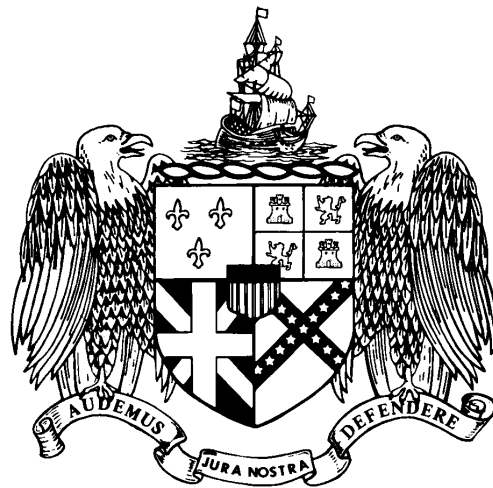


Operations Plan Instructions FY2018



State of Alabama
Department of Finance

Kay Ivey
Governor



Kay Ivey
Governor

STATE OF ALABAMA
Department of Finance
Office of the Director

State Capitol, Suite N-105
Montgomery, Alabama 36130
Telephone (334) 242-7160 Fax (334) 353-3300
www.finance.alabama.gov



Clinton Carter
Finance Director

June 15, 2017

MEMORANDUM

TO: All State Agencies, Boards, Commissions, Departments, or Institutions

FROM: Clinton Carter, Director of Finance

SUBJECT: FY 2018 Operations Plan Instructions

The State General Fund Appropriations Bill for FY 2018 (Act 2017-338) and the Education Trust Fund Appropriations Bill for FY 2018 (Act 2017-335) have been passed by the Alabama Legislature. Included is a copy of the section from the appropriations law pertaining to your agency, including your transfer amount to the State Personnel Department. You are requested to submit a plan of operations for FY 2018. **All submissions are due to the Executive Budget Office (EBO) no later than Monday, July 31, 2017.**

The FY 2018 Operations Plan Instructions are located on the EBO website at www.budget.alabama.gov.
ALL SUBMISSIONS MUST BE MADE THROUGH PERFORMANCE BUDGETING.

Please read the Operations Plan instructions thoroughly, paying close attention to changes and new information. Be sure to read the language sections at the end of the relative appropriation bill from which your agency is funded in order to become familiar with various requirements and restrictions. These acts may be downloaded from the Secretary of State's website at www.sos.alabama.gov by using the "Government Records" database to search for the act number.

Additionally, a Quarterly Performance Report will be required using Performance Budgeting. The initial submission will also be due on **Monday, July 31, 2017**. Information and instructions for submittal can be found on the Executive Budget Office website.

If you have any questions, please contact the Executive Budget Office at 334-242-7230. Thank you for your continued cooperation and assistance.

CC/lhl
Enclosures



Kay Ivey
Governor

STATE OF ALABAMA
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Clinton Carter
Finance Director

June 15, 2017

MEMORANDUM

TO: All General Fund and Education Trust Fund Transfer Agencies

**FROM: Clinton Carter
Director of Finance**

SUBJECT: FY 2018 Drawdown Schedules

In order to assist the Department of Finance in allocating the anticipated General Fund and Education Trust Fund (ETF) dollars to agencies, a drawdown schedule is requested of all agencies receiving General Fund and Education Trust Fund transfers.

Prepare a list of anticipated expenditure needs for the full twelve months of FY 2018. This list should be broken down reflecting funds to be drawn on **Wednesday** of weeks for which the funds are needed. Please be reminded that the total funds requested on the drawdown schedule by quarter must agree with the quarterly totals as reflected on the EBO Form No. 8. In order to assist in the timely planning of General Fund and Education Trust Fund releases, submit your drawdown schedule to the Executive Budget Office along with your agency's Operations Plan. **All submissions are due to the Executive Budget Office (EBO) no later than Monday, July 31, 2017.**

Please limit your requests to a minimum draw as needed in order to reserve sufficient operating funds for all agencies. If anticipated state revenues are insufficient to meet all weekly drawdown requests, you will be asked to revise your requests accordingly.

CC/lhl

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GENERAL INFORMATION

The purpose of the Operations Plan is to ensure that the objectives of the Legislature's FY2018 appropriations are satisfied. The fulfillment of these intentions will be monitored by the preparation of quarterly budgets based on legislative appropriations. According to the Budget Management Act, Section 41-19-1 et. seq., Code of Alabama 1975, the State Department of Finance will "review each Operations Plan to determine that it is consistent with policy decisions of the Governor and appropriations by the Legislature, that it reflects proper planning and efficient management methods and that appropriations have been made for the planned purpose and will not be exhausted before the end of the fiscal year."

Each budget unit must prepare an Operations Plan showing expenditures for each quarter of the fiscal year. The Operations Plan will identify the personnel costs, employee benefits, travel, supplies, equipment purchases, etc. Expenditures, contracts, and purchase orders in any one object code may not exceed the total annual amount budgeted for that object, fund, and appropriation class. The plan must also identify the funding sources of each entity for the fiscal year. An Operations Plan for each function and appropriation class must be approved by the agency head and compiled into an agency Operations Plan representing the annual operating budget for FY2018.

