omit all decimal points and zeros. Do not include cents.

Page Numbering - Number pages consecutively at the bottom center of each page of the budget request, beginning with EBO Form No. 1.

HELPFUL CENTRAL ACCOUNTING SYSTEM (CAS) REPORTS

Use the reports listed below as a reference source to obtain data needed to complete the EBO Budget Request forms.

EBO FORM NO. 1 – Actual Receipts Column for FY 2009

- a. [A203 DETAIL LISTING OF REVENUES VS. BUDGET](#) for budget fiscal year 2009 (September 2009 accounting period). Refer to the column entitled "FISCAL YTD REVENUES RECOGNIZED". Non-General Fund Receipts will be listed on this report.

EBO FORM NO. 1 – Actual Expenditures for FY 2009

- b. [P441 EOY BUDGET MANAGEMENT REPORT](#) and refer to the column entitled "TOTAL COMMITMENTS" which includes expenditures, purchase orders and year-end encumbrances. Expenditures by fund, appropriation unit, activity and object code may be obtained from this report.

EBO FORM NO. 5 – Actual Expenditures by Object for FY 2009

- c. [P441 EOY BUDGET MANAGEMENT REPORT](#) and refer to the column entitled "TOTAL COMMITMENTS" which includes expenditures, purchase orders and year-end encumbrances. Expenditures by fund, appropriation unit, activity and object code may be obtained from this report.

EBO FORM NO. 1 – Unencumbered Balance Brought Forward for FY 2009

- d. [CASH RECONCILIATION REPORT \(SGCBC115\)](#) can be used when calculating beginning and ending cash balances for each fund to come up to the Unencumbered Balance Brought Forward on EBO Form No. 1.

EXPENDITURE CATEGORIES

The following categories are the major objects of expenditure that will be used on the budget forms for submission of the FY 2011 Budget Request. For further detail regarding expenditure objects, please refer to the Chart of Accounts published by the State Comptroller's Office, which may also be found on the Internet at <http://www.comptroller.alabama.gov>.

- 0100 Personnel Costs - Includes all personnel costs classified as payroll costs. Includes all costs relating to personnel such as regular and part-time salaries and wages, overtime earnings, special allowances paid to law enforcement officers, employee termination costs, and longevity pay. Also includes the compensation to board/commission members for their attendance at official board meetings. All other compensation paid to board/commission members for travel should be budgeted under object code 0300.
- 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. The following rates should be used to compute employee benefits for the following fiscal years:

FICA (Social Security)

2009 Calendar Year - 7.65%, maximum \$106,800
 2009 Calendar Year - 1.45% over \$106,800
 2010 Calendar Year - 7.65%, projected maximum \$111,000*
 2010 Calendar Year - 1.45% over \$111,000*
 2011 Calendar Year - 7.65%, projected maximum \$115,800*
 2011 Calendar Year - 1.45% over \$115,800*

		<u>FY 2010</u>	<u>FY 2011</u>
<u>RETIREMENT</u>	Teachers	12.51%	13.38%*
<u>CONTRIBUTIONS</u>	Judicial	24.20%	26.68%*
	Law enforcement	30.57%	32.28%*
	All other state agencies	11.94%	12.94%*
<u>GROUP HEALTH INSURANCE</u> -Per Employee Projection			
State Employees (SEIB)		\$805 monthly	\$880*monthly
Public Education Employees (PEEHIP)		\$752 monthly	\$995*monthly

*These are projected rates only.

Inquiries about amounts of unemployment compensation should be directed to the Department of Industrial Relations (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, this includes charges for meals, lodging, fees, and tips. Refer to the Department of Finance's Fiscal Policy and Procedures Manual. [Effective January 1, 2009, the mileage rate for persons traveling in privately owned vehicles on official business for the state is 55 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 (including both operating and capital leases) for land, buildings, automotive equipment, office furniture and equipment, data processing equipment, printing and duplicating equipment, pager rental, as well as 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 transfers made to the State Personnel Department.
- 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 (see page 10).
- 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 over \$500 except those related to transportation. All weapons are included regardless of price. Includes 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. (Use 0900 for items less than \$500.)
- 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 fiscal year 2010 by September 30, 2009. 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:

<u>Liability Index</u>	<u>Annual Rate</u>	<u>Liability Index</u>	<u>Annual Rate</u>
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.

<u>Vehicles</u>	<u>Premiums</u>	<u>Drivers</u>	<u>Premiums</u>
Class 001	\$392.00	Class I	\$64.00
Class 002	\$434.00	Class II	No Charge
Class 003	\$589.00		
Class 004	\$738.00		
Class 005	\$893.00		

For information on the following types of coverage contact [Carl Walter](#) in the Division of Risk Management at (334) 223-6138.

