

Operations Plan Instructions FY2016



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

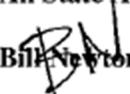


Robert Bentley
Governor

Bill Newton
Acting Director of Finance

July 1, 2015

MEMORANDUM

TO: All State Agencies, Boards, Commissions, Departments, or Institutions
FROM:  Bill Newton, Acting Director of Finance
SUBJECT: FY2016 Operations Plan Instructions

Although the State General Fund Appropriations Bill for FY2016 (HB135) failed to pass the Alabama Legislature and become law, the Education Trust Fund Appropriations Bill for FY2016 has passed as Act 2015-281. Included is a copy of the section from the appropriations law pertaining to your agency. You are requested to submit a plan of operations for FY2016. All Operations Plans funded from ONLY the Education Trust Fund Appropriations Act 2015-281 are **due to the Executive Budget Office (EBO) no later than Friday, July 31, 2015**. The submission deadline for all other Operations Plans that have funding from the State General Fund Appropriations Bill will be determined upon legislative passage following the anticipated special session.

In efforts to reduce cost and meet the requirements of the Budget Management Act, Section 41-19-1 et. seq., *Code of Alabama 1975*, the FY2016 Operations Plan Instructions are located on the EBO website at www.budget.alabama.gov. **SUBMISSIONS MUST BE MADE VIA THE INTERNET FOR THOSE AGENCIES EQUIPPED WITH SUCH CAPABILITY.** Agencies without Internet capability must contact the EBO for an operations plan package and submit it manually.

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 act from which your agency is funded 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 after legislative passage.

Additionally, a Quarterly Performance Report will be required. The initial submission will also be due on July 31, 2015. Information and instructions for submittal can be found on the Executive Budget Office website.

The State of Alabama Accounting and Resource System (STAARS) will be used for future Operations Plan submissions, but **NOT** for this one. If you have any questions, please contact the Executive Budget Office at 334-242-7230. Thank you for your continued cooperation and assistance.

BN/lml
Enclosures



Robert Bentley
Governor

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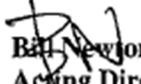


Bill Newton
Acting Director of Finance

July 1, 2015

MEMORANDUM

TO: All General Fund and Education Trust Fund Transfer Agencies

FROM: 
Bill Newton
Acting Director of Finance

SUBJECT: FY2016 Cash 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 cash expenditure needs for the full twelve months of FY2016. 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 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 ETF Operations Plan submissions are due to the Executive Budget Office (EBO) no later than Friday, July 31, 2015.** The General Fund submission deadline will be determined upon passage of the General Appropriations Bill following the anticipated legislative special session.

Please limit your requests to only the minimum cash draw 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/lml

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GENERAL INFORMATION

The purpose of the Operations Plan is to ensure that the objectives of the Legislature's FY2016 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 unit. The plan must also identify the funding sources of each entity for the fiscal year. An Operations Plan for each activity and appropriation unit must be approved by the agency head and compiled into an agency Operations Plan representing the annual operating budget for FY2016.

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 unit. A monthly Budget Management Report (P440) summarizing comparisons of actual and budgeted expenditures based on the Operations Plan will be available to the agencies in FY2016 and will be utilized by the Department of Finance as a means of monitoring agency expenditures.

FY2016 APPROPRIATION HIGHLIGHTS

(A) **Due Date** – Agencies funded from **ONLY** the Education Trust Fund Act with internet capabilities must electronically submit the 2016 Operations Plan by **Friday, July 31, 2015** using the current system in place, **NOT** the new State of Alabama Accounting and Resource System (STAARS). Agencies without internet access must contact the EBO for an operations plan package and submit it manually. **The submission deadline for all other Operations Plans that have funding from the State General Appropriations Bill will be determined upon passage following the anticipated special legislative session.**

(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.

(C) **Rollover** – If the General Appropriations Bill passes during the special session with a provision for rollover appropriations, all General Fund and any Other Funds unexpended and unencumbered for the fiscal year ending September 30, 2015 will revert and be reappropriated after October 1, 2015. 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 2015 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, 2015. Do not list this rollover on your original Operations Plan.

