



For use by Alabama state agencies, boards, commissions, departments, or institutions to submit an annual plan for operation of programs (§41-19-10, Code of Alabama 1975).

FY2027 OPERATIONS PLAN INSTRUCTIONS

State of Alabama
Department of Finance

Kay Ivey
Governor



STATE OF ALABAMA
Department of Finance
Executive Budget Office

11 South Union Street, Room 237
Montgomery, Alabama 36130-2610
Telephone (334) 242-7230 Fax (334) 242-3776
www.finance.alabama.gov



Kay Ivey
Governor

Bill Poole
Director of Finance

Doryan Carlton
State Budget Officer

May 20, 2026

MEMORANDUM

TO: All State Agencies, Boards, Commissions, Departments, or Institutions
FROM: Doryan Carlton, State Budget Officer
SUBJECT: FY 2027 Operations Plan Instructions

The Alabama Legislature has passed the FY 2027 State General Fund Appropriations Act 2026-383 and Education Trust Fund Appropriations Act 2026-380. Provided is a copy of the section from the appropriations law pertaining to your agency, including your required transfer amount to the State Personnel Department for services. You are requested to submit a plan of operations for FY 2027. **All submissions are due to the Executive Budget Office (EBO) no later than Friday, July 31, 2026.**

The FY 2027 Operations Plan Instructions are located on the EBO website at www.budget.alabama.gov.

ALL SUBMISSIONS MUST BE MADE ONLINE THROUGH SHERPA BUDGET FORMULATION AND MANAGEMENT.

Please read the Operations Plan instructions thoroughly, paying close attention to changes and new information, for example, Section 24 (a) Act 2026-383, Direct Assistance to Local Governments. Be sure to read the language sections at the end of the relative appropriation bill from which your agency is funded to become familiar with various legal requirements and restrictions. These acts may be downloaded from the Secretary of State's website at www.sos.alabama.gov by using the "Records" menu and selecting the "Legislative Acts" database to search for the act number.

Additionally, submission of a Quarterly Performance Report will be required using the Sherpa Budget Formulation and Management (BFM) application. The initial submission of mission, values, goals, and objectives will also be due on **Friday, July 31, 2026**. 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.

DC/jg



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May 20, 2026

MEMORANDUM

TO: All General Fund and Education Trust Fund Transfer Agencies
FROM: Doryan Carlton, State Budget Officer
SUBJECT: FY 2027 Cash Drawdown Schedules

To assist the Department of Finance in allocating the anticipated General Fund (GF) and Education Trust Fund (ETF) dollars to agencies, a drawdown schedule is requested from those agencies receiving GF and ETF transfers into their agency's own fund accounts. Without this cash drawdown request, transfer agencies cannot receive the cash for their appropriations.

Prepare a list of anticipated expenditure amounts for the full twelve months of FY 2027 to be transferred once a month to your agency's fund on whichever **Wednesday** the money is needed. Please be reminded that the total funds requested on the drawdown schedule by quarter **must agree with the quarterly agency totals on the EBO Form 8**. In order to assist in the timely planning of GF and ETF cash 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 31, 2026.**

Please limit your requests to a minimum draw as needed to reserve enough 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.

DC/jg

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I. GENERAL PURPOSE AND LEGAL RESPONSIBILITIES

The purpose of the Operations Plan is to ensure that the objectives of the Legislature's 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 FY 2027 and entered in the Sherpa Budget Formulation and Management (BFM) application.

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 summarizing comparisons of actual and budgeted expenditures based on the Operations Plan will be available to the agencies in FY 2027 and will be utilized by the Department of Finance as a means of monitoring agency expenditures. These reports can be found on the EBO website (www.budget.alabama.gov) by clicking on "reports" and selecting "Budget Management Report." Reports will be downloaded quarterly to the website.

II. CHANGES, HIGHLIGHTS, AND DEADLINES

1. **Due Date** – ALL agencies must electronically submit the FY 2027 Operations Plan by **Friday, July 31, 2026** using the Sherpa Budget Formulation and Management (BFM) application. There are no “manual agencies” for BFM. All Agencies use the BFM application. If your agency does not have access, please contact financialsystems@comptroller.alabama.gov or call (334) 353-9000 for access.
2. **General Fund (GF) and Education Trust Fund (ETF) Quarterly Distribution** – Agencies receiving either GF appropriations (Act 2026-383) or ETF appropriations (Act 2026-380) should distribute this funding equally across the four quarters or submit a letter of justification to the EBO stating the need to distribute funding unequally on the EBO Form 8. For all other requirements or restrictions, review all appropriation acts authorizing funding for your agency prior to completing your agency’s Operations Plan. 12-month Purchase Orders should also be distributed equally across the four quarters, regardless of the Source of Funds.
3. *****NEW FOR FY 2027*** Additional GF for SEIB** – Act 2026-383 authorizes an additional appropriation from the State General Fund to assist with payment of SEIB rates for each full-time employee for fiscal year 2027. Agencies should refer to the Act when determining employee eligibility. The SEIB rate is increasing from \$1,025 in FY26 to \$1,175 in FY27, a difference of \$150 per member per month. The additional appropriation in Act 2026-383 is being made to assist with covering that \$150 per member per month increase. Agencies with GF payrolls should contact their budget analyst in the Executive Budget Office to get pre-approval on additional funds. Agencies shall submit SEIB increases with their original Operations Plan.
4. *****NEW FOR FY 2027*** State Employees 2% Pay Raise** – Act 2026-608 of the 2026 Regular Session authorizes a 2% state employees Cost of Living Adjustment (COLA) for FY2027. The GF Appropriations Act 2026-383 provides for increased appropriation authority from the several fund accounts in the State Treasury in such amounts as may be necessary to pay for this COLA in addition to the amounts otherwise appropriated in the bill. Agencies with GF payrolls should contact their budget analyst in the Executive Budget Office to get pre-approval of additional GF appropriation.
5. *****NEW FOR FY 2027*** Employees’ Retirement System (ERS) One-time longevity bonus** – Act 2026-608 of the 2026 Regular Session authorizes a one-time lump-sum retiree longevity bonus for FY2027. The GF Appropriations Act 2026-383 provides for increased appropriation authority from several fund accounts in the State Treasury in such amounts as may be necessary to pay for this one-time lump-sum retiree longevity bonus in addition to the amounts otherwise appropriated in the bill. This will be accomplished through an increase in the Employer rate in the same manner and from the same source of funds as salaries of active members are paid. This bonus is conditioned on the State General Fund beginning balance for Fiscal Year 2027 being greater than anticipated. Agencies with GF payroll should contact their Budget Analyst, after October 1, 2026, to see if funds are available. If available, these funds will be loaded through a budget revision after October 1.
6. **Agencies with Non-Treasury Bank Accounts** – Executive Order No. 726 requires all state executive-branch agency public funds to be maintained in the State Treasury. Agencies affected by this Executive Order should reference Section 8 of Act 2026-383 and Section 19 of Act 2026-380 when including these additional appropriations.