Automobile Physical Damage Coverage - This optional coverage is available to cover damage to vehicles.

Property Insurance - This is the State Insurance Fund that provides coverage for buildings and contents, blanket replacement coverage, electronic data processing equipment, transit and builders risk insurance.

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 \$2.00 per employee per year for FY 2011.

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 its experience rating.

COMPILATION OF BUDGET REQUEST – AN OVERVIEW

An agency, or other governmental entity, could consist of one or more programs. A "program" shall mean a system of related activities required to achieve a specific objective, by providing services to an identified clientele or group of recipients. The Central Accounting System (CAS) captures and reports programs as appropriation units, which shall mean the same as "program". Begin preparing the budget request at the fund level of each program.

- Step No. 1 Prepare an expense detail for each activity in the department's structure. The expense detail is used to complete EBO Form No. 5 and, therefore, should be developed on the basis of major objects of expenditure (see page 5 for definitions of major objects of expenditure).
- Step No. 2 Identify the source of funds for each activity. Complete EBO Form No. 5 for each separate fund.
- Step No. 3 Combine source of funds and complete a summary of EBO Form No. 5 for each activity.
- Step No. 4 Summarize all the activities into their applicable programs and complete EBO Form No. 5 for each program. If the department has only one program, one activity, and one fund, then only one EBO Form No. 5 will have to be prepared.
- Step No. 5 Complete an EBO Form No. 5 for program "050 - CAPITAL OUTLAY EXPENDITURES" to show all capital outlay expenditures for each of the three fiscal years. Code these expenditures in the appropriate object codes from 0100 to 1600, if applicable.
- Step No. 6 Compile EBO Form No. 2 from the information on EBO Form No. 5 programs and activities. If the department has only one program and one activity, no EBO Form No. 2 is required.
- Step No. 7 Complete EBO Form No. 3 for all FY 2011 capital expenditure, transportation equipment and other equipment proposals.
- Step No. 8 Complete a Summary EBO Form No. 1 for all funds. Balance brought forward, actual receipts, etc. for FY 2009 should correspond with the year-end reports for the September 2009 accounting period.

Step No. 9 Complete a Summary EBO Form No. 6 listing all personnel actually employed in FY 2009, those budgeted for FY 2010 and those requested for FY 2011. Personnel should be grouped according to classification.

Step No. 10 Prepare and include an agency summary that itemizes and explains, by major expenditure object, increases and decreases in requested funding. Use the format shown in the example on page 15.

Step No. 11 Forms should be arranged in the following order for submission to the Executive Budget Office:

- | | | |
|------|-----------------------------------------------------------------|--------------------------------------------------------------------------------|
| (1) | Cover Letter | Addressed to the Director of Finance |
| (2) | Program Analysis | New or discontinued program information |
| (3) | Explanation of Requests | Itemized explanation of agency increases (decreases)
See example on page 14 |
| (4) | EBO Form No. 1 | Estimated condition of funds |
| (5) | EBO Form No. 2 | Agency summary budget request (if applicable) |
| (6) | EBO Form No. 3 | Agency capital expenditures |
| (7) | EBO Form No. 5 | Agency summary - all programs in one agency |
| (8) | EBO Form No. 5 | Program summary - all related activities in one program |
| (9) | EBO Form No. 5 | Activity summary - all funds in one activity |
| (10) | More than one Program Repeat items (8) and (9) for each program | |
| (11) | EBO Form No. 6 | Personnel classification |

Some of the above forms may not apply to your agency. Contact your Budget Analyst if you need assistance at 334-242-7230.

