

STATE OF ALABAMA
Department of Finance



BUDGET REQUEST INSTRUCTIONS

Fiscal Year 2016

Robert Bentley
Governor



Robert Bentley
Governor

STATE OF ALABAMA
Department of Finance
Office of the Director

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Bill Newton
Acting Director of Finance

September 19, 2014

MEMORANDUM

TO: All State Departments, Boards, Bureaus, Commissions, Agencies, and Offices

FROM: Bill Newton
Acting Director of Finance

RE: FY 2016 Budget Request

The forms and instructions for submission of your FY 2016 budget request are available at www.budget.alabama.gov. Since the due date for budget requests as set by law is on Saturday, November 1, 2014, all Budget Requests will be due **no later than Monday, November 3, 2014.**

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 2016 Budget Request 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 Budget Request manually and will need to contact the EBO for a budget request package.

If your submission is not received by the due date, we cannot guarantee its inclusion in the Executive Budget Document.

Please contact your budget analyst in the Executive Budget Office (334-242-7230) if you have any questions concerning preparation of the budget forms and other budgetary matters.

Thank you for your continued cooperation.

BN/hm

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SUBMITTING THE BUDGET REQUEST

Direct questions concerning the budget forms and/or instructions to the Executive Budget Office, telephone number (334) 242-7230. The budget analyst assigned to your agency will be available to provide technical assistance in the development of your budget.

1. **Due Date** – Since the due date for budget request packages as set by law is on Saturday, November 1, 2014, the FY 2016 budget request will be due **Monday, November 3, 2014**. (§ 41-4-84, *Code of Alabama 1975*).
2. **To Access EBO on the Internet** – Information about the Executive Budget Office (EBO) and state finances can be found on the Internet at www.budget.alabama.gov. Full instructions, both manual and electronic, are available online along with downloadable EBO forms. From the EBO home page, you may **electronically submit your Budget Request** by selecting the tab labeled “Documents and Forms,” that leads to links containing the Budget Request Application (used to submit the Budget Request electronically), instructions, forms and the web-based Budget Request Application Instructions.
3. **Electronic Internet-based Submission** – Follow the web-based instructions, available on the EBO website, to submit your Budget Request over the Internet. Provide supplemental information as it applies to your agency (such as Increase/Decrease Worksheets, capital projects list, etc.) independently by mail, e-mail, or direct delivery to your budget analyst.
4. **Signature** – If a user is not equipped with Internet capability, have the EBO Form No. 1 signed by the agency head.
5. **EBO Copies** – Users not equipped with Internet capability may submit an **original and one copy** to the Executive Budget Office as follows:

State Hand Mail Address:

Department of Finance
Executive Budget Office
P. O. Box 302610
Montgomery, Alabama 36130-2610

Physical Street Address:

Executive Budget Office
Alabama State House
11 S. Union St, Suite 237
Montgomery, Alabama 36104

LFO Copies – If not submitting online through the application, forward **five copies** to the Legislative Fiscal Office as follows:

Legislative Fiscal Office
P. O. Box 3003525
Montgomery, Alabama 36130-3525

- Revisions** – For users with the ability to submit an electronic budget request through the online application, please contact your budget analyst to open a previously submitted request. For users that do not have Internet capability, if a revision to your Budget Request necessitates submitting a new request to the Executive Budget Office, please resubmit an entire revised original (not just revised pages) with the word "**REVISION**" noted in the top right corner, and resubmit five copies to the Legislative Fiscal Office.

GENERAL INSTRUCTIONS

NEW FORM FOR FY 16 - The EBO Form 7 has been created and implemented by the Office of Information Technology. This form is intended to capture costs, staff levels, and projects that are IT related. It is not included in the online application, however, once completed in the Excel version available on the EBO website, it should be emailed to your Budget Analyst.

Roll Over Appropriations – All agencies with General Fund of ETF monies that were reappropriated after October 1, 2013 must show the additional appropriation in the FY 2014 Actual column on EBO Form 1 of the 2016 Budget Requests. The reappropriation should be listed on a separate line and labeled either General Fund or ETF – Reversion Reappropriated (i.e., General Fund – Reversion Reappropriated).

All agencies with General Fund monies that were or are anticipated to be reappropriated after October 1, 2014 must show the additional appropriation in the FY 2015 Budgeted column on EBO Form 1 of the 2016 Budget Requests. The amount may be on the same line as listed above for FY 2014.

Agencies ***SHOULD NOT*** include reappropriations of Other Funds in the receipts section on EBO Form No. 1. These funds are already included in the unencumbered balance brought forward.

Agencies ***SHOULD NOT*** include reappropriations of General Fund, ETF or Other Funds as a separate breakdown in the Source of Funds section(s) on EBO Form No. 5 and EBO Form No. 2 (if applicable).

If your agency received additional General Fund authority for the \$400 Employee Bonus, make sure to show that as a separate line on EBO Form 1. If your agency received additional Earmarked Funds authority for the Bonus, make sure to show that as a separate line on EBO Form 5 under the Source of Funds.

American Recovery and Reinvestment Act of 2009 (ARRA) – As your agency develops the fiscal year 2016 Budget Request, list ARRA funds on a separate line for FY 2014, FY 2015, and FY 2016, as applicable.

BP Oil Funds – Agencies that have received funds from BP (either as a grant or reimbursement) in FY 2014 or anticipate receiving BP funds in FY 2015 or FY 2016 should present these funds on a separate line on the EBO Forms No. 1, No. 2, and No. 5, as applicable.

Longevity Bonus – The *Code of Alabama 1975*, Section 36-6-11, sets the longevity amounts as follows:

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

Explanation of Agency Increase (Decrease) - Create an agency-level summary that reconciles requested funding increases and decreases in an itemized format by major expense object as shown in the example on page 15. The increases and decreases must match the increases and decreases on the agency summary EBO Form No. 5 or No. 2, as applicable.