7. **Rollover Funds** – All agencies with General Fund, Education Trust Fund, and any other funds unexpended and unencumbered for the fiscal year ending September 30, 2026, will revert and can be reappropriated after October 1, 2026. Funds from the Children First Trust Fund are not covered by this section. Reversions that occur **during and after** the 2026 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, 2026. **Do not** list this rollover on your original Operations Plan.
8. **Travel Mileage Rate** – Effective January 1, 2026, the mileage rate paid to persons traveling in privately owned vehicles on official business for the state will be 72.5 cents per mile. Mileage rates for calendar year 2027 will be posted on the Comptroller’s website (<https://comptroller.alabama.gov/mileage-rates/>) when released by the Internal Revenue Service.
9. **Travel Policies** – Effective July 1, 2018, both in-state and out-of-state travel policies have significant changes that affect reimbursement rates and that permit the head of an agency to approve certain travel expenditures. Per Act 2023-292, as an alternative to reimbursements provided above regarding in-state travel, persons traveling in the service of the state may be allowed all of their actual and necessary expenses in addition to the actual expenses for transportation. References are provided in the [Appendix](#) for a review of travel laws and policies to determine how changes may impact your budget and internal rules and procedures. Direct questions regarding travel policies and procedures to travel@comptroller.alabama.gov.
10. **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.” Budget sufficiently in first quarter for longevity paid in December.

Longevity Pay	
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

11. **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 their own share based on non-overnight per diem payments. The agency is responsible for paying the matching employer share of FICA Tax on non-overnight per diem payments. Include enough budget in Employee Benefits to cover these additional expenses for the employer share.
12. **Comptroller Office Rates** – State Comptroller’s Office fees are charged pursuant to Code of Alabama, Section 41-4-3. Service fees will be billed as a flat monthly amount based on the average of the last three years’

actual volume of transactions. Payments will be charged to Professional Services Object Code 0855, Comptroller Services – Charges paid to the State Comptroller for services. The FY 2027 annual billing amount is based on new rate calculations using 2023, 2024, and 2025 STAARS transactions. Each agency should receive a memo from the Comptroller’s Office that includes the FY 2027 annual billing amount by August 30, 2026. If you need additional information, please contact the Comptroller’s Office at (334)242-7066.

13. **OIT Form 11** – The Office of Information Technology instructions and forms can be downloaded from EBO’s website at http://budget.alabama.gov/operations_plan_forms_instructions/. Billing rates are included in the [Appendix](#). Upon completion of the requested OIT information, email the form directly to infoOIT@oit.alabama.gov.
14. **State Business Systems Rates** – Calculate budget based on service rates and your agency’s projected transaction usage volume. The Schedule of Service Rates is provided in the [Appendix](#).
15. **Quarterly Performance Reports** – Completion of a Quarterly Performance Report is required using the Sherpa Budget Formulation and Management (BFM) application. The initial submission, to include mission, vision, goals, and objectives is due July 31, 2026. Information and instructions for submittal are located on the Executive Budget Office website (<http://budget.alabama.gov>) under the “Instructions and Forms” menu. BFM will also be used when submitting the Actuals for each quarter of FY2027 reporting periods.
16. **State Purchasing Rates for Alabama Buys e-Procurement System** – A billing plan has been established that will allocate the agencies’ share of software maintenance and support for FY 2027 for Alabama Buys. The billing is based on the number of processed purchase orders over the previous year divided by the cost of maintenance, allocated proportionately to the using agencies. The time period used for calculation will be June 1, 2025 through May 31, 2026. Each agency should receive a memo from the Division of Procurement which includes the FY 2027 annual billing amount by June 15, 2026. If you need additional information, please contact the Division of Procurement at 334-242-7250.
17. **Appropriation requirements – Per Section 23, Act 2026-383** – All nongovernmental entities, identified by the Legislative Services Agency, which are allocated funds in Section 3 of Act 2026-383 shall file a report with the Chairs of the House Ways and Means – General Fund Committee, the Senate Committee on Finance and Taxation-General Fund, Finance Director, and the Legislative Fiscal Officer prior to the start of the 2027 Regular Session, regarding the proposed expenditures and usage of the funds appropriated in the fiscal year ending September 30, 2026. **Per Section 16, Act 2026-380** – All nongovernmental entities, identified by the Legislative Services Agency, which are allocated funds in Section 3 of Act 2026-380 shall file a report with the Chair of the House Ways and Means-Education Committee, the Chair of the Senate Committee on Finance and Taxation-Education, Finance Director, and the Legislative Fiscal Officer regarding the proposed expenditures and usage of the funds appropriated in the fiscal year ending September 30, 2026. The Legislative Services Agency shall provide notice to the identified nongovernmental entities within 60 days following enactment of this act regarding reporting requirements and the methodology to submit reports and format to be used, which may include an online platform. In the event an entity was appropriated funds from the State General Fund or Education Trust Fund in the fiscal year ending September 30, 2025, the entity shall also include in its report a detailed breakdown of the expenditures and use of those funds, including an

inventory of the services delivered and number of clients served, pursuant to guidelines established by the Legislative Services Agency.

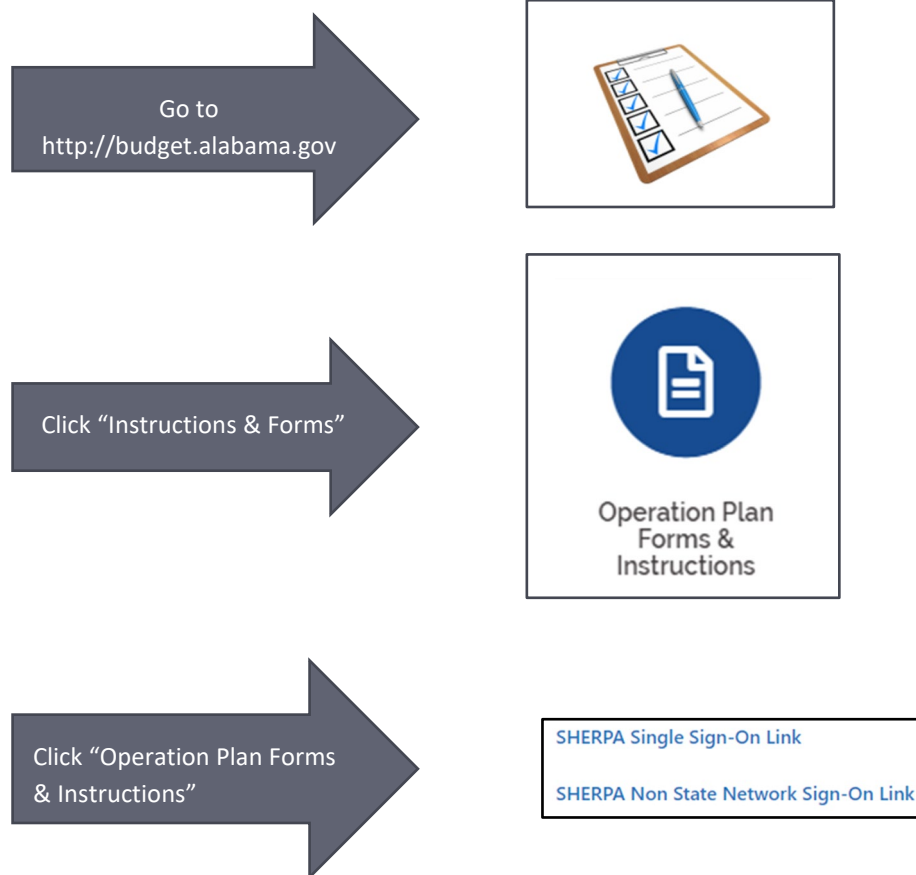
18. *****NEW FOR FY 2027*** Direct Assistance to Local Governments – Per Section 24 (a), Act 2026-383** – Any state agency providing direct assistance or support to local governments from state funds appropriated in this act shall file a report with the Chair of the House Ways and Means-General Fund Committee, the Chair of the Senate Committee on Finance and Taxation-General Fund, Finance Director, and the Legislative Fiscal Officer prior to the start of the 2027 Regular Session, regarding the cost of the assistance provided with state funds and the amount of local contribution. The agencies shall also provide copies of any MOUs between the state agency and the local government. A PDF of this section is included in the email received from the Executive Budget Office that contains your agency pages.