The Director of Finance will approve the Operations Plan if satisfied that it meets the above requirements. Otherwise, a revision of the plan in whole or in part will be required. The Director of Finance may also modify or withhold the planned expenditures at any time during the appropriation period if it is found that such expenditures are greater than necessary to execute programs at the level authorized by the Governor and the Legislature or that the revenues and resources will be insufficient to meet the authorized expenditure levels.

The Department of Finance will continue to allot funds according to the Operations Plan; therefore, special emphasis should be applied to the estimated quarterly allotment needs of each agency and appropriation class. A monthly Budget Management Report (AFIN-BUD-004) summarizing comparisons of actual and budgeted expenditures based on the Operations Plan will be available to the agencies in FY2018 and will be utilized by the Department of Finance as a means of monitoring agency expenditures.

FY2018 APPROPRIATION HIGHLIGHTS

(A) **Due Date** – ALL agencies must electronically submit the 2018 Operations Plan by **Monday, July 31, 2017** using the State of Alabama Accounting and Resource System (STAARS) Performance Budgeting application. There are no “manual agencies” for Performance Budgeting. All Agencies use the Performance Budgeting (PB) application. If your agency does not have access, please contact STAARS.Support@finance.alabama.gov or call 353-9000 for access.

(B) **General Fund Distribution** – When submitting your agency Operations Plan, departments should distribute the General Fund appropriations equally among the four quarters or send a letter of justification to the EBO. Agencies that receive appropriations from the General Fund can review Act 2017-338 for the General Appropriation Bill that passed through the regular legislative session.

(C) **Additional GF for SEIB** – Act 2017-338 grants additional appropriation from the State General Fund to assist with payment of SEIB rates for each full-time employee for fiscal year FY2018. Agencies should refer to the Act when determining employee eligibility. Agencies should also contact their budget analyst in the Executive Budget Office in order to get pre-approval on additional funds. List the additional SEIB appropriation as a separate Source of Funds on the Form 8 as State for General Fund – SEIB Increase.

(D) **Rollover** – All agencies with General Fund and any Other funds unexpended and unencumbered for the fiscal year ending September 30, 2017 will revert and be reappropriated after October 1, 2017. Funds from the Children First Trust Fund are not covered by this section. Act 2017-353 allows only a few specified agencies to reappropriate FY2017 reverted ETF funds for FY2018 use. **Reversions that occur during and after the 2017 fiscal year’s 13th Accounting Period cannot be reappropriated.** Additionally, reappropriations must occur to the same programs and/or earmarkings from which reversions occurred unless a program change has been approved. Agencies **must** contact their budget analyst in the Executive Budget Office to verify sufficient cash and to complete the necessary forms for the rollover before additional appropriation authority will be granted. All rollover funds will be handled as an Operations Plan Revision after October 1, 2017. Do not list this rollover on your original Operations Plan.

(E) **Education Trust Fund Agencies** – Agencies who receive funding from the Education Trust Fund should review Act 2017-335 and Act 2017-353 that passed during the regular legislative session for appropriation authority prior to completing your agency’s Operations Plan.

(F) **Travel – Mileage Rate** - Effective January 1, 2017, the mileage rate paid to persons traveling in privately owned vehicles on official business for the state is 53.5 cents per mile. Mileage rates for

calendar year 2018 will be posted on the Comptroller’s website (www.comptroller.alabama.gov) when released by the Internal Revenue Service.

(G) **Longevity Bonus** – No additional appropriation authority is provided for longevity increases. However, 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.” Be sure to budget sufficiently in the first quarter for longevity which will be paid in December.

<u>Longevity Pay</u>	
5 + years of service	\$600
10 + years of service	\$700
15 + years of service	\$800
20 + years of service	\$900
25 + years of service	\$1,000

(H) **Non-Overnight Per Diem** – The Internal Revenue Service determined that all non-overnight per diem payments are subject to FICA Tax (i.e. Social Security and Medicare). All employees subject to FICA Tax withholding will be charged for employee share based on non-overnight per diem payments coded to budget objects 0300-09 and 0400-09. The agency is responsible for paying employer share of FICA Tax on non-overnight per diem payments. Please ensure to include proper budget authority in Employee Benefits to cover these additional expenses.

(I) **Comptroller’s Office Fees** – Comptroller transaction billing rates are the same as FY15. FY18 estimated charges should be calculated based on current transaction billing rates and FY18 projected volume.

(J) **EBO Staffing Plan Revisions** – STAARS Performance Budgeting application will automatically generate the EBO Form 9 staffing plan. However, if your agency makes corrections to the prepopulated data for salaries by keying directly on the lines in Form 8, the staffing plan will not be accurate. You will need to prepare a separate Form 9. Prepare the EBO Form 9 and attach it to the Document Management tab in STAARS. A copy of the form can be found on the EBO website.

Operations Plan Revisions throughout the year that affect Object Code 0100 will also require a revised Form 9.

(K) **Quarterly Performance Reports** – Completion of a Quarterly Performance Report is required using the STAARS Performance Budgeting system. The initial submission, to include mission, vision, goals, and objectives is due July 31, 2017. Information and instructions for submittal are located on the Executive Budget Office website (www.budget.alabama.gov) under the “Documents and Forms” menu. STAARS will also be used when submitting the Actuals for each quarter of FY2018 reporting periods.