(D) **Education Trust Fund Agencies** – Agencies who receive funding from the Education Trust Fund should review Act 2015-281 that passed during the regular legislative session for appropriation authority prior to completing your agency’s Operations Plan.

(E) **Travel – Mileage Rate** - Effective January 1, 2015, the mileage rate paid to persons traveling in privately owned vehicles on official business for the state is 57.5 cents per mile. Mileage rates for calendar year 2016 will be posted on the Comptroller’s website (www.comptroller.alabama.gov) when released by the Internal Revenue Service.

(F) **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

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

(H) **Comptroller’s Office Fees** – Comptroller transaction billing rates are the same as FY15. FY16 estimated charges should be calculated based on current transaction billing rates and FY16 projected volume.

(I) **Operations Plan Revisions in STAARS** – Beginning with FY16, agencies are **required to use the new STAARS Budgeting System** to enter revisions.

(J) **EBO Staffing Plan Revisions** –STAARS Budgeting **will not** be used in FY16 to prepare staffing plan revisions. Prepare the EBO Form 9 as usual for revisions, and attach it to the Document Management tab in STAARS Budgeting for **all** Operations Plan revisions that affect Object Code 0100. Beginning with FY17, staffing plans will be entered into STAARS Budgeting.

(K) **Quarterly Performance Reports** – Completion of a Quarterly Performance Report using the current system (NOT STAARS) will be required. The initial submission, to include mission, vision, goals, and objectives is due July 31, 2015. Information and instructions for submittal are located on the Executive Budget Office website (www.budget.alabama.gov). STAARS will be used at a later reporting period when submitting the First Quarter Actuals.

SUBMISSION OF OPERATIONS PLAN

1. **Approval of Operations Plan** - Operations Plan will be reviewed for approval on an annual basis.
2. **To Access EBO on the Internet** - Information about the Executive Budget Office (EBO) and state finances can be found on the Internet at www.budget.alabama.gov. Full instructions, both manual and electronic, are available online along with downloadable EBO forms. From the EBO home page, you may **electronically submit your Operations Plan** by selecting the fourth tab labeled "Documents and Forms" that leads to a link containing the Operations Plan Application, instructions, forms and the web-based Operations Plan Application Instructions. Select the link containing the Quarterly Performance Application and Instructions for instructions to submit your QPR electronically.
3. **Electronic Internet-based Submission** - Follow the web-based instructions, available on the EBO website, to submit your Operations Plan and Quarterly Performance Report over the Internet. Provide supplemental information as it applies to your agency (such as Employee Staffing Plans (Form 9), General Fund or Education Trust Fund drawdown schedules, program change letters, capital projects list, etc.) independently by mail, e-mail, or direct delivery to your budget analyst.
4. **Mailing Addresses** - Users not equipped with Internet capability may submit an original and **one copy** of a printed Operations Plan to the Executive Budget Office at the following addresses:

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, Suite 237
11 S. Union St.
Montgomery, Alabama 36104

5. **Forms Created by Agencies** - Although forms are provided on the Internet, agencies may create forms if needed, provided the forms are exactly the same as EBO forms.

**SUPPLEMENTAL INFORMATION
TO
PROVIDE WITH OPERATIONS PLAN**

1. **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.
2. **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 program unit 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 Central Accounting System if the program appropriations differ from legislative intent.
3. **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.
4. **Earmarked Appropriations** – Agencies whose appropriated funds include earmarked or line-item funding to be passed to another agency or entity should include information in their Operations Plan to the EBO that outlines the agency to receive the funds, the address or location of the agency, a contact person from the agency or entity, and an explanation of how the funds will be used.
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." That leads to a link containing the QPR Application and Instructions.