III. SUBMISSION

1. **Approval of Operations Plan** – Electronically submit the Operations Plan for approval using the Sherpa Budget Formulation and Management (BFM) application.
2. **Access the Sherpa Budget Formulation and Management (BFM) application on the Internet** – From the EBO home page, you may access the BFM application to input data for your Operations Plan. Log in to the EBO website at <http://budget.alabama.gov>. Go to Instructions & Forms > Operation Plan Forms & Instructions > Sherpa Operations Plan Manual for State Agencies. Find the Sherpa BFM Application links at the bottom of the next screen, as well as BFM manuals and Excel® Forms 8 & 9 to save and use as work tools if needed. There are 2 separate links for BFM. One for agencies that are on the state network, and one for agencies not on the state network. Instead of starting at the Executive Budget Office’s website, you can either click one of the following links for direct access to BFM, or copy and paste the link into your internet browser and save to favorites for future access:

Single Sign-On Link: <https://al.bfm.cloud/bfmal/default.aspx>

Non-State Network Link: https://al.bfm.cloud/bfmal/login_admn.aspx



IV. DOCUMENT MANAGEMENT ATTACHMENTS

Attach supplementary information or source documents that support or provide evidence for spending authority by adding them to the Attachments tab using the Budget Formulation and Management application.

1. **FORM 9** – Agencies that elect to not use the Personnel Cost Forecasting (PCF) data will need to submit a separate Form 9 as an attachment in the Attachments tab in BFM. An Excel form can be found on the EBO website for use as a template.
2. **Cash Drawdown Schedules** – Agencies receiving State General Fund or Education Trust Fund transfers into another fund account are required to submit a drawdown schedule to the EBO to actually receive the cash for their appropriations. List monthly transfer amounts on the Wednesday that it is needed, and include complete accounting codes. Quarterly totals **must equal** the quarterly GF or ETF agency total on EBO Form 8. Add the schedule as an attachment in the Attachments tab with other required documents. Without a requested drawdown schedule, transfer agencies cannot receive the cash for their appropriations.
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 approve your Operations Plan as submitted in the BFM 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. These forms must be attached to the Attachments tab in BFM.
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 link labeled "Instructions & Forms." Here you will be able to access the Sherpa Budget Formulation and Management Application on the "Operations Plan Forms & Instructions" page to submit the QPR data. Select "Sherpa BFM Application" link at the bottom of that page to access the system. Download the QPR Instructions from the link "Sherpa BFM Quarterly Performance Application & Instructions" listed as a bullet under the State Agencies section of the page.

V. ORGANIZATION AND COMPLETION

A. ORGANIZING OPERATIONS PLAN DOCUMENTS

- STEP 1 The legislature appropriates funds at the program level. The agency head will allocate those appropriations to each function within the related appropriation class at the program level. Once the allocations have been made, prepare one Operations Plan Form 8 for each combination of a single fund, function, and appropriation class (and appropriation unit, if applicable).
- STEP 2 The BFM application will automatically prepare the summary Operations Plan for each appropriation class and combine all functions and funds allocated to that appropriation class. This Operations Plan total must match the legislative appropriation for the program.
- STEP 3 The Operations Plan package should be submitted including the documents listed below that will be generated from BFM Reporting.
1. Operations Plan EBO Form No. 8 – Agency Summary
 2. Operations Plan EBO Form No. 8 – Appropriation Class #1 Summary (if applicable)
 3. Operations Plan EBO Form No. 8 – Function #1 Summary
 4. Operations Plan EBO Form No. 8 – Function #1 Fund #1
 5. Operations Plan EBO Form No. 8 – Function #1 Fund #2
 6. Employee Staffing Plan – EBO Form No. 9
- STEP 4 Add all documents, including supplemental information, to the Attachments tab. Additional documents may include any of the following, if applicable:
- ✓ Cover Letter (including explanations or allotment justification)
 - ✓ Program change request letter
 - ✓ Cash Drawdown Schedule
 - ✓ Manually created Form 9 Staffing Plan
 - ✓ Appropriation Reconciliation for each program, by fund (if plan is different from appropriation)
 - ✓ Quarterly Performance Report

B. COMPLETING EBO FORM 8 OPERATIONS PLAN

1. **Budget Formulation and Management Application** – Detailed instructions on how to use the BFM application can be found on the EBO website at www.budget.alabama.gov. Go to Instructions & Forms > Operation Plan Forms & Instructions > Sherpa Ops Plan User Guide for State Agencies. Print this document to use as a tool when entering your Operations Plan.
2. **Expense Objects** – Complete a budget for expense objects 0100 through 1600 for each budget function using the “Major Expenditure Object Codes” section as a guide.
3. **Source of Funds** – List the funds that will be used to pay for total expenditures for each quarter. Each Source of Funds shall be listed as a separate line. For example, if an additional appropriation from the same fund was received during the fiscal year, you should use the same fund number, but list it on a separate line as a *supplemental appropriation*.
4. **Conditional Appropriation** – **Do not list** any conditional appropriations unless the funding has been released.
5. **Federal Funds, Grants, and Other** – To prevent unnecessary revisions throughout the fiscal year, estimate federal funds and other receipts as accurately as possible, and provide proper documentation authorizing and evidencing the funding. 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 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 (This is a statutory provision for **specific agencies only** and is not the same as the funds commonly referred to as “Rollover Funds” discussed elsewhere in these instructions).
 - b. **Transfers Between Agencies** – Any agency expecting a transfer of funds from another agency should list the transfer as a separate source of funds. Show the amount of the transfer, the number of the fund TO which the money is being transferred, and the name of the agency FROM which the money is being transferred; e.g., 0399 - Transfer from the AL Dept of Economic and Community Affairs. If the fund number is not available in BFM, 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.
6. **Total Source of Funds** – An aggregate total of all sources of funds for each quarter. This total **must equal** Total Expenditures for each quarter.



State of Alabama
Form 8 - Operations Plan - Agency Summary
Department - 312 - Ethics Commission

Fiscal Year: 2027

Expenditures by Major Object	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Plan
0100 - Personnel Costs	343,009	287,968	287,968	245,528	1,164,473
0200 - Employee Benefits	157,241	134,780	134,780	112,318	539,119
0300 - Travel-In State	500	500	500	500	2,000
0500 - Repairs and Maintenance	2,625	2,625	2,625	2,625	10,500
0600 - Rentals and Leases	13,255	13,255	13,255	13,255	53,020
0700 - Utilities and Communication	2,485	2,485	2,485	2,485	9,940
0800 - Professional Fees and Services	6,400	6,400	6,400	6,400	25,600
0900 - Supplies, Materials, and Operating Expenses	15,672	5,172	5,172	4,672	30,688
1000 - Transportation Equipment Operations	1,250	1,250	1,250	1,250	5,000
1400 - Other Equipment Purchases	0	5,000	0	0	5,000
Total Expenditures:	542,437	459,435	454,435	389,033	1,845,340
Fund No. Source of Funds					
0100-230 - State General Fund	527,437	444,435	439,435	374,033	1,785,340
0100-244 - State General Fund - SEIB Increase	10,000	10,000	10,000	10,000	40,000
0100-249 - State General Fund - COLA	5,000	5,000	5,000	5,000	20,000
Total Source of Funds:	542,437	459,435	454,435	389,033	1,845,340