(L) **IT FORM 11** – Upon completion of the requested Information Technology forms, email them directly to infoOIT@oit.alabama.gov.

SUBMISSION OF OPERATIONS PLAN

Information about the Executive Budget Office (EBO) and state finances can be found on the Internet at www.budget.alabama.gov.

1. **Approval of Operations Plan** – An Operations Plan will be submitted and approved electronically using the Performance Budgeting (PB) application. Paper documents should no longer be routed to the EBO.
2. **To Access Performance Budgeting (PB) on the Internet**

From the EBO home page, you may access the Performance Budgeting (PB) application to input data for your Operations Plan. Select the fourth tab labeled "Documents and Forms" to find the STAARS Performance Budgeting link at the bottom of the screen on the “Operations Plan Forms & Instructions” page. Note that at that same location will also be PB manuals and Excel® Forms 8 & 9 if needed as work tools.

For direct access to PB that you can save in your Internet browser, go to <https://budget.staars.alabama.gov>.

SUPPLEMENTAL INFORMATION TO PROVIDE WITH OPERATIONS PLAN

NOTE: Supplemental information or source documents supporting spending authority should be added to the Document Management tab using Performance Budgeting.

1. **FORM 9** – Agencies that select to not use the Salaries and Benefits Forecasting System (SBFS) data will need to submit a separate Form 9 as an attachment in the Document Management tab in Performance Budgeting. An Excel form can be found on the EBO website for use as a template.
2. **Draw-Down Schedules** - All agencies that receive State General Fund or Education Trust Fund transfers into another fund are required to submit a draw-down schedule to the EBO that lists the amounts and dates of the requested transfers and the respective accounting codes and names. The draw-down schedule should be attached in the Document Management tab along with other attachments.
3. **Program Changes** - If your appropriation on your Operations Plan differs from appropriations made by the legislature either in total or by program totals, you are required to submit a program change letter along with the Operations Plan. The letter should include a clear explanation of the change, the authority for the change, the appropriation class and fund names, and the amount. This letter must be addressed to and provide a signature line for the Governor. Without this approved letter, the EBO has no authority to load your Operations Plan into the Performance Budgeting (PB) application if the program appropriations differ from legislative intent.
4. **Additional Appropriations** – Agencies that are increasing appropriation authority at the beginning of the fiscal year due to additional grant funding received by the Congress of the United States or from contributions must provide proof of additional funding to the EBO.
5. **Quarterly Performance Report** – Agencies must submit their mission, vision, goals, and quarterly and/or annual targets **BEFORE** Operations Plans will be considered for approval. Go to www.budget.alabama.gov and select the fourth tab labeled "Documents and Forms." Here you will be able to access the STAARS Budgeting Application on the "Operations Plan Forms & Instructions" page to submit the QPR data. Select "STAARS Performance Budgeting" link at the bottom of that page to access the system. Download the QPR Instructions from the link "STAARS Quarterly Performance Application & Instructions" listed as a bullet under the State Agencies section of the page.

INSURANCE RATES

1. **State General Liability Insurance** - Agencies will be billed for employee coverage 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

2. **Employee Automobile Liability Coverage** - Agencies will be billed for a portion of the cost of the automobile liability premium. Annual costs are based on vehicle types and will be as follows:

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

3. **Cents** - Do not use any cents nor show a cents column on any part of the Operations Plan.
4. **Zero Balance** - Leave columns blank when figures are not required; i.e., do not show zeros or Xs (except as required in item No. 3 under the section “Preparing EBO Form 8 for Revisions”).

RATES FOR EMPLOYEE BENEFITS

Employee Benefits - Include the State's employer matching contributions for all employee benefits: Federal Social Security and Medicare (FICA), RSA's retirement funds, group health insurance, Worker's Compensation Insurance and Unemployment Compensation Insurance for each quarter. State contribution rates for FY2018 are as follows:

FICA - Social Security and Medicare

- 2017 Calendar Year - 7.65%, Maximum \$127,200
- 2017 Calendar Year - 1.45% over \$127,200
- 2018 Calendar Year - 7.65%, Maximum \$131,000¹
- 2018 Calendar Year - 1.45% over \$131,000¹

RETIREMENT – Tier I

- Teachers – 12.24% of total salaries
- Judicial – 40.09% of total salaries
- Law Enforcement – 44.44% of total salaries
- Other State Employees – 13.94% of total salaries

RETIREMENT – Tier II

- Teachers – 11.01% of total salaries
- Judicial – 34.32% of total salaries
- Law Enforcement – 39.29% of total salaries
- District Attorneys – 19.77%
- Other State Employees – 13.29% of total salaries

HEALTH INSURANCE

- | | |
|--------|--|
| SEIB | - \$930 per month for each employee for FY2018 |
| PEEHIB | - \$800 per month for each employee for FY2018 |

Contact the Department of Labor for information pertaining to Unemployment Compensation for each individual agency.

¹ Estimated amounts.