**DEPARTMENT ON AGRICULTURE AND INDUSTRIES
EXPLANATION OF REQUESTED INCREASES AND DECREASES
FY 2011**

	General Fund	Earmarked Funds	Inc/Dec TOTAL
FY 2010 Budgeted Expenditures (EBO Form No. 1)	730,505	332,742	1,063,247
FY 2011 INCREASES (DECREASES)			
PERSONNEL:			
<i>Please separate all new hires increases/decreases from current personnel.</i>			
New hires as follows:			
(1) Ag & Consumer Protection Spec. - (1) IT Spec. - (1) Ag Development Spec. Eliminates one Accountant and one Lab Technician position	(20,700)	18,479	(2,221)
Merit/probational raises for new hires	886		886
Merit and probational raises for current personnel	1,314		1,314
Increase in longevity	3,000		3,000
Reduction in termination costs		(8,635)	(8,635)
Promotions: Accountant I to Staff Accountant & ASA I to ASA II (2 employees)	18,462		18,462
Est. Overtime pay due to drought	15,888	20,246	36,134
<i>Subtotal</i>	18,850	30,090	48,940
EMPLOYEE BENEFITS:			
1 Month Insurance savings - due to payment date change 10/01/10	(11,270)	(6,440)	(17,710)
Insurance premium increase	420	240	660
FICA, and retirement contributions for new hires	10,521	6,762	17,283
FICA, and retirement contributions for promotions	7,271		
Increase in benefits due to merit raises for current personnel	4,100	4,206	8,306
<i>Subtotal</i>	11,042	4,768	15,810
TRAVEL-IN-STATE:			
Increase travel for new hires	1,000		1,000
Increase number of site inspections and workshops	2,000		2,000
<i>Subtotal</i>	3,000		3,000
TRAVEL-OUT-STATE:			
Increase travel for new hires	1,700		1,700
REPAIRS AND MAINTENANCE:			
Decrease in repair costs - replacing roof	41,000	(48,000)	(7,000)
UTILITIES & COMMUNICATIONS:			
Increase in utility rates		1,000	1,000
To purchase communications equipment for field work.		1,000	1,000
<i>Subtotal</i>	-	2,000	2,000
PROFESSIONAL SERVICES			
Special Services have completed contract study	(32,897)		(32,897)
TRANSPORTATION EQUIPMENT OPERATIONS:			
Increased gasoline costs	3,800		3,800
GRANTS & BENEFITS:			
Increase grants to agricultural districts and on-site workshops	(120,000)	95,000	(25,000)
CAPITAL OUTLAY:			
Roof replacement		25,000	25,000
Purchase of Land	50,000		50,000
<i>Subtotal</i>	50,000	25,000	75,000
TRANSPORTATION EQUIPMENT PURCHASE:			
5-Automobiles	6,000		6,000
Trailers/Haulers	6,500		6,500
<i>Subtotal</i>	12,500	-	12,500
OTHER EQUIPMENT PURCHASES:			
Poultry Equipment		5,000	5,000
TOTAL REQUESTED INCREASE (DECREASE)	(11,005)	113,858	102,853
FY 2011 TOTAL REQUESTED EXPENDITURES (Must match Total on EBO Form No. 1)	719,500	446,600	1,166,100

EBO FORM NO. 5

PROGRAM SUMMARY

EBO Form No. 5 is used in three levels of budgeting compilation:

- A. Prepare one EBO Form No. 5 for each fund within an activity.
- B. Prepare one EBO Form No. 5 summary for each activity, and list all funds.
- C. Prepare one EBO Form No. 5 summary for each program, and list all activities and funds.

EBO Form No. 5 will be used to summarize worksheet data for the fund, activity and program level(s) of each agency. P441 EOY Budget Management Report for the period ending "year end" may be helpful in completing EBO Form No. 5.

The following detailed instruction numbers pertain to the example on page 19.

1. **HEADING** - Identify the agency and complete the three-digit agency number.
2. **SEQUENCING** - Identify the page number of the sequence and total number of pages in the sequence (e.g., if you have three activities within a program, the summary page would be 1 of 4).
3. **CODE NAMES** - Identify the appropriate program and activity names. Fill in the organization name only if your agency budgets at the organization level in CAS.
4. **CODE NUMBERS** - Fill in the appropriate three-digit code number for each program and four-digit code number for each activity. Fill in the four-digit organization number if your agency budgets at the organization level in CAS.
5. **EXPENDITURES** - Identify expenditures within major objects of expenditure as defined in the Chart of Accounts section entitled, "Expenditure Categories". Complete a separate EBO Form No. 5 for each fund.