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



State of Alabama
Form 8 - Operations Plan -Function Summary
Department - 312 - Ethics Commission

Fiscal Year: 2027

Approp Class: 661 - Reg Of Public Off And Employee

Function: 0493 - Adm of Ethics Legislation

Expenditures by Major Object	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Plan
0100 - Personnel Costs	343,009	287,968	287,968	245,528	1,164,473
0200 - Employee Benefits	157,241	134,780	134,780	112,318	539,119
0300 - Travel-In State	500	500	500	500	2,000
0500 - Repairs and Maintenance	2,625	2,625	2,625	2,625	10,500
0600 - Rentals and Leases	13,255	13,255	13,255	13,255	53,020
0700 - Utilities and Communication	2,485	2,485	2,485	2,485	9,940
0800 - Professional Fees and Services	6,400	6,400	6,400	6,400	25,600
0900 - Supplies, Materials, and Operating Expenses	15,672	5,172	5,172	4,672	30,688
1000 - Transportation Equipment Operations	1,250	1,250	1,250	1,250	5,000
1400 - Other Equipment Purchases	0	5,000	0	0	5,000
Total Expenditures:	542,437	459,435	454,435	389,033	1,845,340

Fund No. Source of Funds	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Plan
0100-230 - State General Fund	527,437	444,435	439,435	374,033	1,785,340
0100-244 - State General Fund - SEIB Increase	10,000	10,000	10,000	10,000	40,000
0100-249 - State General Fund - COLA	5,000	5,000	5,000	5,000	20,000
Total Source of Funds:	542,437	459,435	454,435	389,033	1,845,340

C. COMPLETING EXPENDITURE OBJECT BUDGET LINES

The following summary of major expenditure objects are provided for the convenience of completing budget lines 0100 through 1600. They do not substitute or supersede the official chart of accounts published by the Comptroller Division of the Department of Finance. For full access to the official detailed descriptions of all Chart of Accounts, go to <https://comptroller.alabama.gov/chart-of-accounts/>.

0100 Personnel Costs – Include all employee compensation. Semi-monthly paydays are generally on the 1st and 16th of each month. However, if a payday falls on a weekend or a holiday, the payday will be moved up to the last day before the weekend or holiday on which State offices are open for business, except for the October 1st payday. If the October 1st payday is on a Saturday, Sunday, or holiday, payment will be made on the next workday. Budget the salaries and wages relating to personnel by each quarter as follows:

FY2027 PAY PERIOD BUDGET SCHEDULE		
To budget quarterly, multiply annual salary by each quarter’s pay period fraction.		
Quarters	Fiscal Months	Pay Periods
1 st Qtr	Oct-Dec	7/24
2 nd Qtr	Jan-Mar	6/24
3 rd Qtr	Apr-Jun	6/24
4 th Qtr	Jul-Sep	5/24

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

0300 Travel, In-State, and Per Diem – Include the cost of in-state travel and per diem for persons traveling in the service of the State. Travel costs include overnight and non-overnight, contract travel, professional services contract travel as well as allowances or actual in-state travel. Per diem includes both in-state and out-of-state per diem. Include board or commission members travel and employee reimbursements for personal liability vehicle insurance.

Effective July 1, 2018, per diem rates were increased to \$85 each day for one night on the road, and \$100 each day for two nights or more on the road. Per Act 2023-292, as an alternative to reimbursements provided above regarding in-state travel, persons traveling in the service of the state may be allowed all of their actual and necessary expenses in addition to the actual expenses for transportation. Effective January 1, 2026, the mileage rate paid to persons traveling in privately owned vehicles on official business for the state will be 72.5 cents per mile. Mileage rates for calendar year 2027 will be posted on the Comptroller’s website (<https://comptroller.alabama.gov/mileage-rates/>) when released by the Internal Revenue Service.

Refer to travel laws (§36-7-20 through 36-7-25, Code of Alabama 1975) and the State’s *Fiscal Policies and Procedures Manual* in Chapter 6-5F, (<https://comptroller.alabama.gov/fiscal-policy-procedures/>) to become familiar with details of all rates, restrictions, and requirements and understand how they could impact your travel budget. Direct questions regarding travel policies and procedures to travel@comptroller.alabama.gov.

0400 Travel, Out-Of-State, and Per Diem – Includes actual and necessary expenses for mileage, commercial transportation, promotional, lodging, 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 (For current travel laws and rates, use the references cited above for Expense Object 0300).

0500 Repairs and Maintenance – Include repair and maintenance work performed on non-transportation items such as land, buildings, roadways and bridges, airfields, and office furniture and equipment. Budget under Object 0900 to pay the insurance premium for the State policy that covers such costs.

0600 Rentals and Leases – Include any rent or lease payments made to acquire land, buildings, automobiles, office furniture and equipment, data processing equipment, communication equipment, or printing and duplication equipment.

0700 Utilities and Communication – Include charges for electricity, water, gas (except for automotive equipment), fuel oil, coal, postage, telecommunications services, internet, television audio/video, and GPS.

0800 Professional Services – Include charges for legal services, accounting and auditing, actuarial services, advertising, appraisals, architects, data processing, educational consultants, employment contractors, photography, medical services, scientists, technical support, engineers, charges to state agencies for services (Personnel Department, Comptroller's Office, OIT, and State Business Systems).

0900 Supplies, Materials and Operating Expenses – 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, cost of freight and shipping, cost of products for resale, professional and membership dues, cost of books, office subscriptions and periodicals, national guard subsistence and allowance, and insurance and bonding premiums. Budget **in the first quarter**, the entire annual insurance payment for your agency's coverage provided by the Department of Finance, Division of Risk Management (See [Appendix](#)).

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 insurance claims, unemployment benefits, legal claims, state grants and awards, medical benefits, personal benefits, retirement and pension benefits, grants made by the State to county and municipal school systems, and postsecondary schools, colleges, and universities.

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

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

Revisions for Capital Outlay must be submitted to the Executive Budget Office prior to August 15 each year.

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

1400 Other Equipment Purchases – Include purchases of office furniture and equipment, data processing equipment, reproduction and printing equipment, animals, communication, medical or technical, recreational, tools, textbooks, library materials, teaching aids, modular furniture, temporary structures, and heating and cooling equipment.

1500 Debt Service – Include 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 State General Fund, Education Trust Fund, or other authorized fund.

D. REVISING EBO FORM 8 OPERATIONS PLAN

All agencies are **required to use the Sherpa Budget Formulation and Management application** to submit revisions to EBO for approval. Operations Plan revisions may be made in the current and remaining quarters only. No revisions are possible for prior quarters. A revised Operations Plan is necessary when you need to make changes to your Expense Object budget lines, quarterly allotment budget, or annual appropriation budget as follows:

- Adjustments from one Expense Object Code to another is necessary to meet unexpected obligations.
- Additional dollars are received during the fiscal year, which were not allotted and/or appropriated in the original Operations Plan (Form 101 required with Form 8).
- Additional allotment is needed in the current or a subsequent quarter above what was included in the original Operations Plan. The agency will need to submit a statement with the revision explaining why the advanced allotment is needed and that the agency will have enough budget to cover expenditures for the remainder of the year (Form 101 required with Form 8).
- A reduction in allotment and/or appropriation is necessary due to a projected shortfall in receipts or budget proration (Form 101 required with Form 8).
- A program, or appropriation unit, change is requested by the agency and approved by the Governor (Form 101 required with Form 8).