COMPILATION OF OPERATIONS PLAN

- STEP 1 The legislature has made appropriations from funds for each program. The agency head will allocate appropriations to each function within the related appropriation class. Once the allocations have been made, prepare one Operations Plan Form 8 for each combination of a single fund, function, and appropriation class (and appropriation unit, if applicable).
- STEP 2 The PB application will automatically prepare the summary Operations Plan for each appropriation class, combining all functions and funds allocated to that appropriation class. This Operations Plan total should match the legislative appropriation for the respective program.
- STEP 3 The Operations Plan packet should include the following forms generated from infoAdvantage.
1. Operations Plan EBO Form No. 8 - Agency Summary
 2. Operations Plan EBO Form No. 8 - Appropriation Class #1 Summary (if applicable)
 3. Operations Plan EBO Form No. 8 – Function #1 Summary
 4. Operations Plan EBO Form No. 8 - Function #1 Fund #1
 5. Operations Plan EBO Form No. 8 - Function #1 Fund #2
 6. Employee Staffing Plan - EBO Form No. 9
- STEP 4 Add all documents including supplemental information to the Document Management tab. Additional documents may be any of the following:
- Cover Letter (including explanations or allotment justification)
 - Program change letter (if you are requesting a program appropriation revision)
 - Draw-down Schedule (if applicable)
 - Manually created Form No. 9.
 - Appropriation Reconciliation for each program, by fund (if operations plan is different than the appropriation)
 - Quarterly Performance Report

EBO FORM NO. 8 INSTRUCTIONS

Detailed instructions on how to use the PB application can be found on the EBO website at www.budget.alabama.gov. A few specifics pertaining to Form 8 are:

1. Review the “Expenditures by Major Object Code” section to assist with completing objects 0100 through 1600 utilized by your agency.
2. **Source of Funds** - List the funds that will be used to pay for total expenditures for each quarter. Only one fund number should be on each page; however, it may be listed twice. For example, if you received an additional appropriation from the same fund during the fiscal year, you should list this supplemental appropriation on a separate line. Only summary pages may show more than one fund number.
3. Do not list any conditional appropriations unless these monies have been released. To prevent unnecessary revisions throughout the fiscal year, please estimate federal funds and other receipts as accurately as possible. Include and identify all legislative appropriations in addition to the General Fund and ETF, if applicable.
 - (a) **Prior-Year Cash Balance Brought Forward** - For the few agencies that are authorized by law to carry funds forward, the Source of Funds section must also include the caption "Prior-Year Cash Balance Brought Forward," which consists of any unexpended prior-year appropriation which did not revert to the fund from which it was appropriated.
 - (b) **Transfers Between Agencies** - Any agency expecting a transfer of funds from another agency should list the transfer as a separate source of funds. Show the amount of the transfer, the number of the fund TO which the money is being transferred, and the name of the agency FROM which the money is being transferred; e.g., 0399 - Transfer from the Alabama Department of Economic and Community Affairs. If the fund number is not available in PB, contact your budget analyst for assistance.
 - (c) **Transfers From State General Fund and Education Trust Fund** - Any agency receiving a transfer of funds from the State General Fund or Education Trust Fund should show the amount of the transfer, the number of the fund TO which the money is being transferred, and the name of the fund FROM which the money is being transferred; e.g., 0479 - State General Fund Transfer.
4. **Total Source of Funds** - An aggregate total of all sources of funds for each quarter. This total ***must*** equal Total Expenditures for each quarter.

EXPENDITURES BY MAJOR OBJECT CODE

Following is a summary of each major object of expenditure. For greater detail, refer to the *Fiscal Policy and Procedures Manual* published by the Comptroller Division, which can also be found on the Internet at www.comptroller.alabama.gov then click the “Procedures” tab.

0100 Personnel Costs – Semi-monthly paydays will normally be on the 1st and 16th of each month. However, if a payday falls on a weekend or a holiday, the payday will be moved back to the last day preceding the weekend or holiday on which State offices are open for business, with the exception of October 1 payday. If the October 1st payday is on a Saturday, Sunday, or holiday, payment will be made on the next succeeding workday. Budget salaries and wages relating to personnel for each quarter as follows:

FY2018 PAY PERIOD BUDGET SCHEDULE

Annual salary multiplied by 7/24 in the 1st quarter
Annual salary multiplied by 6/24 in the 2nd quarter
Annual salary multiplied by 6/24 in the 3rd quarter
Annual salary multiplied by 5/24 in the 4th quarter

0200 Employee Benefits - Include the State's contributions to federal Social Security and Medicare (FICA), State Retirement System, State Group Health Insurance, Workman’s Compensation and Unemployment Compensation for each quarter. Also include the employer share of FICA taxes on non-overnight per diem.

0300 Travel, In-State, and Per Diem

Per Diem rates did not change for fiscal year 2018. Act 2006-523 of the 2006 Regular Legislative Session 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 (Section 36-7-20, *Code of Alabama 1975*).

Mileage rates for calendar year 2018 will be posted on the Comptroller’s website (www.comptroller.alabama.gov) when released by the Internal Revenue Service. Include any employee reimbursements for personal liability vehicle insurance costs as approved by the agency head and as provided in Section 36-1-6, *Code of Alabama 1975*.

