Operations Plan Instructions

FY 2011

State of Alabama
Department of Finance

Bob Riley
Governor

State of Alabama
Department of Finance
Office of the Director

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

Bob Riley
Governor

Bill Newton
Acting Director of Finance

June 28, 2010

MEMORANDUM

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

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

SUBJECT: **FY 2011 Operations Plan Instructions**

The State General Fund Appropriations Bill for FY 2011 (Act 2010-553) and the Education Trust Fund Appropriations Bill for FY 2011 (Act 2010-610) have been passed by the Alabama Legislature. Enclosed 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 2011. **All submissions are due to the Executive Budget Office (EBO) no later than Friday, July 30, 2010**.

In an effort to reduce cost and meet the requirements of the Budget Management Act, Section 41-19-1 et. seq., *Code of Alabama 1975*, the FY 2011 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 submit their Operations Plan manually and will need to contact the EBO for an operations plan package.

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 look up by the act number.

Additionally, a SMART Operations Plan and SMART Quarterly Performance Report will be required. You will receive information and instructions from the Executive Planning Office at a later date.

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

BN/amf
Enclosures

State of Alabama
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June 28, 2010

MEMORANDUM

TO: **All General Fund Transfer Agencies**

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

SUBJECT: **FY 2011 General Fund Drawdown Schedules**

In order to assist the Department of Finance in allocating the anticipated General Fund dollars to those agencies with General Fund appropriations, a drawdown schedule is requested of all agencies receiving General Fund transfers.

Prepare a list of anticipated General Fund expenditures by funding for the full twelve months of FY 2011. 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 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 30, 2010.**

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

BN/amf

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GENERAL INFORMATION

The purpose of the Operations Plan is to ensure that the objectives of the Legislature's FY 2011 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 FY 2011.

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 FY 2011 and will be utilized by the Department of Finance as a means of monitoring agency expenditures.

FY 2011 APPROPRIATION HIGHLIGHTS

(A) **New Online Operations Plan Application** – For the FY 2011 operations plan submission, EBO has updated its online operation plan application. **All agencies with internet capabilities are required to submit their operations plan using this new application.** Agencies will need to go to the EBO website (www.budget.alabama.gov), and request a user ID and password. Employee Staffing Plans (Form 9) are currently not part of the new application, but must be submitted via email or handmail to your budget analyst.

(B) **Due Date** – All agencies with internet capabilities must electronically submit the 2011 Operations Plan by **Friday, July 30, 2010**. Agencies without internet access must submit their plan manually and will need to contact the EBO for an operations plan package.

(C) **General Fund Distribution** – When submitting your agency Operation 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 2010-553 for the General Appropriation Bill.

(D) **American Recovery and Reinvestment Act of 2009 (ARRA)** – In addition to all other funds received in the General Fund Appropriation bill, funds received under the American Recovery and Reinvestment Act of 2009 (ARRA) are conditionally appropriated upon receipt of additional federal funds, the recommendation of the Director of Finance and the approval of the Governor. As your agency develops the FY 2011 Operations Plan, be mindful of providing copies of all information and reports to EBO as required as a result of the federal legislation. In addition, the General Fund Appropriation Bill, Section 9 states "the Department of Finance may charge agencies and other recipients of federal stimulus funds for the cost of administering the American Recovery and Reinvestment Act of 2009."

(E) **Reversions Reappropriated** – All agencies with General Fund, Education Trust Fund and any Other Funds unexpended and unencumbered for the fiscal year ending September 30, 2010, will revert and be reappropriated after October 1, 2010. Funds from the Children's First Trust Fund are not covered by this section. Reversions that occur during and after the 2010 fiscal year's 13th Accounting period cannot be reappropriated. Additionally, reappropriations must be loaded 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, 2010. Do not list this rollover on your original Operations Plan. (General Appropriation Bill, Act 2010-553, Section 3 and ETF Appropriation Bill, Act 2010-610, Section 18)

(F) **Travel – Mileage Rate** - Effective January 1, 2010, the mileage rate paid to persons traveling in privately owned vehicles on official business for the state decreased to 50 cents per mile. Please see the Comptroller's website if you have any questions.