For assistance completing an FY27 Operations Plan Revision, please review the SHERPA User Guide for Op Plan Revisions located on the EBO website or contact your Budget Analyst. Instructions can be found at www.budget.alabama.gov. Go to Instructions & Forms > Operation Plan Forms & Instructions > SHERPA User Guide for Op Plan Revisions.

EXAMPLE OF COMPLETED REVISION

SUMMARY FORM 8



State of Alabama
Form 8 Revision - Agency Summary

Department: 312 - Ethics Commission
Revision: 312-FY25-OP REV-1
Objective:

Form 8	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Plan
Expenditures	106,335	106,335	106,335	106,335	425,339
Source of Funds	106,335	106,335	106,335	106,335	425,339

Agency Summary

Expenditures by Major Object	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Plan
0100 - Personnel Costs	18,750	18,750	18,750	18,750	75,000
0200 - Employee Benefits	1,250	1,250	1,250	1,250	5,000
0300 - Travel-In State	85	85	85	85	339
0600 - Rentals and Leases	3,750	3,750	3,750	3,750	15,000
0800 - Professional Fees and Services	40,000	40,000	40,000	40,000	160,000
0900 - Supplies, Materials, and Operating Expenses	17,500	17,500	17,500	17,500	70,000
1000 - Transportation Equipment Operations	5,000	5,000	5,000	5,000	20,000
1300 - Transportation Equipment Purchases	20,000	20,000	20,000	20,000	80,000
Total Expenditures:	106,335	106,335	106,335	106,335	425,339

Fund No. Source of Funds

0100-233 - State General Fund - Reversion Reappropriated	106,335	106,335	106,335	106,335	425,339
Total Source of Funds:	106,335	106,335	106,335	106,335	425,339

DETAILED FORM 8



State of Alabama
Form 8 Revision - Detail Summary

Department: 312 - Ethics Commission
Approp Class: 661 - Reg Of Public Off And Employee
Function: 0493 - Adm of Ethics Legislation

Approp Unit: 0 - Not Used
Fund: 0100 - State General Fund

Expenditures by Major Object	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Plan
0100 - Personnel Costs	18,750	18,750	18,750	18,750	75,000
0200 - Employee Benefits	1,250	1,250	1,250	1,250	5,000
0300 - Travel-In State	85	85	85	85	339
0600 - Rentals and Leases	3,750	3,750	3,750	3,750	15,000
0800 - Professional Fees and Services	40,000	40,000	40,000	40,000	160,000
0900 - Supplies, Materials, and Operating Expenses	17,500	17,500	17,500	17,500	70,000
1000 - Transportation Equipment Operations	5,000	5,000	5,000	5,000	20,000
1300 - Transportation Equipment Purchases	20,000	20,000	20,000	20,000	80,000
Total Expenditures:	106,335	106,335	106,335	106,335	425,339

Fund No. Source of Funds	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Plan
0100-233 - State General Fund - Reversion Reappropriated	106,335	106,335	106,335	106,335	425,339
Total Source of Funds:	106,335	106,335	106,335	106,335	425,339

E. REVISING EBO FORM 101 ALLOTMENT AND APPROPRIATION

1. To revise either allotments or appropriations, complete an EBO Form 8 **and** EBO Form 101.
2. The quarterly allotment section of Form 101 will be auto-populated from information you provide on each Form 8.
3. Actions that increase or decrease annual appropriation amounts must be reflected on 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.
4. 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.)
5. 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.
6. Any actions that increase annual appropriation amounts **must include 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



State of Alabama
Form 101

Department: 312 - Ethics Commission

Revision # 312-FY27-OP REV-1

Date: 10/9/26

Request is hereby made for revision to the Fiscal Year 2027 allotment and/or appropriation for 312 - Ethics Commission

Objective:

1st Quarter (Current Quarter) Allotment Revision

Fund	0100
Approp Class	661
Approp Unit	0
Amount	106,335

Appropriation Revisions

Fund	0100
Approp Class	661
Approp Unit	0
0 - Not Used	0
1 - Supplemental appropriation from State General Fund Act No.	0
2 - Supplemental appropriation from ETF Act No.	0
3 - Departmental Receipts	0
4 - Federal Receipts	0
5 - Special Act No.	0
6 - Transfer	0
7 - Proration	0
8 - Other	0
9 - Reversion Reappropriation	425,339
10 - Program Change	0
Total Appropriation Revision	425,339

F. COMPLETING EBO FORM 9 STAFFING PLAN

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, 2026, 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, 2027, 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 2027 for the listed classifications.
7. Enter the total amount budgeted for each classification for FY 2027. 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.

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](#).

APPENDIX A. 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 FY2027 are as follows:

FICA - Social Security and Medicare	Calendar Year	Salary Base	Rate
	2026	Maximum \$184,900 ¹	7.65%
	2026	Over \$184,900 ¹	1.45%
	2027	Maximum \$194,100 ¹	7.65%
	2027	Over \$194,100 ¹	1.45%

RETIREMENT – Tier 1	Plan	% of Earnable Compensation
	Teachers	14.66%
	Judicial Groups 1 & 2 (Elected prior to 11/08/2016)	47.99%
	State Police	58.82%
	State Employees	17.15%
RETIREMENT – Tier 2	Plan	% of Earnable Compensation
	Teachers	13.70%
	Judicial Group 3 (Elected on or after 11/08/2016)	43.47%
	State Police	56.41%
	State Employees	16.85%

RETIREMENT	Plan	% of Earnable Compensation
	District Attorneys	19.77%
HEALTH INSURANCE	Plan	FY2027 Monthly Rate Per Employee
	SEIB	\$1,175
	PEEHIP	\$1,048

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

¹ Estimated amounts.

APPENDIX B. RATES FOR LIABILITY INSURANCE

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. Current premiums are expected to increase 9% for FY 2027.
3. **Automobile Physical Damage Coverage** – This optional coverage is available to cover damage to vehicles owned and operated by State agencies and employees. The physical damage deductibles are \$500 for collision and \$500 for comprehensive claims. Current premiums are expected to increase 7% for FY 2027.
4. **Property Insurance** – This is the State Insurance Fund (SIF) that provides repair and replacement property insurance coverage for buildings, contents, electronic data processing equipment, boiler and machinery coverage, earthquake, terrorism along with other specific policy or program provisions. Based on the increases in program reinsurance premiums and claims within the program retentions, the Division of Risk Management projects a 5% to 7% program rate increase for the SIF in FY 2027.
5. **Policy Management** – Risk Management purchases special policies for departments as follows: Fidelity Bond & Employee Crime, watercraft, aircraft and other policies as needed. The annual blanket fidelity bond is not projected to increase for FY 2027. Select agencies may be assessed additional premium based on experience.
6. **State Employee Injury Compensation Trust Fund** – Since October 1, 1994, state employees are covered for on-the-job injuries. Each agency will be billed based on the employee’s position and corresponding rate. Rates are not projected to increase for FY 2027. Select agencies may be assessed additional premium based on experience.
7. **Employee Assistance Program** – The program is contracted through Behavioral Health Systems, Inc. for counseling of the employee and their immediate family members. Annual premiums are not projected to increase for FY 2027.