- a) Include mileage, commercial transportation, per diem, and other travel expenses not otherwise classified.
- b) Include any travel expenses paid to board/commission members.

0400 Travel, In-State, and Per Diem

Includes actual and necessary expenses for mileage, commercial transportation, lodging, promotional, meals and all other appropriate expenses for out-of-state travel. The CONUS rate is used in connection with the city of travel to apply the maximum limit per day.

0500 Repairs and Maintenance

Include any repair and maintenance work performed on land, buildings, roadways and bridges, airfields, and office furniture. Budget 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

Include any rent or lease payments made to acquire land, buildings, automobiles, office furniture and equipment, data processing equipment, or printing and duplication equipment, as well as motor pool charges other than gasoline purchases.

0700 Utilities and Communication

Include disbursements for electricity, water, gas (except for automotive equipment), fuel oil, coal, telephone, cellular telephones and postage.

0800 Professional Services

Include expenditures for legal services, accounting and auditing, actuarial services, advertising, appraisals, architects, data processing or educational consultants, employment contractors, photography, medical services, scientists, technical support, engineers, **transfers to the State Department of Personnel and charges paid to the State Comptroller for services.**

0900 Supplies, Materials and Operating Expense

Include materials and supplies for road and bridge construction, office operation, scientific and technical use, medical supplies, federal taxes and licenses, printing and binding, reproduction and copying and microfiche/microfilm, cost of freight and shipping, cost of products for resale, professional and membership dues, cost of books, subscriptions and periodicals for office or professional use, insurance, bonds, and national guard duty.

Also include, **in the first quarter**, the annual insurance payment for your agency's coverage provided by the Department of Finance, Division of Risk Management.

1000 Transportation Equipment Operations - Include disbursements for petroleum products, batteries, tires, maintenance and repair on transportation equipment, and auto tags.

1100 Grants and Benefits - Include payments for state grants and awards, medical benefits, personal benefits, retirement and pension benefits, grants made by the State to county and municipal school systems, and postsecondary schools, colleges, and universities.

1200 Capital Outlay - Expenditures on capital projects that result in the acquisition, construction or major alteration of land, buildings, or infrastructure (as listed in Section 41-4-93, *Code of Alabama 1975*) and will not be completed within one fiscal year must be budgeted and accounted for under the most appropriate expenditure object code within Appropriation Class Number 050.

Capital projects to be completed within a single fiscal year must be budgeted and accounted for within the appropriation unit expending the funds and coded to the most appropriate expenditure object code, usually in 1200 and 0800.

1300 Transportation Equipment Purchases - Include expenditures for automobiles, trucks, boats, agricultural equipment and other heavy equipment.

1400 Other Equipment Purchases – Include purchases of office furniture and equipment, data processing equipment, reproduction and printing equipment, small agricultural, communication, medical or technical, recreational, and heating and cooling equipment. Also, include textbooks, educational teaching aids, and modular furniture (partitions).

1500 Debt Service - Includes expenditure for the payment of principal and interest on the debt obligations of the state.

1600 Miscellaneous - Used to record various fund-to-fund transfers, reversions, or appropriated operating transfers into or out of the General Fund, Education Trust Fund, or other authorized fund.

**EXAMPLE: FORM 8
AGENCY SUMMARY PAGE**

Report ID:	ABUD-OPS-001	State of Alabama
EBO Form No.8		Operations Plan
Run Date:	1:44:31 PM	Fiscal Year 2018
Run Date:	1:44:31 PM	

Agency Summary					
Department	312 - Ethics Commission				
Objective					
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
Number of Employees	16.00	16.00	16.00	16.00	
Expenditures by Major Object:					
0100 - Personnel Costs	344,209	288,768	288,768	242,728	1,164,473
0200 - Employee Benefits	157,241	134,780	134,780	112,318	539,119
0300 - Travel-In State	500	500	500	500	2,000
0500 - Repairs and Maintenance	2,625	2,625	2,625	2,625	10,500
0600 - Rentals and Leases	13,255	13,255	13,255	13,255	53,020
0700 - Utilities and Communication	2,485	2,485	2,485	2,485	9,940
0800 - Professional Fees and Services	6,400	6,400	6,400	6,400	25,600
0900 - Supplies, Materials, and Operating Expenses	15,672	5,172	5,172	4,672	30,688
1000 - Transportation Equipment Operations	1,250	1,250	1,250	1,250	5,000
1400 - Other Equipment Purchases	0	5,000		0	5,000
Total Expenditures	543,637	460,235	455,235	386,233	1,845,340
Fund No. Source of Funds					
0100-230 - State General Fund	542,437	459,435	454,435	385,583	1,841,890
0100-244 - State General Fund – SEIB Increase	1,200	800	800	650	3,450
Total Source of Funds	543,637	460,235	455,235	386,233	1,845,340

**EXAMPLE: FORM 8
ONE FUNCTION
ONE FUND**

Function	
Department	312 - Ethics Commission
Appropriation Class	661 - Reg Of Public Off And Employee
Function	0493 - Adm of Ethics Legislation
Appropriation Unit	0 - Default