Board Members Compensation - Compensation for attendance at meetings is now subject to FICA withholdings. Please budget accordingly. For additional procedures and guidance, see the online Resource Manual for Alabama Regulatory Boards and Commissions designed by the Examiners of Public Accounts at <http://www.examiners.alabama.gov>, select Board Member Training, then Resource Manual.

Encumbrances - Add estimated encumbrances to the estimated cash expenditures to reflect total obligations for each fiscal year.

Zero Balances - Omit zeros or dots in spaces where figures are not applicable.

Percent Increase or Decrease from Prior Year - Show the percentage to two decimal places (e.g., 5.45 or 22.00). When there is not an amount shown in the FY 2015 column and there is an amount shown in the FY 2016 column, the percent of increase should be shown by five dots (.....).

Rounding - Round all figures to the nearest dollar and omit all decimal points and zeros. Do not include cents.

Page Numbering - Number pages consecutively at the bottom center of each page of the budget request, beginning with EBO Form No. 1.

Comptroller's Office Fees – FY 2016 State Comptroller's Office fees are charged pursuant to Code Section 41-4-66. Services fees will be billed monthly in arrears based on actual volumes. Payments will be charged to Professional Services object code 0800, sub-object 55, Comptroller Services - Charges paid to the State Comptroller for services.

Estimated charges are based on data volumes in the following categories: Accounting Records, Payment Voucher Lines, Payroll Payments, Receipt Lines, Other Warrant Registers (this category only affects Human Resources, Revenue, Retirement Systems, Finance, Peace Officer Annuity & Benefit Fund).

An agency estimate entitled, "Comptroller's Office Estimated Charges for FY 2016" can be found in the Memos Section under Procedures on the Comptroller's Office website.

ISD Rate Changes for FY 15 and 16 – These changes can be found on the EBO website at www.budget.alabama.gov; select Documents and Forms, and then select Budget Request Forms and Instructions.

HELPFUL CENTRAL ACCOUNTING SYSTEM (CAS) REPORTS

Use the reports listed below as a reference source to obtain data needed to complete the EBO Budget Request forms.

EBO FORM NO. 1 – Actual Receipts Column for FY 2014

- a. [A203 DETAIL LISTING OF REVENUES VS. BUDGET](#) for budget fiscal year 2014 (September 2014 accounting period as well as prior year revenues received in FY 2014). Refer to the column entitled "FISCAL YTD REVENUES RECOGNIZED". Non-General Fund Receipts will be listed on this report.

EBO FORM NO. 1 – Actual Expenditures for FY 2014

- b. [P441 EOY BUDGET MANAGEMENT REPORT](#) and refer to the column entitled "TOTAL COMMITMENTS" which includes expenditures, purchase orders and year-end encumbrances. Expenditures by fund, appropriation unit, activity and object code may be obtained from this report.

EBO FORM NO. 5 – Actual Expenditures by Object for FY 2014

- c. [P441 EOY BUDGET MANAGEMENT REPORT](#) and refer to the column entitled "TOTAL COMMITMENTS" which includes expenditures, purchase orders and year-end encumbrances. Expenditures by fund, appropriation unit, activity and object code may be obtained from this report.

EBO FORM NO. 1 – Unencumbered Balance Brought Forward for FY 2014

- d. [CASH RECONCILIATION REPORT \(SGCBC115\)](#) can be used when calculating beginning and ending cash balances for each fund to come up to the Unencumbered Balance Brought Forward on EBO Form No. 1.

EXPENDITURE CATEGORIES

The following categories are the major objects of expenditure that will be used on the budget forms for submission of the FY 2016 Budget Request. For further detail regarding expenditure objects, please refer to the Chart of Accounts published by the State Comptroller's Office, which may also be found on the Internet at <http://www.comptroller.alabama.gov>.

- 0100 Personnel Costs - Includes all personnel costs classified as payroll costs. Includes all costs relating to personnel such as regular and part-time salaries and wages, overtime earnings, special allowances paid to law enforcement officers, employee termination costs, and longevity pay. Also includes the compensation to board/commission members for their attendance at official board meetings. All other compensation paid to board/commission members for travel should be budgeted under object code 0300.
- 0200 Employee Benefits - Includes employer costs for all employee fringe benefits such as federal insurance contributions (FICA), retirement contributions, group health insurance, worker's compensation insurance, and unemployment compensation. The following rates should be used to compute employee benefits for the following fiscal years:

FICA (Social Security)

2014 Calendar Year – 7.65%, projected maximum \$117,000
 2014 Calendar Year – 1.45% over \$117,000
 2015 Calendar Year – 7.65%, projected maximum \$119,200*
 2015 Calendar Year – 1.45% over \$119,200*
 2016 Calendar Year – 7.65%, projected maximum \$121,900*
 2016 Calendar Year – 1.45% over \$121,900*

	<u>FY 2015</u>	<u>FY 2016</u>
<u>RETIREMENT CONTRIBUTIONS</u>		
Employees hired before 1/1/13		
Teachers	11.71%	11.94%*
Judicial	35.24%	40.98%*
Law enforcement	38.37%	42.61%*
All other state agencies	13.45%	14.57%*
Employees hired after 1/1/13		
Teachers	11.05%	10.84%*
Judicial	35.24%	40.98%*
Law enforcement	32.45%	38.98%*
All other state agencies	13.31%	14.09%*

GROUP HEALTH INSURANCE -Per Employee Projection

State Employees (SEIB)	\$825 monthly	\$875*monthly
Public Education Employees (PEEHIP)	\$780 monthly	\$800*monthly

*These are projected rates only.