APPENDIX C. RATES FOR STATE BUSINESS SYSTEMS

STATE OF ALABAMA FINANCE DEPARTMENT STATE BUSINESS SYSTEM FY 2027 AGENCY BUDGET GUIDELINES		
<p>State Business System Fees – State Business Systems fees are charged based on usage and are used to maintain and operate statewide systems (STAARS, eSTART, InfoAdvantage Reporting, GHRS, etc.).</p> <p>Fees will be billed monthly in arrears.</p> <p>Any questions related to fees or billing should be addressed to:</p> <p>Email – sbs-accountspayable@finance.alabama.gov</p> <p>Telephone – (334) 353-9465</p>		
SCHEDULE OF SERVICE RATES	FY 2026	FY 2027
STAARS		
PER ACCOUNTING LINE	\$ 3.85	\$ 3.85
PER WARRANT / EFT	\$ 0.25	\$ 0.25
CUSTOM REPORT DEVELOPMENT, PER HOUR	\$ 125.00	\$ 125.00
REPORT DEVELOPMENT ASSISTANCE, PER HOUR	\$ 75.00	\$ 75.00
TRAINING CLASS PER ATTENDEE	\$ 30.00	\$ 30.00
PER ACTIAN DATACONNECT LICENSE	*At Current Cost	*At Current Cost
PAYROLL PROCESSING		
PER EMPLOYEE PER PAY PERIOD (When the replacement of GHRS is deployed, this billing item will be replaced with the new system rate. The new rate will be communicated as soon as possible.)	\$ 7.00	\$ 7.00
PER WARRANT / EFT	\$ 0.25	\$ 0.25
CUSTOM REPORT DEVELOPMENT, PER HOUR	\$ 125.00	\$ 125.00
REPORT DEVELOPMENT ASSISTANCE, PER HOUR	\$ 75.00	\$ 75.00
ESTART		
PER EMPLOYEE, MONTHLY	\$ 5.65	\$ 5.65
PER MANAGER LICENSE	\$ 315.00	\$ 315.00
PER MANAGER LICENSE, MONTHLY MAINTENANCE	\$ 5.70	\$ 5.70
PER MOBILE LICENSE	\$ 6.00	\$ 6.00
PER MOBILE LICENSE, MONTHLY MAINTENANCE	\$ 0.13	\$ 0.13
PER MOBILE MANAGER LICENSE	\$ 48.75	\$ 48.75
PER MOBILE MANAGER LICENSE, MONTHLY MAINTENANCE	\$ 0.95	\$ 0.95
PER TABLET LICENSE, PER YEAR	*At Current Cost	*At Current Cost
PER TABLET, MONTHLY MAINTENANCE	\$ 1.65	\$ 1.65
TIME CLOCK SUPPORT, PER YEAR	\$ 406.25	\$ 406.25
ATTESTATION TOOL KIT	\$ 2.89	\$ 2.89

APPENDIX D. RATES FOR OFFICE OF INFORMATION TECHNOLOGY (OIT)

STATE OF ALABAMA
OFFICE OF INFORMATION TECHNOLOGY
FY27 AGENCY RATES

CHARGE CODE	SERVICE	UNIT OF MEASURE PER MONTH, UNLESS OTHERWISE STATED	FY26 RATES	FY27 RATES
00C	OIT CONSULTING	PER HOUR	\$150.00	\$150.00
	MAINFRAME PROCESSING SERVICES			
0010	CPU (PRIME BATCH) *See footnote	CPU SECOND	\$0.2338	*See below note
0009	CPU (NON-PRIME BATCH) *See footnote	CPU SECOND	\$0.2045	*See below note
0011	CICS *See footnote	CICS SECOND	\$0.4380	*See below note
0015	ROSCOE *See footnote	CPU SECOND	\$1.3663	*See below note
0014	TSO *See footnote	CPU SECOND	\$0.3503	*See below note
0016	DB2 *See footnote	CPU SECOND	\$1.0730	*See below note
	*OIT's mainframe cost forecast extends through 12/31/2026 with a goal to end the current mainframe contract due to anticipated, significant price increases beginning in 2027. Discovery planning & alternate hosting solutions are Underway based on agency specific mainframe needs.			
	MAINFRAME PERIPHERAL SERVICES			
	DASD STORAGE			
0006	DISK STORAGE (Triple Density Vol's)	PER VOLUME	\$261.38	*See above note
0042	DISK CHARGES (SMS)	PER 1,000 BYTES	\$0.000090	*See above note
0007	DISK EXCPS	1,000 EXCP'S	\$0.0373	*See above note
0032	TAPE EXCPS	1,000 EXCP'S	\$0.5988	*See above note
0022	LASER PRINT (Varies – average listed)	PAGES	\$0.130	\$0.130
0022	Laser Print One-Sided		\$0.087	\$0.087
0022	Laser Print Two-Sided		\$0.158	\$0.158
0022	Laser Print Legal One-Sided		\$0.097	\$0.097
0022	Laser Print Legal Two-Sided		\$0.194	\$0.194
	SERVER ADMINISTRATION			
005V	MICROSOFT INFORMATION WORKER: M365 G5	PER LICENSE	\$51.06	\$53.61
005W	MICROSOFT FRONT LINE WORKER: M365 F3, P2 AND F5 SECURITY & COMPLIANCE	PER LICENSE	\$24.34	\$25.56
005V/005W	OFFICE 365 OIT ADMINISTRATION *charged to all agencies in addition to above rates	PER LICENSED USER	\$8.50	\$8.50
0053	OFFICE 365 OIT COLLABORATION " TEAMS & SHAREPOINT SITES, SHARED & RESOURCE MAILBOXES"	PER RESOURCE	\$3.25	\$3.25
005L	OFFICE 365 PROJECT PLAN 3	PER LICENSE	\$22.84	\$23.98
005L	OFFICE 365 VISIO 2	PER LICENSE	\$11.42	\$11.99
005L	OFFICE 365 POWER BI PRO (INCLUDED IN THE SUITE)	PER LICENSE	\$0.00	\$0.00
005L	POWER APPS PER APP	PER LICENSE	\$4.48	\$4.70
005L	POWER APPS PREMIUM PER USER	PER LICENSE	\$10.75	\$11.29
005L	POWER AUTOMATE PER USER	PER LICENSE	\$13.44	\$14.11
005L	OFFICE 365 PROJECT PLAN 1	PER LICENSE	\$5.42	\$5.69
005L	OFFICE 365 PROJECT ONLINE ESSENTIALS	PER LICENSE	\$5.33	\$5.60
005L	OFFICE 365 PROJECT PLAN 5	PER LICENSE	\$41.88	\$43.97
005H	SERVER BACKUP	PER GB	\$0.10	\$0.10
005A	WEB HOSTING (Tiered)	PER MBs STORAGE	\$0.76	\$0.76
005B	VIRTUAL SERVER HOSTING	PER SERVER	Various	Various
005M	SERVER HOSTING - CUSTOM	PER SERVER	Various	Various
005D	DOMAIN USER HOSTING	PER USER	\$3.82	\$3.82
005F	LISTSERV HOSTING	PER LIST	\$17.99	\$17.99
005K	SECURE WEB CERTS			
005K	WILDCARD SSL CERTIFICATE	PER CERTIFICATE	\$30.47	\$30.47
005K	SSL CERTIFICATE	PER CERTIFICATE	\$16.14	\$16.14
005K	DOMAIN SAN (requires SSL or wildcard cert)	PER CERTIFICATE	\$4.40	\$4.40