6. EMPLOYEES - Specify the actual number of employees utilized for FY 2009, budgeted for FY 2010, and requested for FY 2011. Number of 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. $1/1 = 1.00$). Two secretaries employed for six months are equal to one man-year of service (i.e. $6 \text{ months}/12 \text{ months} = .50 \times 2 \text{ secretaries} = 1.00 \text{ FTE}$). Show number of employees to two decimal places.
7. ACTUAL EXPENDITURES - Use the End-of-Year Budget Management Report (Report P441) to list actual expenditures for FY 2009. When listing these expenditures, use the totals from the "Total Commitments" column of the P441 Report, since this total includes expenditures, purchase orders, and encumbrances. Actual expenditures should never exceed the amount appropriated.
8. BUDGETED EXPENDITURES - Base expenditures for FY 2010 on the actual legislative appropriations and estimated revenues. This column should reflect the same numbers as those on your FY 2010 Operations Plan, including any approved revisions.
9. REQUESTED EXPENDITURES - This column represents the budget that you are requesting for FY 2011.
10. VARIANCES - Calculate the Amount of the Increase (Decrease) From Prior Year by subtracting column 8 (Budgeted Expenditures) from column 9 (Requested Expenditures).
11. PERCENTAGE - Calculate Percent by dividing column 10 by column 8 and multiply that result by 100 (i.e. $3,957 \div 195,706 = .0202$; and $.0202 \times 100 = 2.02$). The Percent of Increase or Decrease Prior Year should be shown to two decimal places. This may require adjusting the mode or setting on your calculator. When there is not an amount shown in column 8 (Budgeted Expenditures) and there is an amount shown in column 9 (Requested Expenditures), the percent of increase should be shown by inserting five dots (.....).
12. SOURCE OF FUNDS - Fill in the Source of Funds and the four-digit fund code number. Only one fund number should be on each page; however, it may be listed more than once.

For example, list the General Fund appropriation on one line and the General Fund appropriation from a special act on a separate line of the same form (multiple funds may appear on summary pages only). Total Funds must equal Total Expenditures for each of the three fiscal years. Total Funds on EBO Form No. 5 will not necessarily equal Total Receipts on EBO Form No. 1, but rather justify sources for expenditures for each of the three fiscal years.

13. SUPPLEMENTAL APPROPRIATIONS - Show any supplemental appropriations from separate acts on a separate line. For example, agencies that received additional appropriation authority during fiscal year 2009 (from Act 2009-512) should list that appropriation on a separate line on EBO Form No. 5 under the ACTUAL EXPENDITURES column.

Agencies that received additional appropriation authority for the 3.5% COLA for FY 2009 (Act 2007-282) should show these amounts as separate line items as well.

14. REVERSION REAPPROPRIATED – If the agency reappropriated any funds during the fiscal year, these amounts should be shown separately in the fiscal year 2009 Actual column or the fiscal year 2010 Budgeted column.
15. EXPANSION / DISCONTINUATION – If the agency will be either starting a major new service or discontinuing any existing services, attach a summary analysis (or include a footnote) explaining this Program Change.

Program Name: Agricultural Development Services (3)
Activity Name: Livestock Market News Services (3)
Organization Name: (3)

Program No.: 011 (4)
Activity No.: 0002 (4)
Budget Org No.: (4)

(5) MAJOR OBJECTS	(7) ACTUAL EXPENDITURES 2009	(8) BUDGETED EXPENDITURES 2010	(9) REQUESTED EXPENDITURES 2011	(10) INCREASE (DECREASE) FROM PRIOR YEAR	
				(10) AMOUNT	(11) PERCENT
(6) Number of Employees	12.00	12.00	12.50	0.50	4.17%
0100 Personnel Costs	191,206	194,850	199,696	4,846	2.49%
0200 Employee Benefits	40,500	46,965	44,224	(2,741)	-5.84%
0300 Travel-In-State	17,900	17,900	10,722	(7,178)	-40.10%
0400 Travel-Out-Of-State	3,360	850	1,200	350	41.18%
0500 Repairs and Maintenance	150	150	500	350	233.33%
0600 Rentals and Leases					
0700 Utilities and Communication	5,000	5,000	7,250	2,250	45.00%
0800 Professional Services			250	250
0900 Supplies, Materials and Operating Exp	9,765	8,500	5,200	(3,300)	-38.82%
1000 Transportation Equipment Operations	12,242	11,000	12,000	1,000	9.09%
1100 Grants and Benefits					
1200 Capital Outlay					
1300 Transportation Equipment Purchases	6,611	5,000	40,000	35,000 *	700.00%
1400 Other Equipment Purchases	6,220	3,790	30,000	26,210	691.56%
1500 Debt Service					
1600 Miscellaneous		4,000	4,000		
TOTAL EXPENDITURES	292,954	298,005	355,042	57,037	19.14%
FUND NO. (12) SOURCE OF FUNDS					
0100 State General Fund	231,610	236,988	275,682	38,694	16.33%
(13) 0100 State General Fund-Employee Payraise	3,875				
(13) 0100 State General Fund-Supplemental (Act 2009-512)	4,500				
(14) 0100 State General Fund-Reversion Reappropriated	5,675	6,705		(6,705)	-100.00%
0301 Federal Funds	21,010	28,665	53,860	25,195	87.89%
0300 Shipping Point Inspection Receipts	21,531	21,500	25,500	4,000	18.60%
(14) 0300 Shipping Point-Reversion Reappropriated	4,753	4,147		(4,147)	-100.00%
TOTAL SOURCE OF FUNDS	292,954	298,005	355,042	57,037	19.14%

(15) * Large increase in FY 2011 due to a legislative requirement to increase inspection activities, which require additional automobiles for state travel.

