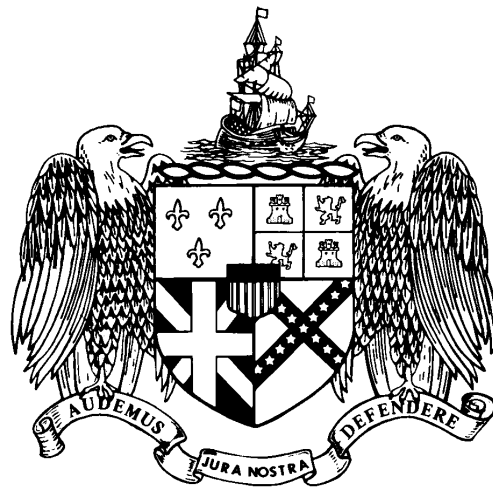


# Operations Plan Instructions

## FY2017



State of Alabama  
Department of Finance

Robert Bentley  
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](http://www.finance.alabama.gov)



Robert Bentley  
Governor

Bill Newton  
Acting Director of Finance

June 15, 2016

**MEMORANDUM**

**TO:** All State Agencies, Boards, Commissions, Departments, or Institutions  
**FROM:** Bill Newton, Acting Director of Finance  
**SUBJECT:** FY 2017 Operations Plan Instructions

The State General Fund Appropriations Bill for FY 2017 (Act 2016-116) and the Education Trust Fund Appropriations Bill for FY 2017 (Act 2016-199) 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 2017. All submissions are due to the Executive Budget Office (EBO) no later than Friday, July 29, 2016.

The FY 2017 Operations Plan Instructions are located on the EBO website at [www.budget.alabama.gov](http://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](http://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 Friday, July 29, 2016. 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.

BN/hl  
Enclosures



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



Robert Bentley  
Governor

Bill Newton  
Acting Director of Finance

June 15, 2016

**MEMORANDUM**

**TO:** All General Fund and Education Trust Fund Transfer Agencies

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

**SUBJECT:** FY 2017 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 2017. 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 Friday, July 29, 2016.**

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.

BN/lhl

# TABLE OF CONTENTS

## OPERATIONS PLAN - **DUE FRIDAY, JULY 29, 2016**

General Information.....	1
FY2017 Appropriation Highlights .....	2
Submission of Operations Plan .....	4
Supplemental Information to Provide with Operations Plan .....	5
Insurance Rates .....	6
Rates for Employee Benefits .....	7
Compilation of Operations Plan.....	8
EBO Form 8 Instructions .....	9
Expenditures by Major Object Code.....	10
EBO Form 8 Example.....	13
Revisions to Operations Plan.....	16
Preparing EBO Form 8 for Revisions.....	17
Preparing EBO Form 101 for Revisions.....	18
EBO Form 101 Revision Example .....	19
EBO Form 9 Instructions .....	20
EBO Form 9 Example .....	21

## GENERAL INFORMATION

The purpose of the Operations Plan is to ensure that the objectives of the Legislature's FY2017 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 FY2017.

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 FY2017 and will be utilized by the Department of Finance as a means of monitoring agency expenditures.

## FY2017 APPROPRIATION HIGHLIGHTS

---

(A) **Due Date** – ALL agencies must electronically submit the 2017 Operations Plan by **Friday, July 29, 2016** using the new 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](mailto: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 2016-116 for the General Appropriation Bill that passed through the regular legislative session.

(C) **Additional GF for SEIB** – Act 2016-116 grants additional appropriation from the State General Fund to assist with payment of SEIB rates for each full-time employee for fiscal year FY2017. 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.