CHARGE CODE	SERVICE	UNIT OF MEASURE PER MONTH, UNLESS OTHERWISE STATED	FY26 RATES	FY27 RATES
005K	SUBDOMAIN SAN (requires SSL or wildcard cert)	PER CERTIFICATE	\$3.09	\$3.09
005J	WEBSITE STATISTICS	PER WEBSITE	\$11.55	\$11.55
005N	FTP HOST SERVICE	PER ACCOUNT	\$110.00	\$110.00
	AMAZON WEB SERVICES		**CALL FOR DISCOUNTED PRICING**	
OA1001	OPENAI/CHATGPT	PER LICENSE	\$29.00	\$29.00
	SECURITY SERVICES			
009R	STATEWIDE IT SECURITY SERVICES- SEE CATALOG FOR INCLUDED SERVICES	PER AD ACCOUNT	\$15.00	\$15.00
009F	SSL VPN ACCESS (Tiered)			
	1-9 users	PER CONCURRENT USER	\$27.50	\$27.50
	10-49 users	PER CONCURRENT USER	\$22.00	\$22.00
	50-99 users	PER CONCURRENT USER	\$16.50	\$16.50
	100 or more users	PER CONCURRENT USER	\$13.20	\$13.20
009G	IPSEC VPN	PER RESOURCE	\$195.00	\$195.00
009E	MANAGED FIREWALL	UP TO/OVER 240GBPS CIRCUIT	\$750/\$1,000	\$750 / \$1,000
005I	SECURE ACCESS	PER INSTALL	\$3.60	\$3.60
005I	AMP	PER INSTALL	\$1.95	\$1.95
	CLIENT SERVICES			
	IT PLANNING/OVERSIGHT TOTAL			
0004	IT PLANNING/OVERSIGHT (1-250 FTEs)	PER AGENCY FTE	\$7.44	\$8.55
0004	IT PLANNING/OVERSIGHT (NEXT 251-750 FTEs)	PER AGENCY FTE	\$5.20	\$5.98
0004	IT PLANNING/OVERSIGHT (NEXT 751-2000 FTEs)	PER AGENCY FTE	\$2.99	\$3.44
0004	IT PLANNING/OVERSIGHT (ANY FTEs OVER 2000)	PER AGENCY FTE	\$1.50	\$1.72
0003	PC/DESKTOP SUPPORT (MONTHLY)	PER DEVICE	\$125.00	\$125.00
	BROKERED SERVICES			
0018	BROKERED SERVICES PROFESSIONAL SERVICES	PER HOUR	\$150.00	\$150.00
004A	ADOBE ACROBAT DC	SUBSCRIPTION	\$9.81	\$10.79
004A	ADOBE CREATIVE CLOUD- ALL APPS (INCLUDES ADOBE STOCK)	SUBSCRIPTION	\$95.22	\$105.09
004A	ADOBE CREATIVE CLOUD- SINGLE APPS (INCLUDES ADOBE STOCK)	SUBSCRIPTION	\$45.86	\$49.81
004A	ADOBE SIGN (100 TRANSACTION SUBSCRIPTION/USER/YR)	SUBSCRIPTION	\$26.48	\$29.13
004A	ADOBE SIGN (1000 TRANSACTION SUBSCRIPTION/USER/YR)	SUBSCRIPTION	\$264.76	\$291.24
004L	LASERFICHE USER LICENSE	PER USER	\$30.39	\$30.39
004L	LASERFICHE BACKUP COST	PER GB, 100GB MIN	\$0.10	\$0.10
004L	LASERFICHE HOSTED STORAGE	PER 100GB BLOCK	\$25.00	\$25.00
004L	LASERFICHE PARTICIPANT USER	PER USER	\$4.34	\$4.34
004L	LASERFICHE HOSTED REPOSITORY CHARGE	PER REPOSITORY	\$900.00	\$900.00
004L	LASERFICHE SCAN CONNECT	PER USER	\$13.46	\$13.46
004L	LASERFICHE PUBLIC PORTAL		\$3,108.11	\$3,108.11
004L	ADD ON: WEBLINK (UNLTD CONCURRENT USERS)	SUBSCRIPTION	\$3,915.02	\$3,915.02
004L	LASERFICHE FORMS PUBLIC PORTAL	PER USER	\$332.06	\$332.06
004L	LASERFICHE MOBILE	PER USER	\$199.24	\$199.24
004V	AVEPOINT CLOUD BACKUP POLICY CONFIGURATION	INITIATION COST- ONE TIME FEE	\$1,696.00	\$1,696.00
004V	AVEPOINT CLOUD BACKUP- 250GB STORAGE		\$196.76	\$196.76
00P1	PERCIPIO EXPERT LICENSE	ANNUAL SUBSCRIPTION	\$325.00	\$325.00
00P2	PERCIPIO ADVANCED LICENSE	ANNUAL SUBSCRIPTION	\$78.00	\$78.00
00P3	PERCIPIO INDIVIDUAL LICENSE	ANNUAL SUBSCRIPTION	\$21.50	\$21.50
	PERCIPIO ONBOARDING, AGENCY DOMAIN	ONE-TIME, PER INSTANCE	\$2,150.00	\$2,150.00
	PERCIPIO ONBOARDING, OIT TENANT	ONE-TIME, PER INSTANCE	\$400.00	\$400.00
	APPLICATION DEVELOPMENT			
00M1	ANNUAL APPLICATION MAINTENANCE	PER APPLICATION, PER YEAR	20% of Dev	20% of Dev
00M2	ANNUAL WEBSITE MAINTENANCE	PER WEBSITE, PER YEAR	20% of Dev	20% of Dev
004P	WORDPRESS HOSTING	PER WEBSITE, PER MONTH	Tiered Pricing	Tiered Pricing