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 FY2016 are as follows:

FICA - Social Security and Medicare

- 2015 Calendar Year - 7.65%, Maximum \$118,500
- 2015 Calendar Year - 1.45% over \$118,500
- 2016 Calendar Year - 7.65%, Maximum \$119,500¹
- 2016 Calendar Year - 1.45% over \$119,500¹

RETIREMENT – Tier I

- Teachers – 11.94% of total salaries
- Judicial – 40.98% of total salaries
- Law Enforcement – 42.61% of total salaries
- Other State Employees – 14.57% of total salaries

RETIREMENT – Tier II

- Teachers – 10.84% of total salaries
- Judicial – 40.98% of total salaries
- Law Enforcement – 38.98% of total salaries
- Other State Employees – 14.09% of total salaries

HEALTH INSURANCE

- | | |
|--------|---|
| SEIB | - \$825 per month for each employee for FY2016 (Revised) |
| PEEHIB | - \$780 per month for each employee for FY2016 |

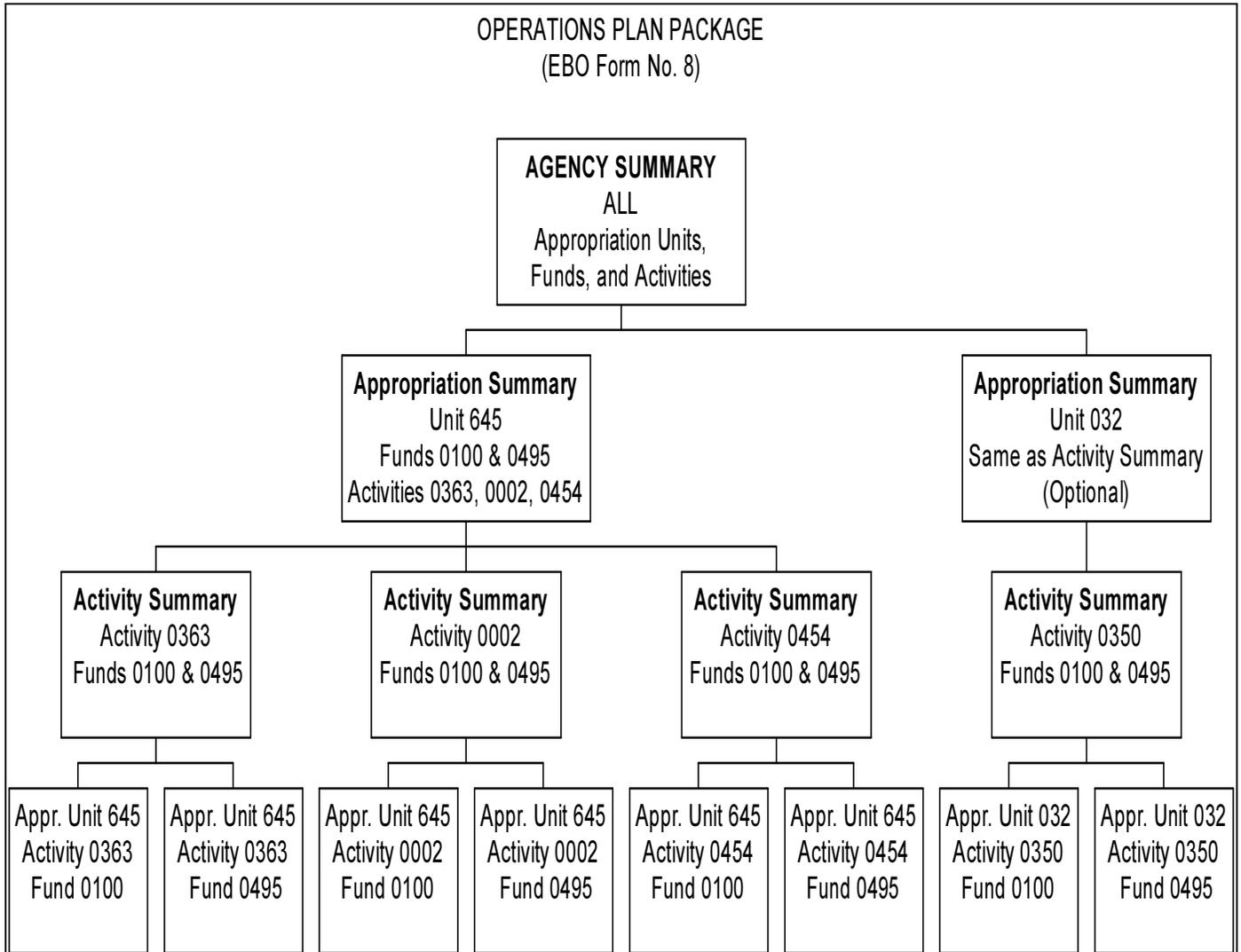
Contact the Department of Labor for information pertaining to Unemployment Compensation for each individual agency.