Inquiries about amounts of unemployment compensation should be directed to the Department of Labor (334-242-8830).

0300 Travel-In-State – Section 36-7-20 of the *Code of Alabama 1975*, 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. Refer to the Department of Finance's Fiscal Policy and Procedures Manual. As of the date of publication, the mileage rate for persons traveling in privately owned vehicles on official business for the state is 56 cents per mile.

The travel reimbursement rate is equivalent to the federal standard mileage rate allowable by the Internal Revenue Code and is subject to change. Sections 36-7-20 and 36-7-21, *Code of Alabama 1975*, were amended during the 2005 First Special Legislative Session to provide that employees traveling in the service of the state within the state for purposes of attending or assisting in hosting certain meetings shall be allowed all of their actual and necessary expenses in addition to their actual expenses for transportation.

0400 Out-of-State Travel - 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.

0500 Repairs and Maintenance - Includes repairs and maintenance services for land, buildings/permanent equipment, 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.

- 0600 Rentals and Leases - Includes rentals and leases (including both operating and capital leases) for land, buildings, automotive equipment, office furniture and equipment, data processing equipment, printing and duplicating equipment, pager rental, as well as motor pool charges other than gasoline.
- 0700 Utilities and Communications - Includes costs for electricity, water, gas (except for automotive equipment), fuel oil, coal, telephone, postage, and cellular phones.
- 0800 Professional Services - Includes legal, accounting and auditing, actuarial, advertising, appraisal, architectural, data processing, personnel services, educational consultants, photography services, medical services, scientific and technical costs and other personnel costs (salaries for contract personnel not on the State payroll). Include in this category transfers made to the State Personnel Department as well as charges for services provided by the State Comptroller's Office and Finance ISD.
- 0900 Supplies, Materials and Operating Expenses - Includes costs of materials and supplies used in road and bridge construction, office operations, for scientific and technical uses, for medical-related supplies, and federal taxes and licenses. Also includes payments for the cost of printing and binding; charges for reproduction or copying services; charges for processing or purchasing of microfiche/microfilm; cost of freight and shipping; the cost of products purchased for resale; professional/membership dues; and the cost of books, subscriptions, and periodicals for office or professional use, and insurance and bonding. Additionally, it includes the premium to the Finance Department-Risk Management Division for insurance coverage (see page 11).
- 1000 Transportation Equipment Operations - Includes all costs of operating transportation equipment. Includes petroleum products, batteries, tires, repairs and maintenance of transportation equipment, and auto tags.
- 1100 Grants and Benefits - Includes costs relating to the payment of grants, benefits and related expenditures. Includes costs for grants or awards made by the State; health benefits for certain eligible persons; retirement and pension benefits; grants made by the State to county and municipal school systems, colleges, universities, trade schools and junior colleges; payments to county and municipal health departments; grants from revenue sharing and all grant payments made in compliance with legislative appropriation acts.

1200 Capital Outlay - In accordance with § 41-4-93, *Code of Alabama 1975*, capital outlay includes expenditures that result in the acquisition of land, buildings, permanent equipment for buildings and/or improvements or alterations to any land, building or permanent equipment for buildings. This includes the cost of construction or alteration to roads, highways, bridges and airfields.

Note: Capital Outlay budgeted in Appropriation Unit 050 (Capital Outlay Program) must be coded to the appropriate Expense Objects (from 0100 to 1600). If the project is to be completed within the fiscal year, do not budget it under Appropriation Unit 050.

1300 Transportation Equipment Purchases - Includes the cost of purchases of all types of equipment used in transportation related activities. Includes purchases of automobiles, light trucks, automotive farming or forestry equipment, boats and heavy equipment.

1400 Other Equipment Purchases - Includes all equipment purchases over \$500 except those related to transportation. All weapons are included regardless of price. Includes office furniture and equipment, data processing, reproduction and printing, agricultural, communication, medical, scientific/technical, recreational, and heating/cooling equipment. Also includes textbooks and educational teaching aids. (Use 0900 for items less than \$500.)

1500 Debt Service - Includes the payment of interest, principal and incidental costs on all debt obligations of the State.

1600 Miscellaneous - To account for operating transfers, reversions, or appropriated operating transfers out of General Fund or Education Trust Fund.

LIABILITY COVERAGE

Insurance premiums are paid to the Department of Finance, Division of Risk Management (DORM). **A PREMIUM MUST BE PAID IN FULL FOR EACH TYPE OF COVERAGE TO BE INSURED.** Departments will be sent premium invoices for the new fiscal year the first week in October. This section contains information to assist with estimating cost during the preparation of your agency budget request.

Contact Information:

Division of Risk Management
 Telephone - (334) 223-6120
 Email - riskinfo@finance.alabama.gov
 Fax - (334) 223-6154
 Website: <http://www.riskmgt.alabama.gov>.

General Liability Trust Fund Coverage - Rates for each State Department will be as follows:

<u>Liability Index</u>	<u>Annual Rate</u>	<u>Liability Index</u>	<u>Annual Rate</u>
001	\$136.57	006	\$327.17
002	163.88	007	382.37
003	218.49	008	436.96
004	245.80	009	491.63
005	273.13	010	546.23

Automobile Liability Coverage - Insurance rates for vehicles and Class I drivers are listed below. This is a reinsurance program, and premiums charged reflect the cost paid by the Division of Risk Management.

<u>Vehicles</u>	<u>Premiums</u>	<u>Drivers</u>	<u>Premiums</u>
Class 001	\$392.00	Class I	\$64.00
Class 002	\$434.00	Class II	No Charge
Class 003	\$589.00		
Class 004	\$738.00		
Class 005	\$893.00		

For information on the following types of coverage contact Regina Roughton (reginam.roughton@finance.alabama.gov) in the Division of Risk Management at (334) 223-6158.