(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.**

Longevity Pay Increments		Increase for FY 2010:	Increase for FY 2011:
5 + years of service	~~$300~~	~~$400~~	$500
10 + years of service	~~$400~~	~~$500~~	$600
15 + years of service	~~$500~~	~~$600~~	$700
20 + years of service	~~$600~~	~~$700~~	$800
25 + years of service	~~$700~~	~~$800~~	$900

(H) **Education Trust Fund Agencies** – Agencies that receive funding from the Education Trust Fund should review Act 2010-610 that passed during the 2010 Regular Session for appropriation authority prior to completing your agency's Operations Plan.

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 on-line 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 links containing the Operations Plan Application (used to submit the operations plan electronically), instructions, forms and the web-based Operations Plan Application Instructions.

3. **Electronic Internet-based Submission** - Follow the web-based instructions, available on the EBO website, to submit your Operations Plan over the Internet. Provide supplemental information as it applies to your agency (such as Employee Staffing Plan (Form 9), General 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:	**PHYSICAL STREET ADDRESS:**
Department of Finance Executive Budget Office P. O. Box 302610 Montgomery, Alabama 36130-2610	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 (except for the electronically submitted forms).

SUPPLEMENTAL INFORMATION

TO

PROVIDE WITH OPERATIONS PLAN

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1. **Draw-Down Schedules** - All agencies that receive State General Fund transfers into a fund other than Fund 0100 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 with the Operations Plan a program change letter. The letters 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. In addition, if the increase is for a new program or purpose the agency must include copies of the approval granted by the Chair of the House Government Appropriations Committee, the Chair of the Senate Finance and Taxation-General Fund Committee and the Governor before the EBO loads the additional appropriation.

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.

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 001	Private Passenger	$392.00
Class 002	Pickups and Utility Vehicles	434.00
Class 003	Trucks over 3/4 Ton	589.00
Class 004	Marked Law Enforcement Vehicle	738.00
Class 005	Buses	893.00
Class 1 Drivers		64.00

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. 6 under Procedures for Preparing Form 8 for Revisions).

RATES FOR EMPLOYEE BENEFITS

Employee Benefits - Include the State's employer contributions to 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 are as follows:

FICA- Social Security & Medicare

- 2010 Calendar Year - 7.65%, Maximum $106,800
- 2010 Calendar Year - 1.45% over $106,800
- 2011 Calendar Year - 7.65%, Maximum $110,500[1]
- 2011 Calendar Year - 1.45% over $110,500[2]

RETIREMENT

- Teachers – 12.51% of total salaries
- Judicial – 24.20% of total salaries
- Law Enforcement – 30.57% of total salaries
- Other State Employees – 11.94% of total salaries

HEALTH INSURANCE

SEIB	- $805, per month for each employee for FY 2011
PEEHIB	- $752, per month for each employee for FY 2011

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

[1] Forecasted amounts.
[2] Forecasted 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, appropriation unit, and organization code (if necessary).