CHARGE CODE	SERVICE	UNIT OF MEASURE PER MONTH, UNLESS OTHERWISE STATED	FY26 RATES	FY27 RATES
0049	SQL SERVER - DATABASE HOSTING	UP TO 20 GB - ONE DATABASE	\$150.00	\$150.00
0049	SQL SERVER - DATABASE HOSTING	EACH ADD'L 10 GB OVER 20 GB	\$25.00	\$25.00
00Q1	DEDICATED SQL SERVER INSTANCE	PER DEDICATED SQL SERVER INSTANCE	\$350.00	\$350.00
	NETWORK SERVICES			
610T	CAMPUS NETWORK LAN PORT	PER "PORT"	\$25.16	\$25.16
400T	CAMPUS FIBER	PER PAIR	\$1,180.00	\$1,180.00
340T	BUSINESS INTERNET (CALL FOR PRICING)			
340T	DATA CIRCUITS	PER CIRCUIT	Various	Various
410T	WIRELESS LANS (Tiered)	PER USER	Various	Various
410T	MERAKI ROUTERS & SWITCHES	PER DEVICE	Various	Increasing 20%
410T	WIRELESS ACCESS POINTS	PER DEVICE	\$18.00	\$18.00
860T	NETWORK ENGINEERING TECH FEE	PER HOUR	\$150.00	\$150.00
410T	SWITCH EQUIPMENT RENTAL	VARIOUS	Various	Various
460T	VIDEO CONFERENCING	PER CIRCUIT	\$55.00	\$55.00
360T	MODEM/DSU		\$27.50	\$27.50
	VOICE SERVICES			
030T	AUTHORIZATION CODES	PER 100 CODES	\$50.36	Obsolete
030T	AUTHORIZATION CODES INSTALLATION	PER 100 CODES	\$62.35	Obsolete
890T	FAX SERVER	PER BOX	\$35.00	\$35.00
600T	CIRCUIT CHARGES	PER CIRCUIT	Various	Various
601T	1FB	PER LINE	\$91.26	\$118.64
601T	PRI- 23 channels	PER CIRCUIT	\$1,194.83	\$1,553.28
890T	LEGACY VoIP SERVICES	VARIOUS	Various	Obsolete
890T	CISCO VOIP			
890T	C7841 KNOWLEDGE WORKER STANDARD	PER LINE	\$46.99	Obsolete
890T	C8861 ADMINISTRATIVE	PER LINE	\$50.61	Obsolete
890T	C8865 WEBEX INTEGRATED	PER LINE	\$52.13	Obsolete
890T	C7811 PUBLIC ACCESS PHONES	PER LINE	\$30.77	Obsolete
890T	ANALOG GATEWAY	PER LINE	\$44.61	\$44.61
890T	CONFERENCE ROOM PHONES (8831 MODEL)	PER LINE	\$44.34	Obsolete
890T	CONFERENCE ROOM PHONES (8832 MODEL)	PER LINE	\$47.64	Obsolete
890T	VOIP À LA CARTE SERVICES AND UPGRADES	VARIOUS	Various	Various
890T	WEBEX MEETING LICENSE	PER LINE	\$14.32	\$14.32
890T	WEBEX CLOUD CALLING			
890T	WEBEX CLOUD KNOWLEDGE WORKER	PER LICENSE	\$30.00	\$30.00
890T	WEBEX DUBBER TEAMS	PER LICENSE	\$20.02	\$20.02
890T	WEBEX DUBBER PREMIER	PER LICENSE	\$50.12	\$50.12
890T	WEBEX DUBBER UNIFIED CAPTURE	PER LICENSE	\$16.05	\$16.05
890T	WEBEX CLOUD COMMON AREA	PER LICENSE	\$5.00	\$5.00
890T	WEBEX CLOUD ANALOG DEVICE	PER LICENSE	\$5.00	\$5.00
890T	WEBEX CLOUD ADDITIONAL LINE	PER LICENSE	\$5.00	\$5.00
890T	WEBEX CLOUD CALL RECORDING	PER LICENSE	\$1.50	\$1.50
890T	WEBEX CLOUD CALL HANDLING	PER LICENSE	\$5.00	\$5.00
890T	WEBEX CLOUD CONTROL HUB	PER HUB (250 LICENSES)	\$7,500.00	\$7,500.00
890T	WEBEX CONTACT CENTER (CALL FOR PRICING)			
090T	VOIP INTRASTATE LONG DISTANCE	PER MINUTE	\$0.03	Obsolete
100T	VOIP INTERSTATE LONG DISTANCE	PER MINUTE	\$0.03	Obsolete
090T	INTRASTATE LONG DISTANCE (Varies - avg listed)	PER MINUTE	\$0.068	Obsolete
100T	INTERSTATE LONG DISTANCE (Varies - avg listed)	PER MINUTE	\$0.068	Obsolete
110T	INTERNATIONAL CALLING (Varies - avg listed)	PER MINUTE	\$1.97	\$1.97
200T	INFORMATION CALLS	PER CALL	\$2.49	\$2.49
040T	DIRECTORY LISTING	PER MONTH	Various	Various
240T	MISCELLANEOUS CALLS	PER CALL	Various	Various
810T	800 SVC (Varies - average listed)	PER MINUTE	\$0.059	\$0.059
910T	MEET ME CONFERENCE	PER LINE	\$29.98	Obsolete
910T	MEET ME CONFERENCE	PER MINUTE	\$0.15	Obsolete

CHARGE CODE	SERVICE	UNIT OF MEASURE PER MONTH, UNLESS OTHERWISE STATED	FY26 RATES	FY27 RATES
	DATA CENTER SERVICES			
00D1	RACK SPACE (FULL RACK)	PER RACK/PER MONTH	\$977.50	\$977.50
00D1	RACK SPACE (SHARED)	PER RACK UNIT, PER MONTH	\$57.50	\$57.50
00D2	POWER (AS BILLED BY ALABAMA POWER)	PER MONTH	Actual use + 10%	Actual use + 10%
00D3	NETWORK CONNECTION – COPPER	PER CABLE/PER MONTH	\$28.75	\$28.75
00D3	NETWORK CONNECTION - FIBER	PER CABLE/PER MONTH	\$63.25	\$63.25
00D4	ACCESS CARDKEY – WITH PARKING	PER USER/PER MONTH	\$19.00	\$19.00
00D4	ACCESS CARDKEY – WITHOUT PARKING	PER USER/PER MONTH	\$10.00	\$10.00
00D6	DATA CENTER SECURITY FEE	PER USER/ONE-TIME	\$40.00	\$40.00
CSB1	CLOUD SERVICE BROKER	PER ACCESS	\$1,688.00	\$1,688.00
CSB2	CLOUD SERVICE BROKER PHYSICAL TRANSPORT	PER GB	\$439.82	\$439.82
	CLOUD SERVICE BROKER CONNECTION			
CSB3	VxC_Azure-1GB_East-2-Atlanta	PER CONNECTION	\$340.00	\$340.00
CSB4	VxC_Azure-5GB_East-2-Atlanta	PER CONNECTION	\$523.00	\$523.00

APPENDIX E. USEFUL WEB RESOURCES

 <p>Executive Budget Office ALABAMA DEPARTMENT OF FINANCE</p>	<p>http://budget.alabama.gov/ http://budget.alabama.gov/budget management reports/ https://al.bfm.cloud/bfmal/default.aspx (Single Sign-On) https://al.bfm.cloud/bfmal/login_admn.aspx (Non-State Network)</p>
 <p>Alabama Secretary of State</p>	<p>https://www.sos.alabama.gov/government-records/legislative-acts</p>
 <p>State of Alabama Comptroller Kathleen D. Baxter, PhD, CGFM, CPM</p>	<p>https://comptroller.alabama.gov/chart-of-accounts/ https://comptroller.alabama.gov/mileage-rates/ https://comptroller.alabama.gov/fiscal-policy-procedures/</p>
 <p>OFFICE OF INFORMATION TECHNOLOGY STATE OF ALABAMA</p>	<p>https://oit.alabama.gov/</p>
 <p>Social Security</p>	<p>https://www.ssa.gov/OACT/COLA/cbb.html</p>
 <p>ALABAMA LEGISLATIVE SERVICES AGENCY</p>	<p>https://alison.legislature.state.al.us/lsa</p>
	<p>Travel Laws, Policies, and Procedures</p> <p>Finance Director's Memo-June 20, 2018</p> <p>Act 2018-203</p> <p>§36-7-20 through 36-7-25, Code of Alabama 1975</p> <p>Fiscal Policies and Procedures Manual (Chapter 6-5F)</p>

APPENDIX F. STATE AGENCY OPERATIONS PLAN COMPLETION CHECKLIST

- Form 8 Operations Plan included.
- Form 9 Staffing Plan is included, and agency total matches Form 8 Line 0100 Personnel Cost total.
- QPR is included.
- Agency total matches legislative appropriation. If not, required documentation and reconciliation is included.
- General Fund or Education Trust Fund appropriations are budgeted equally across quarters.
- Budgets for lines 0100 and 0200 are enough to cover the actual number of pay periods in each quarter.
- Op Plan DOES NOT INCLUDE reverted funds to be reappropriated (e.g. commonly known as “Rollover”). The time to request reverted funds to be reappropriated is in a revision after the FY starts, not in the original Op Plan.
- Transfer agencies include Cash Drawdown Schedule for transfer request of GF or ETF cash **and** the quarterly amounts equal the agency quarterly GF or ETF amounts on EBO Form 8.
- Program change letter request (If applicable).
- Appropriation reconciliation (If applicable).
- EBO Form 11 (OIT Form) has been emailed to infoOIT@oit.alabama.gov (If applicable).