(D) **Rollover** – All agencies with General Fund and any Other funds unexpended and unencumbered for the fiscal year ending September 30, 2016 will revert and be reappropriated after October 1, 2016. Funds from the Children’s First Trust Fund and the Education Trust Fund are not covered by this section. **Reversions that occur during and after the 2016 fiscal year’s 13<sup>th</sup> 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, 2016. 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 2016-199 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, 2016, the mileage rate paid to persons traveling in privately owned vehicles on official business for the state is 54 cents per mile. Mileage rates for calendar year 2017 will be posted on the Comptroller’s website ([www.comptroller.alabama.gov](http://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.

<b><u>Longevity Pay</u></b>	
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 FY16. FY17 estimated charges should be calculated based on current transaction billing rates and FY17 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 29, 2016. Information and instructions for submittal are

located on the Executive Budget Office website ([www.budget.alabama.gov](http://www.budget.alabama.gov)). STAARS will also be used when submitting the Actuals for each quarter of FY2017 reporting periods.

(L) **IT FORM 11** – Upon completion of the requested Information Technology forms, email them directly to [infoOIT@oit.alabama.gov](mailto: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](http://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," and at the bottom of the screen you can link to the STAARS Budgeting Application. Note that under the "Documents and Forms" tab will also be the PB manuals and Forms 8 & 9 required for Operations Plans.



## 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 PB.

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. An Excel form can be found on the EBO website.
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](http://www.budget.alabama.gov) and select the fourth tab labeled "Documents and Forms." Here you will be able to access the STAARS Budgeting Application required to submit the QPR data. Select the link containing the Quarterly Performance Application and Instructions for access to the system and instructions to submit your QPR electronically.

## 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 FY2017 are as follows:

### **FICA - Social Security and Medicare**

- 2016 Calendar Year - 7.65%, Maximum \$119,500
- 2016 Calendar Year - 1.45% over \$119,500
- 2017 Calendar Year - 7.65%, Maximum \$122,200<sup>1</sup>
- 2017 Calendar Year - 1.45% over \$122,200<sup>1</sup>

### **RETIREMENT – Tier I**

- Teachers – 12.01% of total salaries
- Judicial – 40.65% of total salaries
- Law Enforcement – 57.25% of total salaries
- Other State Employees – 13.89% of total salaries

### **RETIREMENT – Tier II**

- Teachers – 10.82% of total salaries
- Judicial – 40.65% of total salaries
- Law Enforcement – 53.55% of total salaries
- Other State Employees – 13.25% of total salaries

### **HEALTH INSURANCE**

- |        |                                                |
|--------|------------------------------------------------|
| SEIB   | - \$850 per month for each employee for FY2017 |
| PEEHIB | - \$800 per month for each employee for FY2017 |

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

---

<sup>1</sup> Estimated amounts.

## COMPILATION OF OPERATIONS PLAN

---

- STEP 1      The legislature has made appropriations from funds for each appropriation unit. The agency head will allocate appropriations to each activity within the related appropriation unit. Once the allocations have been made, prepare one Operations Plan Form 8 for each combination of a single fund, activity, and appropriation unit.
- STEP 2      The PB application will automatically prepare the summary Operations Plan for each appropriation unit, combining all activities and funds allocated to that appropriation unit. 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 Unit #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
  - Program change letter (if you are requesting a program appropriation revision)
  - Draw-down Schedule (if applicable)
  - Manually created Form No. 9.

## 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](http://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., 0302 - Transfer from the Department of Public Safety. 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](http://www.comptroller.alabama.gov) then click the “Procedures” tab.

**0100 Personnel Costs** – Semi-monthly paydays will normally be on the 1<sup>st</sup> and 16<sup>th</sup> 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 1<sup>st</sup> 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:

<b>FY2017 PAY PERIOD <u>BUDGET</u> SCHEDULE</b>
-------------------------------------------------

Annual salary multiplied by <b>7/24</b> in the 1st quarter Annual salary multiplied by <b>6/24</b> in the 2nd quarter Annual salary multiplied by <b>6/24</b> in the 3rd quarter Annual salary multiplied by <b>5/24</b> 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 2016. 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 2017 will be posted on the Comptroller’s website ([www.comptroller.alabama.gov](http://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**

This series is for **consumable items** intended to be used up quickly (examples are staples, tape, post-it notes, ink, pens, paper, folders). 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 Unit 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** – This series includes **non-Consumable items**, no matter the cost, that deteriorate over time (examples are stapler, tape dispenser, calculator, scissors, flash drives/jump drives). 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.