Automobile Physical Damage Coverage - This optional coverage is available to cover damage to vehicles owned and operated by State agencies and employees.

Property Insurance - This is the State Insurance Fund that provides repair and replacement coverage for buildings and contents, blanket replacement coverage, electronic data processing equipment, transit and builders risk insurance. Based on the increases in program reinsurance premiums and wind loss deductibles, the Division of Risk Management is projecting a 12% to 15% rate increase for the State Insurance Fund (SIF) for FY 2015 and FY 2016.

Policy Management - Risk Management purchases special policies for departments as follows: boiler and machinery, flood insurance, aircraft and other policies as needed. The blanket fidelity bond will be \$12.00 per employee per year for FY 2016.

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 the employee's position and corresponding rate and the agency's experience rating.

COMPILATION OF BUDGET REQUEST – AN OVERVIEW

An agency, or other governmental entity, could consist of one or more programs. A "program" means a system of related activities required to achieve a specific objective, by providing services to an identified clientele or group of recipients. The Central Accounting System (CAS) captures and reports programs as appropriation units, which means the same as "program". Begin preparing the budget request at the fund level of each program.

- Step No. 1 Prepare an expense detail for each activity in the department's structure. The expense detail is used to complete EBO Form No. 5 and, therefore, should be developed on the basis of major objects of expenditure (see pages 7-10 for definitions of major objects of expenditure).
- Step No. 2 Identify the source of funds for each activity. Complete EBO Form No. 5 for each separate fund.
- Step No. 3 Combine source of funds and complete a summary of EBO Form No. 5 for each activity.
- Step No. 4 Summarize all the activities into their applicable programs and complete EBO Form No. 5 for each program. If the department has only one program, one activity, and one fund, then only one EBO Form No. 5 will have to be prepared.
- Step No. 5 Complete an EBO Form No. 5 for program "050 - CAPITAL OUTLAY EXPENDITURES" to show all capital outlay expenditures for each of the three fiscal years. Code these expenditures in the appropriate object codes from 0100 to 1600, if applicable.
- Step No. 6 Compile EBO Form No. 2 from the information on EBO Form No. 5 programs and activities. If the department has only one program and one activity, no EBO Form No. 2 is required.
- Step No. 7 Complete EBO Form No. 3 for all FY 2016 capital expenditure, transportation equipment and other equipment proposals.
- Step No. 8 Complete a Summary EBO Form No. 1 for all funds. Balance brought forward, actual receipts, etc. for FY 2014 should correspond with the year-end reports for the September 2014 accounting period.

Step No. 9 Complete a Summary EBO Form No. 6 listing all personnel actually employed in FY 2014, those budgeted for FY 2015 and those requested for FY 2016. Personnel should be grouped according to classification.

Step No. 10 Prepare and include an agency summary that itemizes and explains, by major expenditure object, increases and decreases in requested funding. Use the format shown in the example on page 15.

Step No. 11 Forms should be arranged in the following order for submission to the Executive Budget Office:

- | | | |
|------|-------------------------|--|
| (1) | Cover Letter | Addressed to the Director of Finance |
| (2) | Program Analysis | New or discontinued program information |
| (3) | Explanation of Requests | Itemized explanation of agency increases (decreases)
See example on page 15 |
| (4) | EBO Form No. 1 | Estimated condition of funds |
| (5) | EBO Form No. 2 | Agency summary budget request (if applicable) |
| (6) | EBO Form No. 3 | Agency capital expenditures |
| (7) | EBO Form No. 5 | Agency summary - all programs in one agency |
| (8) | EBO Form No. 5 | Program summary - all related activities in one program |
| (9) | EBO Form No. 5 | Activity summary - all funds in one activity |
| (10) | More than one Program | Repeat items (8) and (9) for each program |
| (11) | EBO Form No. 6 | Personnel classification |

Some of the above forms may not apply to your agency. Contact your Budget Analyst if you need assistance at 334-242-7230.