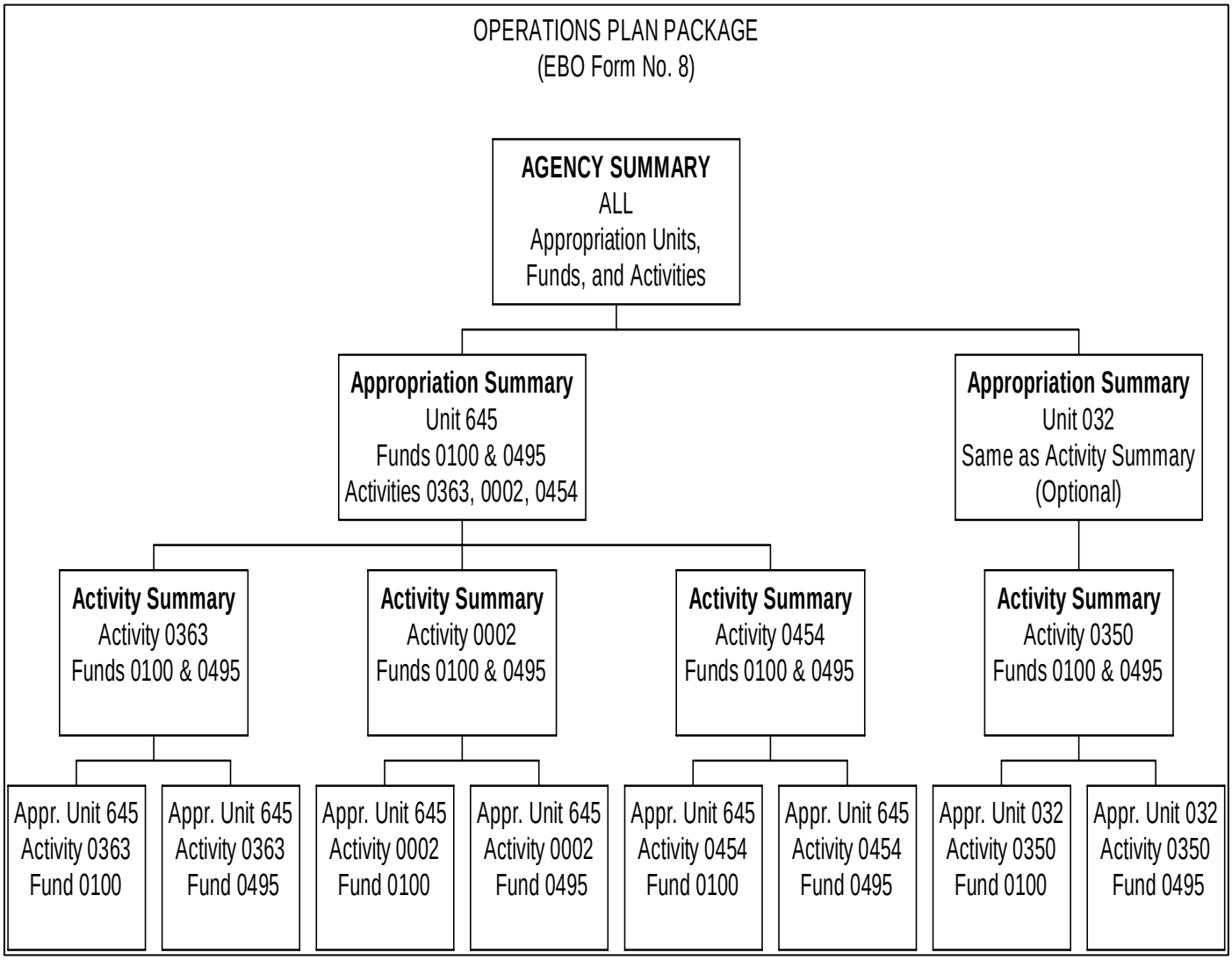
STEP 2 Prepare one summary Operations Plan for each appropriation unit, combining all activities and funds allocated to that appropriation unit. This Operations Plan total should match the legislative appropriation for the respective program.

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. General Fund 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 - FY 2011.

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 page 13 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 corresponding 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. <u>Only summary pages may show more than one fund number</u>. 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 (not reversions reappropriated), 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 Industrial Relations.

(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., 0100 - 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 Plans. The approving agency head should be the chief executive officer for the agency, department, board, bureau, or commission. Refer to the compilation steps on pages 8-9 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 No. 8 provided on page 12.

STATE OF ALABAMA
EBO Form No. 8
Revision No. N/A (1)
Date _____(1)

OPERATIONS PLAN

Fiscal Year 2011 (2)

Agency No. 048 (3)

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: **SUMMARY**
Budget Org No: (7)

Objective: (8)

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	TOTAL (11)
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
1375 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:
A:

(32) Approved: Agency Head

Agency Head

July 30, 2010
Date

Revised 6/09

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 http://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:

FY 2011 PAY PERIOD 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 (FICA), State Retirement System, State Group Health Insurance, Workman's Compensation and Unemployment Compensation for each quarter.

3. **Travel**

(A) In- State

1) Per Diem rates did not change for fiscal year 2011. 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 (§36-7-20 *Code of Alabama 1975*).

2) Effective January 1, 2010, the mileage rate for persons traveling in privately owned vehicles on official business for the state decreased to 50 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. Include any employee reimbursements for personal liability

vehicle insurance costs as approved by the agency head and as provided in §36-1-6, *Code of Alabama 1975*.

3) Include mileage, commercial transportation, per diem, and other travel expenses not otherwise classified.