EBO FORM NO. 2

SUMMARY REQUEST

Prepare one EBO Form No. 2 as an agency summary of all EBO Forms No. 5 if there are multiple activities or programs. An agency with one program and one activity should not complete EBO Form No. 2.

Detailed instruction numbers refer to the example on page 22.

1. Identify the Agency and complete the three-digit agency number.
2. Identify the Page Number of the sequence and the total number of pages in the sequence used in the Agency Summary Budget Request.
3. List all programs and activities within each program in order of priority. Pay special attention to the format. The title of the program should be typed in ALL CAPITALS followed by a colon. The activities should be typed in upper and lower case and indented. Enter three-digit program number and four-digit activity code number in the left-hand column.
4. Show the Total Expenditures for each program for each of the three fiscal years and the increase (decrease) over prior year amounts and percentages. These amounts must match corresponding program totals on EBO Form No. 5.
5. Calculate Total Expenditures by summing all agency program expenditures for each fiscal year.

6. Develop an Agency Summary based on the format given in the example. Identify all applicable major objects of expenditure and their code numbers (major object code numbers are the same for all agencies). Do not include objects which have no expenditures. The agency summary is derived by summing the major objects of expenditure of all EBO Form No. 5 Program Summaries.
7. Verify that Total Expenditures under the agency summary equals Total Expenditures under the Program and Activity Summary (Item 7 = Item 5).
8. Show the Total Number of Employees for each fiscal year to equal the sum of Number of Employees shown on each EBO Form No. 5 Program Summary and the Total Number of Employees shown on EBO Form No. 6 Personnel Classification. Extend to two decimal places, e.g., 1.50 or 10.00.
9. Identify the agency Source of Funds and four-digit fund code numbers based on the format given. Total Funds must equal Total Expenditures in all columns but will not necessarily equal Total Receipts on EBO Form No. 1. Total Funds should justify Total Expenditures. List any supplemental appropriations separately and identify the Act number.

Agencies that received additional appropriation authority for the 3.5% COLA (Act 2007-282) in fiscal year 2009 should show these amounts as separate line items as well.

If the agency reappropriated any funds during the fiscal year, these amounts should be shown separately in the fiscal year 2009 Actual column or the fiscal year 2010 Budgeted column for the amounts expended in fiscal year 2009 or anticipated to be spent in fiscal year 2010.

10. Show Percent Increase or Decrease From Prior Year including two decimal places. When there is not an amount shown in FY 2010 column and there is an amount shown in the FY 2011 column, the percent of increase should be shown by five dots (.....).

PROGRAMS & ACTIVITIES (Listed in Priority Order)	ACTUAL 2009	BUDGETED 2010	REQUESTED 2011	INCREASE (DECREASE) FROM PRIOR YEAR	
				AMOUNT	(10) PERCENT
656 (3) ADMINISTRATIVE SERVICES PROGRAM:					
0441 (3) Executive Administration Activity	424,908	448,813	442,850	(5,963)	-1.33%
011 AGRICULTURAL DEVELOPMENT SERVICES PROGRAM:					
0002 Livestock Market News Services Activity	292,954	298,005	355,042	57,037	19.14%
0003 Marketing Development Activity	286,688	316,429	168,208	(148,221)	-46.84%
(4) TOTAL	579,642	614,434	523,250	(91,184)	-14.84%
050 CAPITAL OUTLAY PROGRAM:					
0003 Marketing Development Activity			200,000	200,000
(5) TOTAL EXPENDITURES	1,004,550	1,063,247	1,166,100	102,853	9.67%
(6) DEPARTMENT OF AGRICULTURE AND INDUSTRIES SUMMARY:					
0100 Personnel Costs	466,600	480,860	529,800	48,940	10.18%
0200 Employee Benefits	71,749	81,490	97,300	15,810	19.40%
0300 Travel - In-State	31,847	36,000	39,000	3,000	8.33%
0400 Travel - Out-of-State	4,241	4,500	6,200	1,700	37.78%
0500 Repairs and Maintenance	51,555	55,000	48,000	(7,000)	-12.73%
0700 Utilities and Communication	82,552	83,000	85,000	2,000	2.41%
0800 Professional Services	18,500	52,897	20,000	(32,897)	-62.19%
0900 Supplies, Materials and Operating Exp	25,890	25,500	25,500		
1000 Transportation Equipment Operations	10,875	15,000	18,800	3,800	25.33%
1100 Grants and Benefits	141,632	150,000	125,000	(25,000)	-16.67%
1200 Capital Outlay	24,875		75,000	75,000
1300 Transportation Equipment Purchases	50,900	50,000	62,500	12,500	25.00%
1400 Other Equipment Purchases	22,800	25,000	30,000	5,000	20.00%
1600 Miscellaneous	534	4,000	4,000		
(7) TOTAL EXPENDITURES	1,004,550	1,063,247	1,166,100	102,853	9.67%
(8) Total Number of Employees	22.00	21.00	21.00		
(9) SOURCE OF FUNDS:					
0100 State General Fund	585,495	723,800	719,500	(4,300)	-0.59%
0100 State General Fund-Employee Payraise	18,700				
0100 State General Fund-Supplemental (Act 2009-512)	10,000				
0100 State General Fund-Reversion Reappropriated	32,897	6,705		(6,705)	-100.00%
0485 Egg Inspection Fund	87,050	30,000	25,000	(5,000)	-16.67%
0300 Shipping Point Inspection Fund	210,000	233,890	250,000	16,110	6.89%
0300 Shipping Point-Reversion Reappropriated	5,425	7,524		(7,524)	-100.00%
0301 Federal Funds	54,983	61,328	171,600	110,272	179.81%
TOTAL SOURCE OF FUNDS	1,004,550	1,063,247	1,166,100	102,853	9.67%