¹ Estimated amounts.

COMPILATION OF OPERATIONS PLAN

- STEP 1 The legislature has made appropriations from funds for each 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 for each combination of a single fund, activity, and appropriation unit.
- STEP 2 Prepare one 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 Prepare the agency summary including **all appropriation units, activities, and funds**. This Operations Plan total should match the total legislative appropriation for the agency.
- STEP 4 Forms should be arranged in the following order for submission to the Executive Budget Office:
1. Cover letter
 2. Program change letter (if you are requesting a program appropriation revision)
 3. Draw-Down Schedule (if applicable)
 4. Operations Plan EBO Form No. 8 - Agency Summary
 5. Operations Plan EBO Form No. 8 - Appropriation Unit #1 Summary (if applicable)
 6. Operations Plan EBO Form No. 8 – Activity #1 Summary
 7. Operations Plan EBO Form No. 8 - Activity #1 Fund #1
 8. Operations Plan EBO Form No. 8 - Activity #1 Fund #2
 9. Repeat 5-8 above if there are more appropriation units, activities, or funds
 10. Employee Staffing Plan - EBO Form No. 9
 11. Capital Projects List (Refer to page 15, item 11)

EXHIBIT A



This compilation is an example of an agency with two appropriation units, two fund numbers, and three activities. Starting at the lowest accounting level, agencies are required to prepare one Operations Plan for each fund-activity-appropriation combination, and then collapse each into a summary Operations Plan on the respective appropriation unit level. If you have more than one appropriation unit, further collapse these into an agency level Operations Plan summary.

EBO FORM NO. 8 INSTRUCTIONS

- *1. Fill in revision number and date only when revising the original Operations Plan.
2. Fill in the appropriate fiscal year- FY2016.
3. Fill in the 3-digit agency number on each page of your Operations Plan.
4. Fill in the name of the agency submitting the Operations Plan.
5. Fill in the appropriation unit name and 3-digit code number.
6. Fill in the activity name and 4-digit code number.
7. Fill in the budget organization number and name only if your agency is required to budget at the organization level by the Executive Budget Office. If you are not sure, contact your budget analyst.
8. Fill in the objective only when revising the original Operations Plan.
9. Indicate the number of employees estimated to be on the payroll for each quarter. Salary estimates for all new positions should be entered at the minimum pay rate. A temporary or part-time employee should be shown on a full-time equivalency basis; i.e., if an employee works 20 hours a week, show that person as 0.50 during the quarters employed. Round to two decimal places.
10. Review the "Expenditures by Major Object Code" section beginning on pages 13 through 15 to complete objects 0100 through 1600 utilized by your agency.
11. **Total** - Refers to the aggregate total of expenditures by major object codes.
12. **Total Expenditures** - An aggregate total of all expenditures for each quarter.
13. **Source of Funds** - List the funds that will be used to pay for total expenditures for each quarter. List the 4-digit fund number and name from which expenditures will be made. 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 labeled with the related act number. Only summary pages may show more than one fund number. 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.
- (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.

- 14. **Total Source of Funds** - An aggregate total of all sources of funds for each quarter. This total ***must*** equal Total Expenditures for each quarter.
- 15. Do not write in this space: "EBO USE ONLY".

After completing a separate Operations Plan page for each appropriation unit, fund, and activity, compile and number all sheets and create an agency summary sheet that sums all the other totals up to an agency total. Enter the word "SUMMARY" where the headings and codes would normally appear. Sign and date the top agency summary page of the Operations Plan. **The approving agency head is the chief executive officer for the agency, department, board, bureau, or commission.** Refer to the compilation steps on pages 8 and 9 for an illustration.

Budget so that actual expenditures do not exceed total appropriations. The quarterly expenditures should include any anticipated cash disbursements and purchase orders expected to be issued during that quarter. Year-to-date object code expenditures may not exceed the annual amount budgeted for each respective object code.

*Numbers correspond with the example of EBO Form 8 provided on page 12.