Report ID: ABUD-OPS-001  
 EBO Form No.8  
 Run Date: 5/17/16  
 Run Time: 9:29:17 AM

State of Alabama  
 Operations Plan  
 Fiscal Year 2016

Agency Summary					
<b>Department</b>	<b>332 - Tourism</b>				
<b>Objective</b>					
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
Number of Employees	61.00	61.00	61.00	61.00	244.00
<b>Expenditures by Major Object:</b>					
0100 - Personnel Costs	621,819	621,819	621,818	621,818	2,487,274
0200 - Employee Benefits	279,818	279,819	279,818	279,819	1,119,274
0300 - Travel-In State	18,750	18,750	18,750	18,750	75,000
0400 - Travel-Out of State	24,000	24,000	24,000	24,000	96,000
0500 - Repairs and Maintenance	12,500	12,500	12,500	12,500	50,000
0600 - Rentals and Leases	100,000	100,000	100,000	100,000	400,000
0700 - Utilities and Communication	50,500	50,500	50,500	50,500	202,000
0800 - Professional Fees and Services	2,032,028	2,032,028	2,032,028	2,032,028	8,128,112
0900 - Supplies, Materials, and Operating Expenses	251,250	251,250	251,250	251,250	1,005,000
1000 - Transportation Equipment Operations	10,000	10,000	10,000	10,000	40,000
1100 - Grants and Benefits	674,625	674,625	674,625	674,625	2,698,500
1400 - Other Equipment Purchases	50,000	25,000	25,000	25,000	125,000
1600 - Miscellaneous	349,750	349,750	349,750	349,750	1,399,000
<b>Total Expenditures</b>	<b>4,475,040</b>	<b>4,450,041</b>	<b>4,450,039</b>	<b>4,450,040</b>	<b>17,825,160</b>
<b>Fund No. Source of Funds</b>					
0100-230 - State General Fund	165,375	165,375	165,375	165,375	661,500
0407-503 - Bureau of Tourism and Travel	4,309,665	4,284,666	4,284,664	4,284,665	17,163,660
<b>Total Source of Funds</b>	<b>4,475,040</b>	<b>4,450,041</b>	<b>4,450,039</b>	<b>4,450,040</b>	<b>17,825,160</b>

**EXAMPLE: FORM 8  
ONE FUNCTION  
FUND #1**

Report ID: ABUD-OPS-001  
 EBO Form No.8  
 Run Date: 5/17/16  
 Run Time: 9:55:41 AM

State of Alabama  
 Operations Plan  
 Fiscal Year 2016

Function					
Department	332 - Tourism				
Appropriation Class	321 - Tourism And Travel Promotion				
Function	0166 - Tourism and Travel				
Appropriation Unit	0 - Default				
Objective					
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
Number of Employees					
<b>Expenditures by Major Object:</b>					
0400 - Travel-Out of State	1,500	1,500	1,500	1,500	6,000
0700 - Utilities and Communication	500	500	500	500	2,000
0900 - Supplies, Materials, and Operating Expenses	1,250	1,250	1,250	1,250	5,000
1100 - Grants and Benefits	162,125	162,125	162,125	162,125	648,500
<b>Total Expenditures</b>	<b>165,375</b>	<b>165,375</b>	<b>165,375</b>	<b>165,375</b>	<b>661,500</b>
<b>Fund No. Source of Funds</b>					
0100-230 - State General Fund	165,375	165,375	165,375	165,375	661,500
<b>Total Source of Funds</b>	<b>165,375</b>	<b>165,375</b>	<b>165,375</b>	<b>165,375</b>	<b>661,500</b>