EBO FORM NO. 3

CAPITAL EXPENDITURE PLAN

Prepare one EBO Form No. 3 at the agency level.

The purpose of EBO Form No. 3 is to justify, describe, and plan for financing all requested capital expenditures for FY 2011 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 category. Items having a useful life of less than one year should be identified as Object 1200 expenditures, not as capital expenditures. Capital Outlay, Transportation Equipment Purchases, and Other Equipment Purchases were defined under "Expenditure Categories". All figures should be representative of the entire agency.

The detailed instruction numbers for EBO Form No. 3 apply to the example on page 25.

1. Identify the agency and complete the three-digit agency number.
2. Identify the page number of the sequence and the total number of pages in the sequence.
3. Identify the items requested in order of priority.
4. Show the estimated cost under the appropriate capital expenditure category.
5. Identify the code number of the program affected by the expenditure. Capital Outlay expenditures should be budgeted to program 050 if it is a multi-year appropriation.
6. Specify the location(s) for use of the proposed item (e.g., Montgomery, Statewide, Headquarters, Dothan, etc.)
7. Indicate the proposed sources and/or methods of financing (e.g., General Fund, Federal Funds, fees, etc.)
8. Indicate the four-digit fund code number from which each item will be funded.
9. Total each column of capital expenditures. Totals must equal the object totals shown under the Agency Summary on EBO Form No. 2 for fiscal year 2011 and Program Summary EBO Form No. 5 for fiscal year 2011.

10. Prepare a brief narrative description and justification concerning the use of the proposed item. Explain why it is needed and estimate the potential effect on services provided. For Capital Outlay expenditures, provide an approximate completion date.

IDENTIFICATION OF REQUESTED ITEMS (Priority Listing if Multiple Items) (3)	(4)			(5)	(6)	(7)	(8)
	CAPITAL OUTLAY	TRANSPORTATION EQUIPMENT PURCHASES	OTHER EQUIPMENT PURCHASES	PROGRAM AFFECTED	LOCATION	SOURCE OF FINANCING	FUND CODE NO.
1 (5) Automobiles		40,000		011	Headquarters	SGF	0100
2 Trailers		22,500		011	Headquarters	SGF	0100
3 Poultry Equipment			30,000	011	Statewide	Federal	0301
4 Purchase of Land	50,000			011	Montgomery	SGF	0100
5 Roof replacement	25,000			050	Montgomery	Ag Fees	0301
TOTALS (9)	75,000	62,500	30,000				

(10) DESCRIPTION AND JUSTIFICATION:

- 1 Needed for increased inspections
- 2 Replace outdated equipment
- 3 Equipment for new site
- 4 Purchase of land for new building site
- 5 Re-roofing admin building, to be completed by September 2011.

EBO FORM NO. 1

CONDITION OF FUNDS

Prepare one EBO Form No. 1 to summarize all agency 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.

Detailed instruction numbers apply to the example on page 29.