4) Include any travel expenses paid to board/commission members.

(B) Out-of-State - 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, and **transfers to the State Department of Personnel.**

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 §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

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

Operations Plan revisions may be made in the current and remaining quarter(s) 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.

Procedures for Preparing Form No. 8 for Revisions

1. Any revisions made during the year to the original submission should be prepared on EBO Form No. 8 and submitted for approval as an original with **one copy** to your budget analyst.
2. Include a cover memo from the agency head giving specific reasons why the change is necessary. You should address each object code that is revised. This memo is required regardless of the funding source of the revision.
3. In the upper left corner indicate the revision date and number. Each revision should be numbered as a single package regardless of how many activities or different EBO forms are involved. An updated laser-printed Operations Plan (Report P421) will be available to your agency at the end of each month reflecting any Operations Plan revisions that were processed during that month.

4. Enter complete heading information by indicating the fiscal year and all names and code numbers for the agency, appropriation unit, activity, and organization (if applicable).

5. Enter only the amount of increases or decreases to the budget, not the new total resulting from the revision. All changes must balance horizontally and vertically on the form. Show all reductions as a negative amount in parentheses.

6. The Total Source of Funds line must equal the Total Expenditures line. If the totals are zero, enter a zero to indicate that calculations have been performed.

7. In the space labeled "Objective" on the revised Operations Plan EBO Form No. 8, include a brief narrative explanation of the necessity for the revision. The detailed justification will be included in the cover letter.

8. Each Operations Plan revision submitted must include a separate EBO Form No. 8 for each fund, appropriation unit, and activity combination that is affected with a summary total page on top of the package.

(An example of EBO Form No. 8 Revision is provided on page 21.)

2. **Allotment/Appropriation Revisions (EBO Form No. 101):**

The Operations Plan revision (EBO Form No. 8) along with the EBO Form No. 101 must be submitted as a package to the Executive Budget Office. Revisions for up to three different fund and appropriation unit combinations may be shown on the same EBO Form No. 101.

(a) An Allotment/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, or appropriation unit, change 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.

Procedures for Preparing Form No. 101 for Revisions

Changes in Quarterly Allotment(s)

1. Revisions to the current quarter allotment must be entered in the top portion of the EBO Form No. 101 labeled "Current Quarter Allotment Revision". Only current quarter allotment revisions should be indicated on this section of the form and the revision must reflect only the amount of allotment change.

2. Reductions in allotment amounts should be shown in parentheses.

3. No allotment revisions should be entered for subsequent quarters. These allotments are automatically computer-generated from your operations plan.

4. The amount of allotment change should be the same amount shown on your Operations Plan for the current quarter total "Source of Funds". If there is no change in the current quarter on the Operations Plan, **do not** fill out the top portion of the attached EBO Form No. 101.

Changes in Annual Appropriation

1. 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.

2. Reductions in appropriation amounts should be shown in parentheses.

3. Appropriation revisions must be identified by type of revision in one or more of the 8 categories provided on EBO Form No. 101. A "remarks section" has also been provided for further explanations (such as legal citations, contract numbers, cash receipt numbers of deposits with the State Treasury, or other source documentation.) justifying the appropriation revision.

4. Space has been provided for revisions for up to three different fund and appropriation unit code combinations to be shown on the form.

5. Any actions that increase annual appropriation amounts should be accompanied by documentation for the increase. Acceptable documentation includes items such as grant award letters or notices, supplemental acts, certificates of deposit, etc.

6. Any actions that increase annual appropriation amounts from grants or appropriations from Congress of the United States for new programs or purposes, including but not limited to homeland security grants, must be approved by a majority of the Chair of the House Government Appropriations Committee, the Chair of the Senate Finance and Taxation – General Fund Committee and the Governor prior to expenditure; in accordance with Section 12 of Act 2010-553.

   (An example of EBO Form No. 101 Revision is provided on page 22)

STATE OF ALABAMA
EBO Form No. 8
Revision No.6
Date January 5, 2011

OPERATIONS PLAN
Fiscal Year 2011

Agency No. **048**

Agency Name: **Forensic Sciences**

Appropriation Unit Name:	Forensic Science Services	**Appropriation Unit No.:**	632
Activity Name:	Pathology	**Activity No.:**	0363
Budget Org Name:		**Budget Org No:**	

Objective: To budget receipts from a federal grant received after the beginning of the fiscal year that was not budgeted in the original submission.