Objective	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
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Number of Employees	16.00	16.00	16.00	16.00	16.00
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Expenditures by Major Object:

0100 - Personnel Costs	344,209	288,768	288,768	242,728	1,164,473
0200 - Employee Benefits	157,241	134,780	134,780	112,318	539,119
0300 - Travel-In State	500	500	500	500	2,000
0500 - Repairs and Maintenance	2,625	2,625	2,625	2,625	10,500
0600 - Rentals and Leases	13,255	13,255	13,255	13,255	53,020
0700 - Utilities and Communication	2,485	2,485	2,485	2,485	9,940
0800 - Professional Fees and Services	6,400	6,400	6,400	6,400	25,600
0900 - Supplies, Materials, and Operating Expenses	15,672	5,172	5,172	4,672	30,688
1000 - Transportation Equipment Operations	1,250	1,250	1,250	1,250	5,000
1400 - Other Equipment Purchases	0	5,000		0	5,000
Total Expenditures	543,637	460,235	455,235	386,233	1,845,340

Fund No. Source of Funds	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
0100-230 - State General Fund	542,437	459,435	454,435	385,583	1,841,890
0100-244 - State General Fund – SEIB Increase	1,200	800	800	650	3,450
Total Source of Funds	543,637	460,235	455,235	386,233	1,845,340

REVISIONS TO OPERATIONS PLAN

Operations Plan Revisions (EBO Form No. 8):

All agencies are required to use the STAARS Performance Budgeting application **to submit revisions** to EBO for approval. Operations Plan revisions may be made in the current and remaining quarters only. No revisions will be accepted for prior quarters. A revised Operations Plan is necessary when:

- Additional dollars are received during the fiscal year, which were not included in the original Operations Plan.
- Additional allotment is needed in the current or a subsequent quarter above what was included in the original Operations Plan.
- Adjustments between line items of object codes are necessary to meet unexpected obligations.
- A reduction in allotment is necessary due to a shortfall in receipts or proration.
- A program, or appropriation unit, change is requested by the agency and approved by the Governor.

Preparing EBO Form 8 for Revisions

1. Any revisions made during the year to the original Operations Plan should be prepared on EBO Form No. 8 in the STAARS Budgeting application.
2. Enter only the amount of increases or decreases to the budget, not the new revised total resulting from the revision.

Refresh Zero Out Display Sub Total: Select Model:

New Item Copy Item Delete Item Export Import Audit Trail View Graph Sgtr... View as CSV

**PB REVISION
EXAMPLE
FORM 8 Tab**

Summary												
Line	Appropriation Class	Function	Fund	Appropriation Unit	Budget Object	Type	Q1 Revision	Q2 Revision	Q3 Revision	Q4 Revision	Revision Total	
<input checked="" type="checkbox"/>	1 321	0166	0407	0	1100	E MOD		10,000	5,000	5,000	20,000	
Total							0	10,000	5,000	5,000	20,000	

Page 1 of 1 Show 20 rows per page

3. The Total Source of Funds line must equal the Total Expenditures line. If the totals are zero, identify the accounting codes and enter a zero for the totals on the STAARS Source of Funds tab to indicate that calculations have been performed.

**PB REVISION
EXAMPLE
SOURCE of FUNDS Tab**

Summary										
Line	Appropriation Class	Function	Fund	Appropriation Unit	Q1 Revision SOF	Q2 Revision SOF	Q3 Revision SOF	Q4 Revision SOF	SOF Revision Total	
<input type="checkbox"/>	1 321	0166	0407-503	0		10,000	5,000	5,000	20,000	
Totals:					0	-10,000	-5,000	-5,000	-20,000	

4. In the space labeled "Justification Line Text" on the Operations Plan EBO Form 8, include a brief narrative explanation justifying the necessity of the revision. **Include the detailed justification in your cover letter, and attach the letter to the Document Management tab.**
5. STAARS Budgeting requires information to be keyed at the lower detail level (Function Level) and automatically generates your Department, Appropriation Class, and Function Summaries.

EXAMPLE of COMPLETED REVISION

ERROR CHECK PAGE

Report ID: ABUD-MOD-002
 Error Check
 Run Date: 6/13/17
 Run Time: 2:51:27 PM

State of Alabama
 Operations Plan

Department: 312 - Ethics Commission

	First Quarter 2018	Second Quarter 2018	Third Quarter 2018	Fourth Quarter 2018
Form 8				
Expenditures	168,500	278,500	143,500	144,168
Source of Funds	168,500	278,500	143,500	144,168
Form 8 Expenditures match Source of Funds	Ok	Ok	Ok	Ok

Total

Form 8 vs Form 9 Costs

2018

Total for Object Category 0100	0
Form 9 Total Costs	0
Form 8 Costs Match Form 9 Costs	Ok