STATE OF ALABAMA		OPERATIONS PLAN				Agency No.	048 (3)
EBO Form No. 8		Fiscal Year 2016 (2)					
Revision No. <u>N/A</u> (1)							
Date _____ (1)							
		Agency Name:				Forensic Sciences (4)	
Appropriation Unit Name:		Forensic Sciences Services			Appropriation Unit No:		632 (5)
Activity Name:		Pathology			Activity No:		0363 (6)
Budget Org Name:					Budget Org No:		(7)
Objective: (8)							
		(11)					
		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	TOTAL	
NUMBER OF EMPLOYEES (9)		76.00	76.00	79.00	82.00	XXXXXXXXXXXX	
Code No.	Expenditures by Major Object: (10)						
0100	Personnel Costs	1,017,926	873,102	953,368	784,044	3,628,440	
0200	Employee Benefits	326,270	324,917	325,000	307,542	1,283,729	
0300	Travel - In-State	2,875	2,875	2,875	2,875	11,500	
0400	Travel - Out-Of-State	1,639	1,639	1,639	1,639	6,556	
0500	Repairs and Maintenance	2,322	2,322	2,322	2,322	9,288	
0600	Rentals and Leases	6,921	6,921	6,921	6,921	27,684	
0700	Utilities and Communication	15,572	15,572	15,572	15,572	62,288	
0800	Professional Services	11,250	11,250	11,250	11,250	45,000	
0900	Supplies, Materials, & Oper Exp	12,224	12,224	12,224	12,224	48,896	
1000	Transportation Equip Operations	8,396	8,396	8,396	8,396	33,584	
1100	Grants and Benefits						
1200	Capital Outlay						
1300	Transportation Equip Purchases						
1400	Other Equipment Purchases	1,662	1,661	1,661	1,662	6,646	
1500	Debt Service						
1600	Miscellaneous						
TOTAL EXPENDITURES (12)		1,407,057	1,260,879	1,341,228	1,154,447	5,163,611	
SOURCE OF FUNDS: (13)							
Fund No.	Fund Name:						
0100	General Fund	593,289	603,901	620,475	521,249	2,338,914	
0578	Federal Funds	788,768	631,978	695,753	608,198	2,724,697	
13XX	Forensic Science-Federal Stimulus	25,000	25,000	25,000	25,000	100,000	
TOTAL SOURCE OF FUNDS (14)		1,407,057	1,260,879	1,341,228	1,154,447	5,163,611	
EBO USE ONLY (15)							
Date:		(32) Approved:				<i>Agency Head</i>	
A:						Agency Head	
						July 24, 2015	
						Date	
Revised 6/09							
		Page 4					

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.

1. **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:

FY2016 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

2. **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 and Medicare taxes on non-overnight per diem.
3. **Travel**
 - (A) In- State
 - a) 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*).
 - b) Effective January 1, 2015, the mileage rate for persons traveling in privately owned vehicles on official business for the state was 57.5 cents per mile. Code Section 36-7-22, as amended, sets the mileage rate that is allowed by the Internal Revenue Code for income tax deductions. Mileage rates for calendar year 2016 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*.

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

(B) Out-of-State

- a) 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.
- 4. **Repairs and Maintenance** - Include any repair and maintenance work performed on land, buildings, 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.
 - 5. **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. Capital Leases are recorded under Expense Object 1200 "Capital Outlay".
 - 6. **Utilities and Communication** - Include disbursements for electricity, water, gas (except for automotive equipment), fuel oil, coal, telephone, cellular telephones and postage.
 - 7. **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.**
 - 8. **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. Non-Inventoriable Modular Furniture (partitions) will be coded to Object 1400 Other Equipment Purchases.

9. **Transportation Equipment Operations** - Include disbursements for petroleum products, batteries, tires, maintenance and repair on transportation equipment, and auto tags.
10. **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, colleges, universities, trade schools and junior colleges.
11. **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 Expenditure Object "1200 Capital Outlay" (repairs and maintenance on capital assets must be coded to expenditure object "0500 Repairs and Maintenance"). Capital leases also qualify as capital outlay expenditures.

Include a Capital Projects List that describes each project, estimates total cost, and provides an estimated date of completion.