**DEPARTMENT OF AGRICULTURE AND INDUSTRIES
EXPLANATION OF REQUESTED INCREASES AND DECREASES
FY 2016**

	General Fund	Education Trust Fund	Earmarked Funds	Inc/Dec TOTAL
FY 2015 Budgeted Expenditures (EBO Form No. 1)	651,152	556,166	1,684,912	2,892,230
FY 2016 INCREASES (DECREASES)				
PERSONNEL:				
<i>Please separate all new hires increases/decreases from current personnel.</i>				
New hires as follows:				
Probational raise for new hire	2,500		1,208	3,708
Merit and probational raises for current personnel	26,310		4,894	31,204
Increase in longevity	3,000	4,000	1,700	8,700
Reduction in termination costs	(15,000)	(15,000)	(19,000)	(49,000)
Promotions: Accountant I to Staff Accountant & ASA I to ASA II (2 employees)	1,412		3,462	4,874
Est. Overtime pay due to drought	35,375		(9,392)	25,983
<i>Subtotal</i>	53,597	(11,000)	(17,128)	25,469
EMPLOYEE BENEFITS:				
Insurance premium increase	12,000		23,100	35,100
FICA, and retirement contributions for new hire			200	200
FICA, and retirement contributions for promotions	2,500		1,500	4,000
Increase in benefits due to merit raises for current personnel	8,751		9,370	18,121
<i>Subtotal</i>	23,251	-	34,170	57,421
TRAVEL-IN-STATE:				
Increase travel for new hires	500			500
Increase number of site inspections and workshops		4,834	22,666	27,500
<i>Subtotal</i>	500	4,834	22,666	28,000
TRAVEL-OUT-STATE:				
Due to more in-state inspections to be performed			(6,000)	(6,000)
REPAIRS AND MAINTENANCE:				
Reduction in number of copiers			(4,000)	(4,000)
RENTALS AND LEASES:				
Reduction in Copier Rentals			(5,000)	(5,000)
UTILITIES & COMMUNICATIONS:				
Increase in utility rates	20,000		28,000	48,000
Purchase communications equipment for field work			2,000	2,000
<i>Subtotal</i>	20,000	-	30,000	50,000
PROFESSIONAL SERVICES:				
Special Services completed contract study	(125,000)			(125,000)
Energy Survey			175,000	175,000
<i>Subtotal</i>	(125,000)	-	175,000	50,000
SUPPLIES, MATERIALS, AND OPERATING EXP:				
Additional supplies for new hire	5,000		7,500	12,500
TRANSPORTATION EQUIPMENT OPERATIONS:				
Increased gasoline costs/increased inspections	45,000		55,000	100,000
GRANTS & BENEFITS:				
Less funds available to give for grants from FY 2015			(10,000)	(10,000)
CAPITAL OUTLAY:				
Roof Replacement - Headquarters complete	(79,000)		(120,000)	(199,000)
Roof Repair - Admin Building			25,000	25,000
Purchase of Land	50,000			50,000
<i>Subtotal</i>	(29,000)	-	(95,000)	(124,000)
TRANSPORTATION EQUIPMENT PURCHASE:				
8 Additional Vehicles purchased over FY 2015 levels	115,000			115,000
5 Trailers/Haulers	60,000			60,000
<i>Subtotal</i>	175,000	-	-	175,000
OTHER EQUIPMENT PURCHASES:				
Scales Replacements Complete	(100,000)		(200,000)	(300,000)
Poultry Equipment			130,000	130,000
<i>Subtotal</i>	(100,000)	-	(70,000)	(170,000)
TOTAL REQUESTED INCREASE (DECREASE)	68,348	(6,166)	117,208	179,390
FY 2016 TOTAL REQUESTED EXPENDITURES (Must match Total on EBO Form No. 1)	719,500	550,000	1,802,120	3,071,620

EBO FORM NO. 5

PROGRAM SUMMARY

EBO Form No. 5 is used in three levels of budgeting compilation:

- A. Prepare one EBO Form No. 5 for each fund within an activity.
- B. Prepare one EBO Form No. 5 summary for each activity, and list all funds.
- C. Prepare one EBO Form No. 5 summary for each program, and list all activities and funds.

EBO Form No. 5 will be used to summarize worksheet data for the fund, activity and program level(s) of each agency. P441 EOY Budget Management Report for the period ending "year end" may be helpful in completing EBO Form No. 5.

The following detailed instruction numbers pertain to the example on page 19.

1. **HEADING** - Identify the agency and complete the three-digit agency number.
2. **SEQUENCING** - Identify the page number of the sequence and total number of pages in the sequence (e.g., if you have three activities within a program, the summary page would be 1 of 4).
3. **CODE NAMES** - Identify the appropriate program and activity names. Fill in the organization name only if your agency budgets at the organization level in CAS.
4. **CODE NUMBERS** - Fill in the appropriate three-digit code number for each program and four-digit code number for each activity. Fill in the four-digit organization number if your agency budgets at the organization level in CAS.
5. **EXPENDITURES** - Identify expenditures within major objects of expenditure as defined in the Chart of Accounts section entitled, "Expenditure Categories". Complete a separate EBO Form No. 5 for each fund.

6. EMPLOYEES - Specify the actual number of employees utilized for FY 2014, budgeted for FY 2015, and requested for FY 2016. Number of employees should be shown on a full-time equivalency basis, calculated as total time employed divided by the total available work time. One employee utilized for the entire year represents one man-year of service (i.e. $1/1 = 1.00$). Two secretaries employed for six months are equal to one man-year of service (i.e. $6 \text{ months}/12 \text{ months} = .50 \times 2 \text{ secretaries} = 1.00 \text{ FTE}$). Show number of employees to two decimal places.
7. ACTUAL EXPENDITURES - Use the End-of-Year Budget Management Report (Report P441) to list actual expenditures for FY 2014. When listing these expenditures, use the totals from the "Total Commitments" column of the P441 Report, since this total includes expenditures, purchase orders, and encumbrances. Actual expenditures should never exceed the amount appropriated.
8. BUDGETED EXPENDITURES - Base expenditures for FY 2015 on the actual legislative appropriations and estimated revenues. This column should reflect the same numbers as those on your FY 2015 Operations Plan, including any approved revisions to-date.
9. REQUESTED EXPENDITURES - This column represents the budget that you are requesting for FY 2016.
10. VARIANCES - Calculate the Amount of the Increase (Decrease) From Prior Year by subtracting column 8 (Budgeted Expenditures) from column 9 (Requested Expenditures).
11. PERCENTAGE - Calculate Percent by dividing column 10 by column 8 and multiply that result by 100 (i.e. $3,957 \div 195,706 = .0202$; and $.0202 \times 100 = 2.02$). The Percent of Increase or Decrease Prior Year should be shown to two decimal places. This may require adjusting the mode or setting on your calculator. When there is not an amount shown in column 8 (Budgeted Expenditures) and there is an amount shown in column 9 (Requested Expenditures), the percent of increase should be shown by inserting five dots (.....).

12. SOURCE OF FUNDS - Fill in the Source of Funds and the four-digit fund code number. Only one fund number should be on each page; however, it may be listed more than once. For example, list an Earmarked Fund appropriation on one line and an Earmarked Fund appropriation from a special act on a separate line of the same form (multiple funds may appear on summary pages only). Total Funds must equal Total Expenditures for each of the three fiscal years. Total Funds on EBO Form No. 5 will not necessarily equal Total Receipts on EBO Form No. 1, but rather justify sources for expenditures for each of the three fiscal years.