SUMMARY PAGE 8

Report ID: ABUD-MOD-002
 EBO Form No.8
 Run Date: 6/13/17
 Run Time: 2:51:27 PM

State of Alabama
 Operations Plan

Department		Agency Summary				
		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
312 - Ethics Commission						
Number of Employees		0	0	0	0	
Expenditures by Major Object:						
0300-Travel-In State		5,500	5,500	5,500	5,500	22,000
0400-Travel-Out of State		4,000	4,000	4,000	3,000	15,000
0500-Repairs and Maintenance		2,000	2,000	2,000	2,000	8,000
0600-Rentals and Leases		40,000	35,000	35,000	35,000	145,000
0700-Utilities and Communication		7,000	7,000	7,000	7,000	28,000
0800-Professional Fees and Services		30,000	25,000	25,000	25,000	105,000
0900-Supplies, Materials, and Operating Expenses		25,000	25,000	25,000	26,668	101,668
1000-Transportation Equipment Operations		15,000	15,000	15,000	15,000	60,000
1300-Transportation Equipment Purchases		0	120,000	0	0	120,000
1400-Other Equipment Purchases		40,000	40,000	25,000	25,000	130,000
Total Expenditures		168,500	278,500	143,500	144,168	734,668
Fund No. Source of Funds						
0100-233 - State General Fund - Reversion Reappropriated		168,500	278,500	143,500	144,168	734,668
Total Source of Funds		168,500	278,500	143,500	144,168	734,668

DETAILED FORM 8

Report ID: ABUD-MOD-002
 EBO Form No.8
 Run Date: 6/13/17
 Run Time: 2:51:27 PM

State of Alabama
 Operations Plan

Function	
Department	312 - Ethics Commission
Appropriation Class	661 - Reg Of Public Off And Employee
Function	0493 - Adm of Ethics Legislation
Appropriation Unit	0 - Default

Objective:

Rollover from FY 2016

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
Number of Employees					

Expenditures by Major Object:

0300-Travel-In State	5,500	5,500	5,500	5,500	22,000
0400-Travel-Out of State	4,000	4,000	4,000	3,000	15,000
0500-Repairs and Maintenance	2,000	2,000	2,000	2,000	8,000
0600-Rentals and Leases	40,000	35,000	35,000	35,000	145,000
0700-Utilities and Communication	7,000	7,000	7,000	7,000	28,000
0800-Professional Fees and Services	30,000	25,000	25,000	25,000	105,000
0900-Supplies, Materials, and Operating Expenses	25,000	25,000	25,000	26,668	101,668
1000-Transportation Equipment Operations	15,000	15,000	15,000	15,000	60,000
1300-Transportation Equipment Purchases	0	120,000	0	0	120,000
1400-Other Equipment Purchases	40,000	40,000	25,000	25,000	130,000
Total Expenditures	168,500	278,500	143,500	144,168	734,668
Fund No. Source of Funds					
0100-233 - State General Fund - Reversion Reappropriated	168,500	278,500	143,500	144,168	734,668
Total Source of Funds	168,500	278,500	143,500	144,168	734,668

EXAMPLE EBO Form 101

Allotment and Appropriation Revisions (EBO Form No. 101):

The Operations Plan revision (EBO Form 8) along with the EBO Form 101 must be submitted as a package to the Executive Budget Office.

An Allotment or Appropriation revision is necessary when:

- Additional dollars are received during the fiscal year, which were not allotted and/or appropriated in the original Operations Plan.
- A reduction in allotment/appropriation is necessary due to a shortfall in receipts or proration.
- A program change (i.e. From or to an Appropriation Class) is requested by the agency and approved by the Governor.
- Additional allotment is needed in the current or a subsequent quarter above what was included in the original Operations Plan.

Preparing EBO Form 101 for Revisions

1. The quarterly allotment section of Form 101 will be auto-populated from information you provide on each Form 8.
2. Actions that increase or decrease annual appropriation amounts must be reflected in the bottom portion of EBO Form No. 101 labeled "Appropriation Revision." The amount of change should be listed, not the net result of the change.
3. Each appropriation revision must be entered in one of the ten appropriation categories provided on EBO Form 101 that identifies the nature of the revision (i.e. Supplemental appropriation, federal receipts, proration, etc.)
4. Use the Justification Tab to provide explanations and legal justification (i.e. Act numbers, legal citations, contract numbers, cash receipt numbers of deposits with the State Treasury, or other source documentation) supporting the appropriation revision.
5. Any actions that increase annual appropriation amounts should be accompanied by supporting documentation for the increase. Acceptable documentation includes items such as grant award letters or notices, supplemental acts, certificates of deposit, etc.

EXAMPLE EBO Form 101

Report ID: ABUD-MOD-002 **State of Alabama**
EBO Form 101
Run Date: 5/26/17
Run Time: 1:35:13 PM

Department Number:	312 - Ethics Commission
Revision Number:	312 OP REVISION 1
Date:	5/26/17

Request is hereby made for a revision to the Fiscal Year 2018 allotment and/or appropriation for the 312 - Ethics Commission

Justification

Requesting Reversions Reappropriated from FY 2017

2nd Quarter (Current Quarter) Allotment Revision

Fund:	0100
Appropriation Class:	661
Appropriation Unit:	0
Amount	278,500

Appropriation Revision

Fund:	0100
Appropriation Class:	661
Appropriation Unit:	0
1. Supplemental appropriation from State General Fund Act No.	
2. Supplemental appropriation from ETF Act No.	
3. Departmental Receipts	
4. Federal Receipts	
5. Special Act No.	
6. Transfer	
7. Proration	
8. Other	
9. Reversion Reappropriation	734,668
10. Program Change	
Total 1-10 Above	734,668
Total Appropriation Revision	734,668