Report ID: ABUD-OPS-001  
 EBO Form No.8  
 Run Date: 5/17/16  
 Run Time: 9:55:41 AM

State of Alabama  
 Operations Plan  
 Fiscal Year 2016

**EXAMPLE: FORM 8  
 ONE FUNCTION  
 FUND #2**

Function					
Department	332 - Tourism				
Appropriation Class	321 - Tourism And Travel Promotion				
Function	0166 - Tourism and Travel				
Appropriation Unit	0 - Default				
Objective					
	First Quarter	Second Quarte	Third Quarter	Fourth Quarter	Total
Number of Employees	0.00	0.00	0.00	0.00	
<b>Expenditures by Major Object:</b>					
0100 - Personnel Costs	621,819	621,819	621,818	621,818	2,487,274
0200 - Employee Benefits	279,818	279,819	279,818	279,819	1,119,274
0300 - Travel-In State	18,750	18,750	18,750	18,750	75,000
0400 - Travel-Out of State	22,500	22,500	22,500	22,500	90,000
0500 - Repairs and Maintenance	12,500	12,500	12,500	12,500	50,000
0600 - Rentals and Leases	100,000	100,000	100,000	100,000	400,000
0700 - Utilities and Communication	50,000	50,000	50,000	50,000	200,000
0800 - Professional Fees and Services	2,032,028	2,032,028	2,032,028	2,032,028	8,128,112
0900 - Supplies, Materials, and Operating Expenses	250,000	250,000	250,000	250,000	1,000,000
1000 - Transportation Equipment Operations	10,000	10,000	10,000	10,000	40,000
1100 - Grants and Benefits	512,500	512,500	512,500	512,500	2,050,000
1400 - Other Equipment Purchases	50,000	25,000	25,000	25,000	125,000
1600 - Miscellaneous	349,750	349,750	349,750	349,750	1,399,000
<b>Total Expenditures</b>	<b>4,309,665</b>	<b>4,284,666</b>	<b>4,284,664</b>	<b>4,284,665</b>	<b>17,163,660</b>
<b>Fund No. Source of Funds</b>					
0407-503 - Bureau of Tourism and Travel	4,309,665	4,284,666	4,284,664	4,284,665	17,163,660
<b>Total Source of Funds</b>	<b>4,309,665</b>	<b>4,284,666</b>	<b>4,284,664</b>	<b>4,284,665</b>	<b>17,163,660</b>

## REVISIONS TO OPERATIONS PLAN

---

### STAARS Chart of Accounts Conversion

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

#### **Operations Plan Revisions (EBO Form No. 8):**

All agencies are required to use the STAARS Budgeting System **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 new STAARS Budgeting System.
2. Enter only the amount of increases or decreases to the budget, not the new revised total resulting from the revision.

Display Sub Total: 
 Select Model:

[Export](#)
[Import](#)
[Audit Trail](#)
[View Graph](#)

[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.

[Export](#)
[Import](#)
[Audit Trail](#)
[View Graph](#)

[View as CSV](#)

**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 in STAARS Budgeting.**
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 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: 5/17/16  
Run Time: 1:44:37 PM

<b>Department Number:</b>	332 - Tourism
<b>Revision Number:</b>	332 OP REVISION 2
<b>Date:</b>	5/17/16

Request is hereby made for a revision to the Fiscal Year 2017 allotment and/or appropriation for the 332 - Tourism

**Justification**

increase of Federal Funds

**2nd Quarter (Current Quarter) Allotment Revision**

<b>Fund:</b>	0407
<b>Appropriation Class:</b>	321
<b>Appropriation Unit:</b>	0
<b>Amount</b>	10,000