13. SUPPLEMENTAL APPROPRIATIONS - Show any supplemental appropriations from separate acts on a separate line. For example, agencies that received additional appropriation authority for Earmarked Funds during fiscal year 2014 (from Act 2014-134) should list that appropriation on a separate line on EBO Form No. 5 under the ACTUAL EXPENDITURES column. This does not apply to GF or ETF. Any additional funds received for those two should be rolled up into one line.

Agencies that received additional Earmarked Funds authority for the \$400 Employee Bonus (Act 2014-284) in fiscal year 2015 should show this amount as a separate line item as well.

14. REVERSION REAPPROPRIATED – If the agency reappropriated any Earmarked Funds during the fiscal year, these amounts should be shown separately in the fiscal year 2014 Actual column or the fiscal year 2015 Budgeted column. These funds should also be considered expended before any current year appropriations. This does not apply to GF or ETF.

15. EXPANSION / DISCONTINUATION – If the agency will be either starting a major new service or discontinuing any existing services, attach a summary analysis (or include a footnote) explaining this Program Change.

Program Name: Agricultural Development Services (3) Program No.: 011 (4)
Activity Name: Livestock Market News Services (3) Activity No.: 0002 (4)
Organization Name: (3) Budget Org No.: (4)

(5) MAJOR OBJECTS	(7) ACTUAL EXPENDITURES 2014	(8) BUDGETED EXPENDITURES 2015	(9) REQUESTED EXPENDITURES 2016	(10) INCREASE (DECREASE) FROM PRIOR YEAR	
				(10) AMOUNT	(11) PERCENT
(6) Number of Employees	25.00	26.00	27.00	1.00	3.85%
0100 Personnel Costs	752,987	838,224	897,035	58,811	7.02%
0200 Employee Benefits	225,896	245,264	257,527	12,263	5.00%
0300 Travel-In-State	35,890	47,000	75,000	28,000	59.57%
0400 Travel-Out-Of-State	50,841	61,000	55,000	(6,000)	-9.84%
0500 Repairs and Maintenance	765	10,000	6,000	(4,000)	-40.00%
0600 Rentals and Leases	1,274	10,000	5,000	(5,000)	-50.00%
0700 Utilities and Communication	234,451	275,000	290,000	15,000	5.45%
0800 Professional Services	251,522	250,000	280,000	30,000	12.00%
0900 Supplies, Materials and Operating Exp	33,022	37,500	25,000	(12,500)	-33.33%
1000 Transportation Equipment Operations	12,242	25,000	45,000	20,000	80.00%
1100 Grants and Benefits	5,000	20,000	10,000	(10,000)	-50.00%
1200 Capital Outlay		20,000		(20,000)	-100.00%
1300 Transportation Equipment Purchases	124,879	125,000	275,000	150,000	120.00%
1400 Other Equipment Purchases	275,431	175,000	30,000	(145,000)	-82.86%
1500 Debt Service					
1600 Miscellaneous		10,000	10,000		
TOTAL EXPENDITURES	2,004,200	2,148,988	2,260,562	111,574	5.19%
FUND NO. (12) SOURCE OF FUNDS					
0100 State General Fund	602,156	662,152	719,500	57,348	8.66%
0200 ETF	428,009	556,166	550,000	(6,166)	-1.11%
0300 Shipping Point Inspection	21,531	21,500	475,500	454,000	2111.63%
(14) 0300 Shipping Point - Reversion Reappropriated	4,753	4,147		(4,147)	-100.00%
0300 Shipping Point - Employee Bonus		11,000		(11,000)	-100.00%
0301 Poultry & Egg Association Funds	23,257	30,000	20,000	(10,000)	-33.33%
0301 Federal Grant	56,254	28,665	128,950	100,285	349.85%
(13) 0301 Poultry & Egg - Supplemental (Act 2014-134)	9,000				
0399 Federal Funds	98,721	698,858	215,000	(483,858)	-69.24%
0485 Egg Inspection Funds	83,501	21,500	86,612	65,112	302.85%
1200 Children's First Trust Fund	60,182	65,000	65,000		
1325 Federal Stimulus Funds (ARRA)	441,836				
1478 BP Funds	175,000	50,000		(50,000)	-100.00%
TOTAL SOURCE OF FUNDS	2,004,200	2,148,988	2,260,562	111,574	5.19%

(15) * Large increase in FY 2016 due to a legislative requirement to increase inspection activities, which require additional automobiles for state travel.

EBO FORM NO. 2

SUMMARY REQUEST

Prepare one EBO Form No. 2 as an agency summary of all EBO Forms No. 5 if there are multiple activities or programs. An agency with one program and one activity should not complete EBO Form No. 2.

Detailed instruction numbers refer to the example on page 22.

1. Identify the Agency and complete the three-digit agency number.
2. Identify the Page Number of the sequence and the total number of pages in the sequence used in the Agency Summary Budget Request.
3. List all programs and activities within each program in order of priority. Pay special attention to the format. The title of the program should be typed in ALL CAPITALS followed by a colon. The activities should be typed in upper and lower case and indented. Enter three-digit program number and four-digit activity code number in the left-hand column.
4. Show the Total Expenditures for each program for each of the three fiscal years and the increase (decrease) over prior year amounts and percentages. These amounts must match corresponding program totals on EBO Form No. 5.
5. Calculate Total Expenditures by summing all agency program expenditures for each fiscal year.