12. **Transportation Equipment Purchases** - Include expenditures for automobiles, trucks, boats, agricultural equipment and other heavy equipment.
13. **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 non-inventoriable modular furniture (partitions).
14. **Debt Service** - Includes expenditure for the payment of principal and interest on the debt obligations of the state.
15. **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.

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

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

Beginning with FY16, agencies are required to use the new 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.
3. The Total Source of Funds line must equal the Total Expenditures line. If the totals are zero, enter a zero on the STAARS Source of Funds tab to indicate that calculations have been performed.
4. In the space labeled "Objective" on the revised 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 8

EBO Form 8-Function					
Department	048 - Forensic Sciences				
Appropriation Class	632 - Forensic Science Services				
Function	0363 - Pathology				
Appropriation Unit	0 - Default				
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
Number of Employees					
Expenditures by Major Object:					
1100-Grants and Benefits	-	30,500	30,500	45,500	106,500
Total Expenditures	-	30,500	30,500	45,500	106,500
Fund No. Source of Funds					
0578-101 - Federal Funds	-	30,500	30,500	45,500	106,500
Total Source of Funds	-	30,500	30,500	45,500	106,500

2. **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

Department Number:	048 - Forensic Sciences
Revision Number:	048 BUD REV 6
Date:	6/24/2015 3:08:43 PM

Request is hereby made for a revision to the Fiscal Year 2016 allotment and/or appropriation for 048 - Forensic Sciences.

Justification

Federal Grant received after beginning of fiscal year (BOY).

2nd Quarter (Current Quarter) Allotment Revision

Fund:	0578
Appropriation Class:	632
Appropriation Unit:	0
Amount	\$ 30,500

Appropriation Revision

Fund:	0578
Appropriation Class:	632
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	106,500
5. Special Act No.	
6. Transfer	
7. Proration	
8. Other	
9. Reversion Reappropriation	
10. Program Change	
Total 1-10 Above	106,500
Total Appropriation Revision	\$ 106,500

EBO FORM NO. 9 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 two columns enter the class name and five-digit class code (provided by State Department of Personnel) 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, 2015, 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, 2016, 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 2016 for the listed classifications.
7. Enter the total amount budgeted for each classification for FY2016. 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*.

*Numbers correspond with the example of EBO Form No. 9 provided on page 21.

EXAMPLE EBO Form 9

EBO Form No. 9
Revision No. _____

EMPLOYEE STAFFING PLAN
FISCAL YEAR 2016 (2)
AGENCY NAME Forensic Sciences (2)

(3) CLASSIFICATIONS	(4)		(5)		(6)		(6)
	10/1/2015 NUMBER FULL-TIME EMPLOYEES	9/30/2016 NUMBER FULL-TIME EMPLOYEES	10/1/2015 NUMBER PART-TIME EMPLOYEES	9/30/2016 NUMBER PART-TIME EMPLOYEES	FY 2015 TOTAL ANNUAL SALARY	FY 2016 TOTAL ANNUAL SALARY	
ASA-I	9	12			197,400	211,786	
ASA-II	7	8			123,375	137,656	
ASA-III	1	1			39,875	42,135	
Programmer Analyst II	1	1			20,416	22,479	
Department Personnel Mng'r. I	1	1			36,730	40,442	
Forensic Scientist I	18	18	2	2	588,307	591,906	
Forensic Scientist II	10	12			421,321	431,047	
Forensic Scientist IV	9	9			418,680	427,360	
Forensic Scientist VI	12	12			916,248	1,024,366	
Forensic Pathology Tech I	3	2			56,273	57,117	
Forensic Pathology Tech II	2	1			26,679	58,279	
State Medical Examiner	2	2			240,610	265,275	
Forensic Investigator II	2	2			58,218	59,368	
Forensic Science Director	1	1			81,951	81,951	
Subsistence (8)					117,810	119,450	
Longevity (8)					39,110	41,650	
Termination Costs (8)					12,110	16,123	
TOTAL (9)	76	82	2	2	3,395,113	3,628,440	

(7)

Agency Head George Reed (10) Date July 24, 2015 (10)

(11) Page 1 of 1