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	TOTAL
NUMBER OF EMPLOYEES					XXXXXXXXXXXX
Code No. Expenditures by Major Object:					
0100 Personnel Costs					
0200 Employee Benefits					
0300 Travel-In-State					
0400 Travel-Out-Of-State					
0500 Repairs and Maintenance					
0600 Rentals and Leases					
0700 Utilities and Communications					
0800 Professional Services					
0900 Supplies, Materials, & Oper Exp					
1000 Transportation Equip Operations					
1100 Grants and Benefits		30,500	30,500	45,500	106,500
1200 Capital Outlay					
1300 Transportation Equip Purchases					
1400 Other Equipment Purchases					
1500 Debt Service					
1600 Miscellaneous					
TOTAL EXPENDITURES		30,500	30,500	45,500	106,500
SOURCE OF FUNDS:					
Fund No. Fund Name:					
0578 Federal Funds		30,500	30,500	45,500	106,500
TOTAL SOURCE OF FUNDS		30,500	30,500	45,500	106,500

EBO USE ONLY
Date:
A:

Approved: *Agency Head*
Agency Head

January 5, 2011
Date

Revised 6/92

Page 1

EBO FORM NO. 101
(ATTACHMENT TO OPERATIONS PLAN)

FOR EBO USE ONLY

Agency No. 048 Revision No. 6

Date January 5, 2011

Request is hereby made for a revision to the Fiscal Year 2011 allotment and/ or appropriation for the Department of Forensic Sciences
(Agency Name)

2nd QUARTER (CURRENT QUARTER) ALLOTMENT REVISION:

Fund No. (4 digits)	0578		
Appropriation Unit No. (3 digits)	632		
Budget Organization No. (4 digits)			
Amount	$ 30,500	$	$

Remarks: To appropriate and allot an additional federal grant, certificate of receipt #200183.

APPROPRIATION REVISION:

Fund No. (4 digits)	0578		
Appropriation Unit No. (3 digits)	632		
Budget Organization No. (4 digits)			

Type of Appropriation Revision:

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			
Total Appropriation Revision	$ 106,500	$	$

Remarks:

APPROVED:

Agency Head		
AGENCY HEAD	DIRECTOR OF FINANCE	GOVERNOR

DATE: January 5, 2011

(Submit original to Director of Finance)

Revised 6/01

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, 2010, 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, 2011, 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 2010 for the listed classifications.

7. Enter the total amount budgeted for each classification for FY 2011. 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 24.

EBO Form No. 9

(1) Revision No. _____

EMPLOYEE STAFFING PLAN
FISCAL YEAR 2011 (2)
AGENCY NAME Forensic Sciences (2)

(3) CLASSIFICATIONS	CLASS CODE	(4) 10/1/2010 NUMBER FULL-TIME EMPLOYEES	(4) 9/30/2011 NUMBER FULL-TIME EMPLOYEES	(5) 10/1/2010 NUMBER PART-TIME EMPLOYEES	(5) 9/30/2011 NUMBER PART-TIME EMPLOYEES	(6) FY 2010 TOTAL ANNUAL SALARY	(6) FY 2011 TOTAL ANNUAL SALARY
ASA-I	10196	9	12			197,400	211,786
ASA-II	10197	7	8			123,375	137,656
ASA-III	10198	1	1			39,875	42,135
Programmer Analyst II	10506	1	1			20,416	22,479
Department Personnel Mngr. I	10851	1	1			36,730	40,442
Forensic Scientist I	20802	18	18	2	2	588,307	591,906
Forensic Scientist II	20804	10	12			421,321	431,047
Forensic Scientist IV	20842	9	9			418,680	427,390
Forensic Scientist VI	20843	12	12			916,248	1,024,356
Forensic Pathology Tech I	20854	3	2			56,273	57,117
Forensic Pathology Tech II	20855		1			26,679	58,279
State Medical Examiner	20860	2	2			240,610	265,275
Forensic Investigator II	20923	2	2			58,218	59,398
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 *Agency Head* (10)

Date July 30, 2010 (10)

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