6. Develop an Agency Summary based on the format given in the example. Identify all applicable major objects of expenditure and their code numbers (major object code numbers are the same for all agencies). Do not include objects which have no expenditures. The agency summary is derived by summing the major objects of expenditure of all EBO Form No. 5 Program Summaries.
7. Verify that Total Expenditures under the agency summary equals Total Expenditures under the Program and Activity Summary (Item 7 = Item 5).
8. Show the Total Number of Employees for each fiscal year to equal the sum of Number of Employees shown on each EBO Form No. 5 Program Summary and the Total Number of Employees shown on EBO Form No. 6 Personnel Classification. Extend to two decimal places, e.g., 1.50 or 10.00.
9. Identify the agency Source of Funds and four-digit fund code numbers based on the format given. Total Funds must equal Total Expenditures in all columns but will not necessarily equal Total Receipts on EBO Form No. 1. Total Funds should justify Total Expenditures. List any supplemental appropriations for Earmarked Funds separately and identify the Act number.

Agencies that received additional Earmarked Funds authority for the \$400 Employee Bonus (Act 2014-284) in fiscal year 2015 should show this amount as a separate line item as well.

If the agency reappropriated any Earmarked Funds during the fiscal year, these amounts should be shown separately in the fiscal year 2014 Actual column or the fiscal year 2015 Budgeted column for the amounts expended in fiscal year 2014 or anticipated to be spent in fiscal year 2015.

10. Show Percent Increase or Decrease From Prior Year including two decimal places. When there is not an amount shown in FY 2015 column and there is an amount shown in the FY 2016 column, the percent of increase should be shown by five dots (.....).

STATE OF ALABAMA EBO Form No. 2		AGENCY BUDGET REQUEST SUMMARY BUDGET REQUEST			(1) Agency: Agriculture and Industries (1) Agency No. 001 (2) Page 1 of 1	
PROGRAMS & ACTIVITIES (Listed in Priority Order)		ACTUAL 2014	BUDGETED 2015	REQUESTED 2016	INCREASE (DECREASE) FROM PRIOR YEAR	
					AMOUNT	(10) PERCENT
656	(3) ADMINISTRATIVE SERVICES PROGRAM:					
	044 (3) Executive Administration Activity	424,908	448,813	442,850	(5,963)	-1.33%
011	AGRICULTURAL DEVELOPMENT SERVICES PROGRAM:					
	000: Livestock Market News Services Activity	2,004,200	2,148,988	2,260,562	111,574	5.19%
	000: Marketing Development Activity	375,248	316,429	343,208	26,779	8.46%
	(4) TOTAL	2,379,448	2,465,417	2,603,770	138,353	5.61%
050	CAPITAL OUTLAY PROGRAM:					
	000: Marketing Development Activity			25,000	25,000
	(5) TOTAL EXPENDITURES	2,804,356	2,914,230	3,071,620	157,390	5.40%
	(6) DEPARTMENT OF AGRICULTURE AND INDUSTRIES SUMMARY:					
0100	Personnel Costs	968,830	1,118,566	1,122,035	3,469	0.31%
0200	Employee Benefits	283,737	331,164	388,585	57,421	17.34%
0300	Travel - In-State	55,890	47,000	75,000	28,000	59.57%
0400	Travel - Out-of-State	55,841	61,000	55,000	(6,000)	-9.84%
0500	Repairs and Maintenance	24,006	10,000	6,000	(4,000)	-40.00%
0600	Rentals and Leases	17,248	30,000	25,000	(5,000)	-16.67%
0700	Utilities and Communication	360,435	275,000	325,000	50,000	18.18%
0800	Professional Services	251,522	250,000	300,000	50,000	20.00%
0900	Supplies, Materials and Operating Exp	108,311	112,500	125,000	12,500	11.11%
1000	Transportation Equipment Operations	28,116	25,000	125,000	100,000	400.00%
1100	Grants and Benefits	10,000	20,000	10,000	(10,000)	-50.00%
1200	Capital Outlay		199,000	75,000	(124,000)	-62.31%
1300	Transportation Equipment Purchases	160,668	125,000	300,000	175,000	140.00%
1400	Other Equipment Purchases	479,752	300,000	130,000	(170,000)	-56.67%
1600	Miscellaneous		10,000	10,000		
	(7) TOTAL EXPENDITURES	2,804,356	2,914,230	3,071,620	157,390	5.40%
(8)	Total Number of Employees	38.00	39.00	40.00	1.00	2.56%
(9)	SOURCE OF FUNDS:					
	0100 State General Fund	577,610	662,152	719,500	57,348	8.66%
	0200 ETF	453,084	556,166	550,000	(6,166)	-1.11%
	0300 Shipping Point Inspection Fund	144,944	460,042	675,500	215,458	46.83%
	0300 Shipping Point - Employee Bonus		11,000		(11,000)	-100.00%
	0300 Shipping Point - Reversion Reappropriated	4,753	7,524		(7,524)	-100.00%
	0301 Federal Grant	245,522	61,328	275,000	213,672	348.41%
	0301 Poultry & Egg - Supplemental (Act 2014-134)	8,500				
	0399 Federal Funds	623,391	703,018	451,620	(251,398)	-35.76%
	0485 Egg Inspection Fund	83,501	38,000	75,000	37,000	97.37%
	1200 Children's First Trust Fund	60,182	65,000	100,000	35,000	53.85%
	1325 Federal Stimulus Funds (ARRA)	427,869	300,000	225,000	(75,000)	-25.00%
	1478 BP Funds	175,000	50,000		(50,000)	-100.00%
	TOTAL SOURCE OF FUNDS	2,804,356	2,914,230	3,071,620	157,390	5.40%

EBO FORM NO. 3

CAPITAL EXPENDITURE PLAN

Prepare one EBO Form No. 3 at the agency level.