EBO FORM NO. 9 - EXCEL INSTRUCTIONS

1. Submit a revised form with a revision number for any personnel changes during the year.
2. Fill in the fiscal year and name of the agency. Only one EBO Form No. 9 is required for the entire agency, even though it may be more than one page.
3. In the first columns enter the class of all current employees and anticipated new hires.
4. In the next column, for each classification listed, enter the actual number of full-time employees (not vacant positions), on payroll as of October 1, 2017, the beginning of the new fiscal year. If these numbers are anticipated to change due to filling vacant or new positions, promotions, terminations, or other changes during the year, enter the new total for the related classifications under the second dated column, September 30, 2018, the end of the fiscal year.
5. The next two columns are labeled for any actual and anticipated part-time employees at the beginning and end of the year, respectively. Follow the same instructions for these columns. Use whole numbers, not fractional full-time equivalencies. Use extra pages as necessary, and show totals on the last page.
6. The last two columns require entry of the total annual salary for the ending fiscal year and the new fiscal year. The new fiscal year will be a projection of total actual salaries to be paid during fiscal year 2018 for the listed classifications.
7. Enter the total amount budgeted for each classification for FY2018. This total **must equal the total on the agency summary EBO Form No. 8 (Operations Plan) for Object 0100 Personnel Costs.**
8. Enter the total amount budgeted for longevity pay, termination costs, board members compensation and special allowances if applicable.
9. Calculate your totals for each column, and round all numbers to the nearest dollar.
10. Obtain signature approval of the agency head or an authorized agent and fill in the date. If you have additional sheets, only the top copy must be signed.
11. Fill in the number of pages for EBO Form No. 9.

NOTE: No requests to fill new or vacant positions will be approved during the fiscal year unless the position is budgeted, as provided in § 41-19-10(d), *Code of Alabama 1975*.

EMPLOYEE STAFFING PLAN
FISCAL YEAR 2018

AGENCY NAME 312 – Ethics Commission

CLASSIFICATION	10/1/2017 NUMBER FULL-TIME EMPLOYEES	9/30/2018 NUMBER FULL-TIME EMPLOYEES	10/1/2017 NUMBER PART-TIME EMPLOYEES	9/30/2018 NUMBER PART-TIME EMPLOYEES	FY 2017 TOTAL ANNUAL SALARY	FY 2018 TOTAL ANNUAL SALARY
CLERK	1.00	1.00				23,864
EXECUTIVE SECRETARY	1.00	1.00				46,619
ADMIN SUPPORT ASST I	1.00	1.00				24,452
ADMIN SUPPORT ASST II	1.00	1.00				26,094
ADMIN SUPPORT ASST III	1.00	1.00				43,343
ACCOUNT CLERK	1.00	1.00				31,173
ACCOUNTING TECHNICIAN	1.00	1.00				46,619
SPECIAL AGENT	4.00	4.00				293,544
SENIOR SPECIAL AGENT	1.00	1.00				84,277
LEGAL RESEARCH ASSISTANT	1.00	1.00				50,123
ATTORNEY III	2.00	2.00				176,732
DIRECTOR, COMMISSION	1.00	1.00				156,493
EXECUTIVE ASSISTANT	1.00	1.00				79,800
Subsistence Allowances						15,840
Termination Cost, Annual Leave						33,500
Board Members Compensation						6,000
Longevity Allowances						9,400
Termination Costs, Sick Leave						16,600
	<u>16.00</u>	<u>16.00</u>				<u>1,164,473</u>

Agency Head _____

Date _____

Page ____ of ____

EXAMPLE PERFORMANCE BUDGETNG - Form 9

Department 312 - Ethics Commission

Classification	Number of Full Time Employees	Number of Part Time Employees	2018 Total Annual Base Salary
CLERK	1.00	0.00	23,864
EXECUTIVE SECRETARY	1.00	0.00	46,619
ADMIN SUPPORT ASST I	1.00	0.00	24,452
ADMIN SUPPORT ASST II	1.00	0.00	26,094
ADMIN SUPPORT ASST III	1.00	0.00	43,343
ACCOUNT CLERK	1.00	0.00	31,173
ACCOUNTING TECHNICIAN	1.00	0.00	46,619
SPECIAL AGENT	4.00	0.00	293,544
SENIOR SPECIAL AGENT	1.00	0.00	84,277
LEGAL RESEARCH ASSISTANT	1.00	0.00	50,123
ATTORNEY III	2.00	0.00	176,732
DIRECTOR, ETHICS COMMISSION	1.00	0.00	156,493
EXECUTIVE ASSISTANT	1.00	0.00	79,800
0108 - Subsistence Allowances			15,840
0109 - Termination Cost, Annual Leave			33,500
0114 - Board Members Compensation			6,000
0116 - Longevity Allowances			9,400
0117 - Termination Costs, Sick Leave			16,600
Totals	16.00	0.00	1,164,473