**Appropriation Revision**

<b>Fund:</b>	0407
<b>Appropriation Class:</b>	321
<b>Appropriation Unit:</b>	0
<b>1. Supplemental appropriation from State General Fund Act No.</b>	
<b>2. Supplemental appropriation from ETF Act No.</b>	
<b>3. Departmental Receipts</b>	
<b>4. Federal Receipts</b>	20,000
<b>5. Special Act No.</b>	
<b>6. Transfer</b>	
<b>7. Proration</b>	
<b>8. Other</b>	
<b>9. Reversion Reappropriation</b>	
<b>10. Program Change</b>	
<b>Total 1-10 Above</b>	20,000
<b>Total Appropriation Revision</b>	20,000

## (Old) 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, 2016, 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, 2017, 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 2017 for the listed classifications.
7. Enter the total amount budgeted for each classification for FY2017. 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 2017  
AGENCY NAME 332 - Tourism**

CLASSIFICATION	10/1/2016 NUMBER FULL-TIME EMPLOYEES	9/30/2017 NUMBER FULL-TIME EMPLOYEES	10/1/2016 NUMBER PART-TIME EMPLOYEES	9/30/2017 NUMBER PART-TIME EMPLOYEES	FY 2016 TOTAL ANNUAL SALARY	FY 2017 TOTAL ANNUAL SALARY
MAIL CLERK	1.00	1.00				26,741
IT SYSTEMS SPEC, ASSOC	2.00	2.00				110,723
ACCOUNTANT	2.00	2.00				132,136
CANTEEN CLERK	6.00	6.00				279,618
DEPT PROCUREMENT OFFICER	1.00	1.00				50,123
TOURIST PROMOTION REP	18.00	18.00				688,358
WELCOME CENTER ADMINISTRATOR	6.00	6.00				167,787
PUBLIC INFORMATION SPEC	1.00	1.00				48,925
PUBLIC INFORMATION MANAGER	1.00	1.00				72,236
PARKS ADVRTSNG & MRKTNG MGR	2.00	2.00				111,009
STATISTICIAN	1.00	1.00				48,974
RETIRED STATE EMPLOYEE			3.00	3.00		83,197
ARTIST ILLUSTRATOR I	1.00	1.00				36,491
DEPARTMENTAL MARKETING SPEC	1.00	1.00				52,667
LABORER	15.00	15.00				293,977
LONGEVITY ALLOWANCE						284,312
	<u>58.00</u>	<u>58.00</u>	<u>3.00</u>	<u>3.00</u>		<u>2,487,274</u>

Agency Head \_\_\_\_\_

Date \_\_\_\_\_

**EXAMPLE PERFORMANCE BUDGETNG - Form 9**

**Department**

**332 - Tourism**

<b>Classification</b>	<b>Number of Full Time Employees</b>	<b>Number of Part Time Employees</b>	<b>2016 Total Annual Base Salary</b>
MAIL CLERK	1.00	0.00	26,741
IT SYSTEMS SPEC, ASSOC	2.00	0.00	110,723
ACCOUNTANT	2.00	0.00	132,136
CANTEEN CLERK	6.00	0.00	279,618
DEPT PROCUREMENT OFFICER	1.00	0.00	50,123
TOURIST PROMOTION REP	18.00	0.00	688,358
WELCOME CENTER ADMINISTRATOR	6.00	0.00	167,787
PUBLIC INFORMATION SPEC	1.00	0.00	48,925
PUBLIC INFORMATION MANAGER	1.00	0.00	72,236
PARKS ADVRTSNG & MRKTNG MGR	2.00	0.00	111,009
STATISTICIAN	1.00	0.00	48,974
RETIRED STATE EMPLOYEE	0.00	3.00	83,197
ARTIST ILLUSTRATOR I	1.00	0.00	36,491
DEPARTMENTAL MARKETING SPEC	1.00	0.00	52,667
LABORER	15.00	0.00	293,977
0116 - Longevity Allowances			284,312
<b>Totals</b>	<b>58.00</b>	<b>3.00</b>	<b>2,487,274</b>