1. Identify the agency and complete the three-digit agency number.
2. Show actual receipts and expenditures for FY 2009, budgeted receipts and expenditures for FY 2010 and requested receipts and expenditures for FY 2011. Receipt figures for FY 2009 should agree with the year-end Detail Listing of Revenues vs. Budget Report (A203) for budget fiscal year 2009 (September 2009 accounting period). All numbers should be rounded to the nearest dollar (do not include decimal places). Refer to the column entitled "Fiscal Year to Date Revenue Recognized" in the report noted above for each fund.
3. Calculate the Amount of Increase (Decrease) From Prior Year by subtracting the FY 2010 fund amount from the FY 2011 fund amount.
4. Calculate the Percent of Increase (Decrease) From Prior Year by dividing the Amount of Increase/(Decrease) by the FY 2010 budgeted fund amount. The percent figure should be shown to two decimal places (i.e. 2.13%).
5. Using the Cash Reconciliation Report (C115), calculate the Unencumbered Balance Brought Forward by subtracting from Beginning Cash any prior year (other than the one just ended) expenses and/or prior year unpaid purchase orders and encumbrances.
6. Fill in the appropriate four-digit fund code numbers assigned by the State Comptroller's Office.

7. List all receipts of Federal and Local Funds such as federal matching funds, federal grants and local funds. Show each source separately; e.g., Federal Grant.
8. List all receipts 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 appropriation authority for the 3.5% COLA (Act 2007-282) in fiscal year 2009 should show this amount as a separate line items as well.

All agencies with General Fund and Education Trust Fund monies that were reappropriated after October 1, 2008 must show the additional appropriation in the FY 2009 Actual column of the 2011 Budget Requests. The reappropriation should be listed on a separate line and labeled either General Fund or ETF – Reversion Reappropriated (i.e., General Fund – Reversion Reappropriated).

All agencies with General Fund and Education Trust Fund monies that were or are anticipated to be reappropriated after October 1, 2009 must show the additional appropriation in the FY 2010 Budgeted column of the 2011 Budget Requests. The amount may be on the same line as listed above for FY 2009.

Agencies ***SHOULD NOT*** include reappropriations of Other Funds in the receipts section on the EBO Form No. 1. These funds are already included in the unencumbered balance brought forward.

9. Calculate Total Receipts as the aggregate total of all receipts for the fiscal year but do not include the Unencumbered Balance Brought Forward.
10. Calculate Total Available by adding the Unencumbered Balance Brought Forward and Total Receipts (Item 5 + Item 9).
11. Ensure Expenditures equal Total Expenditures on EBO Form No. 2 and Total Expenditures on Program Summary EBO Form No.5 for each fiscal year.

12. List any Transfers which are the amounts transferred from one agency or fund to another agency or fund when no service is received by the agency transferring the funds. Do not include transfers as a part of total expenditures on EBO Form Nos. 1, 2, and 5. State to which agency or fund the transfer is to be made (e.g., Transfer to ABC Board). Do not include intra-agency transfers.
13. 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 Form Nos. 1, 2, and 5. Identify the fund to which the reversion is to be made (e.g., Reversion to State General Fund).
14. List Reductions in Appropriations due to the fiscal year 2009 General Fund Supplemental Bill (Act 2009-512) separately from Reversions (Number 13, above). Act 2009-512, the FY 2009 General Fund Supplemental Bill, reduced agency General Fund appropriations due to FMAP Savings, line 1800 reductions (due to the Governor's Deficit Prevention Plan of December 15, 2008), and other reductions.
15. Calculate the Balance Unencumbered by subtracting Expenditures, Transfers and Reversions from Total Available (Item 14 = Item 10 - Items 11, 12, and 13). The Balance Unencumbered at the end of one fiscal year becomes the Unencumbered Balance Brought Forward for the beginning of the next fiscal year.

STATE OF ALABAMA EBO Form No. 1		AGENCY BUDGET REQUEST ESTIMATED CONDITION OF FUNDS			(1) Agency: Agency No.	Agriculture and Industries 001	
RECAP OF ALL FUNDS		(2)			INCREASE (DECREASE) FROM PRIOR YEAR		
		ACTUAL 2009	BUDGETED 2010	REQUESTED 2011	(3) AMOUNT	(4) PERCENT	
FUND NO.	RECEIPTS						
(5)	Unencumbered Balance Brought Forward	445,456	559,213	1,035,051	475,838	85.09%	
(6)	RECEIPTS:						
(7)	Federal and Local Funds:						
0300	Shipping Point Inspection Fund	210,000	281,000	155,000	(126,000)	-44.84%	
0301	Poultry and Egg Assoc.	25,867	30,000	20,000	(10,000)	-33.33%	
0301	Federal Grant	58,298	196,640	78,950	(117,690)	-59.85%	
0485	Egg Inspection Fund	87,050	60,940	65,000	4,060	6.66%	
0399	Federal Funds	100,000	250,000	115,000	(135,000)	-54.00%	
(8)	State Funds:						
0100	State General Fund	658,000	723,800	719,500	(4,300)	-0.59%	
0100	State General Fund - Reversion Reappropriated	32,897	6,705		(6,705)	-100.00%	
0100	State General Fund-Employee Payraise	18,700					
0100	State General Fund Supplemental (Act 2009-512)	10,000					
(9)	TOTAL RECEIPTS	1,200,812	1,549,085	1,153,450	(395,635)	-25.54%	
(10)	TOTAL AVAILABLE	1,646,268	2,108,298	2,188,501	80,203	3.80%	
(11)	LESS: EXPENDITURES	1,004,550	1,063,247	1,166,100	102,853	9.67%	
(12)	TRANSFERS TO AGRICULTURE MUSEUM BOARD	10,000	10,000	10,000			
(13)	REVERSIONS TO STATE GENERAL FUND	6,705					
(14)	STATE GENERAL FUND REDUCTION (Act 2009-512)	65,800					
(15)	BALANCE UNENCUMBERED	559,213	1,035,051	1,012,401	(22,650)	-2.19%	

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APPROVED *Agency Head*

Agency Head

October 25, 2009

Date

EBO FORM NO. 6
PERSONNEL CLASSIFICATION

Prepare EBO Form No. 6 - a one-page summary for the total agency.

Detailed instruction numbers apply to the example on page 32.

1. Identify the agency and complete the three-digit agency number.
2. Identify the page number of the sequence and the total number of pages in the sequence.
3. Indicate only the major groups of employee classifications utilized. Combine similar classifications; for example, Accountants, Inspectors, Engineers, Analysts, etc. would not be listed as individual classifications such as Analyst I, II, III, etc.
4. Indicate the number of employees in each classification grouping for each of the three years. Number of 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. $6\text{ months}/12\text{ months} = .50 \times 2\text{ secretaries} = 1.00\text{ FTE}$). Show number of employees to two decimal places.
5. Indicate the total amount of salary for each category listed for each of the three years. Round personnel costs to the nearest dollar.
6. Show all additional personnel costs that are not a part of regular salary on a separate line (e.g., termination costs, overtime, special allowances, board members' per diem, etc.).
7. Show the total paid or budgeted for longevity for each year on a separate line.

8. Indicate the total number of employees and personnel costs for each of the three years which should agree with the amounts presented on EBO Form No. 2 and the program summary EBO Form No. 5.

9. Other Personnel Information - the number of employees affected should be identified in one or more of the following categories for each of the three years.
 - (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 agency 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 agency 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.

NOTE: After completing EBO Form No. 6, compare it to the Agency Summary EBO Form No. 5 (or, EBO Form No. 2) to make sure that the totals on the EBO Form No. 6 agree with Object 0100.

(3) EMPLOYEE CLASSIFICATIONS	ACTUAL 2009		BUDGETED 2010		REQUESTED 2011	
	(4) NO. EMPLOYEES	(5) AMOUNT	(4) NO. EMPLOYEES	(5) AMOUNT	(4) NO. EMPLOYEES	(5) AMOUNT
Administrative Support Assistants	5.00	66,164	5.00	66,953	3.00	39,052
Laboratory Technicians	3.00	52,996	2.00	37,641	2.00	39,523
Commissioner	1.00	77,619	1.00	77,700	1.00	81,585
AG & Consumer Protection Specialist	4.00	62,974	5.00	85,777	6.00	140,066
Accountants	4.00	76,789	3.00	67,361	2.00	41,710
Account Clerks	2.00	28,500	2.00	25,225	2.00	26,486
Information Technology Specialist	2.00	66,000	2.00	67,120	3.00	92,583
AG Development Specialist	1.00	21,083	1.00	31,083	2.00	61,166
(6) Termination Costs		12,875		20,000		5,129
(7) Longevity		1,600		2,000		2,500
(8) TOTALS	22.00	466,600	21.00	480,860	21.00	529,800
(9) OTHER PERSONNEL INFORMATION:	2009		2010		2011	
Number of Anniversary, Special, Promotional Raises	12.00		9.00		15.00	
Number of Special Merit Raises						
Number of New Positions						
Number of Vacant Positions Filled			1.00		3.00	
Actual Number of Employees on Sept 30th	22.00		21.00		21.00	