The purpose of EBO Form No. 3 is to justify, describe, and plan for financing all requested capital expenditures for FY 2016 only. Individually itemize all capital items having an estimated cost in excess of \$1,000 and a useful life exceeding one year. Combine all items costing less than \$1,000 with an estimated life exceeding one year and identify as "Miscellaneous Capital Expenditures" under the appropriate capital expenditure category. Items having a useful life of less than one year should be identified as Object 1200 expenditures, not as capital expenditures. Capital Outlay, Transportation Equipment Purchases, and Other Equipment Purchases were defined under "Expenditure Categories". All figures should be representative of the entire agency.

The detailed instruction numbers for EBO Form No. 3 apply to the example on page 25.

1. Identify the agency and complete the three-digit agency number.
2. Identify the page number of the sequence and the total number of pages in the sequence.
3. Identify the items requested in order of priority.
4. Show the estimated cost under the appropriate capital expenditure category.
5. Identify the code number of the program affected by the expenditure. Capital Outlay expenditures should be budgeted to program 050 if it is a multi-year appropriation.
6. Specify the location(s) for use of the proposed item (e.g., Montgomery, Statewide, Headquarters, Dothan, etc.)
7. Indicate the proposed sources and/or methods of financing (e.g., General Fund, Federal Funds, fees, etc.)
8. Indicate the four-digit fund code number from which each item will be funded.
9. Total each column of capital expenditures. Totals must equal the object totals shown under the Agency Summary on EBO Form No. 2 for fiscal year 2014 and Program Summary EBO Form No. 5 for fiscal year 2016.

10. Prepare a brief narrative description and justification concerning the use of the proposed item. Explain why it is needed and estimate the potential effect on services provided. For Capital Outlay expenditures, provide an approximate completion date.

IDENTIFICATION OF REQUESTED ITEMS (Priority Listing if Multiple Items) (3)	(4)			(5)	(6)	(7)	(8)
	CAPITAL OUTLAY	TRANSPORTATION EQUIPMENT PURCHASES	OTHER EQUIPMENT PURCHASES	PROGRAM AFFECTED	LOCATION	SOURCE OF FINANCING	FUND CODE NO.
1 (15) Automobiles		240,000		011	Headquarters	SGF	0100
2 (5) Trailers		60,000		011	Headquarters	SGF	0100
3 Poultry Equipment			130,000	011	Statewide	Federal	0301
4 Purchase of Land	50,000			011	Montgomery	SGF	0100
5 Roof repair	25,000			050	Montgomery	Ag Fees	0301
TOTALS (9)	75,000	300,000	130,000				

(10) DESCRIPTION AND JUSTIFICATION:

- 1 Needed for increased inspections
- 2 Replace outdated equipment/needed for increased inspections
- 3 Equipment for new site
- 4 Purchase of land for new building site
- 5 Roof repair admin building, to be completed by October 2014.

EBO FORM NO. 1
CONDITION OF FUNDS

Prepare one EBO Form No. 1 to summarize all agency receipts including General Fund and ETF appropriations, federal matching funds, federal grants, local funds, departmental receipts earmarked for specific programs, and all other funds and revenues.

Detailed instruction numbers apply to the example on page 29.

1. Identify the agency and complete the three-digit agency number.
2. Show actual receipts and expenditures for FY 2014, budgeted receipts and expenditures for FY 2015 and requested receipts and expenditures for FY 2016. Receipt figures for FY 2014 should agree with the year-end Detail Listing of Revenues vs. Budget Report (A203) for budget fiscal year 2014 (September 2014 accounting period). All numbers should be rounded to the nearest dollar (do not include decimal places). Refer to the column entitled "Fiscal Year to Date Revenue Recognized" in the report noted above for each fund.
3. Calculate the Amount of Increase (Decrease) From Prior Year by subtracting the FY 2015 fund amount from the FY 2016 fund amount.
4. Calculate the Percent of Increase (Decrease) From Prior Year by dividing the Amount of Increase/(Decrease) by the FY 2015 budgeted fund amount. The percent figure should be shown to two decimal places (i.e., 2.13%).
5. Using the Cash Reconciliation Report (C115), calculate the Unencumbered Balance Brought Forward by subtracting from Beginning Cash any prior year (other than the one just ended) expenses and/or prior year unpaid purchase orders and encumbrances.
6. Fill in the appropriate four-digit fund code numbers assigned by the State Comptroller's Office.

7. List all receipts of Federal and Local Funds such as federal matching funds, federal grants and local funds. Show each source separately (i.e., Federal Grant).
8. List all receipts of State Funds such as the State General Fund, Education Trust Fund, departmental receipts, and all other state sources. List any supplemental appropriations separately, and identify by Act number.

Agencies that received additional authority for the \$400 Employee Bonus (Act 2014-284) in fiscal year 2015 should show this amount as a separate line item as well.

All agencies with General Fund monies that were reappropriated after October 1, 2013 must show the additional appropriation in the FY 2014 Actual column of the 2016 Budget Requests. The reappropriation should be listed on a separate line and labeled General Fund – Reversion Reappropriated.

All agencies with General Fund monies that were or are anticipated to be reappropriated after October 1, 2014 must show the additional appropriation in the FY 2015 Budgeted column of the 2016 Budget Requests. The amount may be on the same line as listed above for FY 2014.

Agencies ***SHOULD NOT*** include reappropriations of Earmarked Funds in the receipts section on the EBO Form No. 1. These funds are already included in the unencumbered balance brought forward.

9. Calculate Total Receipts as the aggregate total of all receipts for the fiscal year but do not include the Unencumbered Balance Brought Forward.
10. Calculate Total Available by adding the Unencumbered Balance Brought Forward and Total Receipts (Item 5 + Item 9).
11. Ensure Expenditures equal Total Expenditures on EBO Form No. 2 and Total Expenditures on Program Summary EBO Form No. 5 for each fiscal year.

12. List any Transfers which are the amounts transferred from one agency or fund to another agency or fund when no service is received by the agency transferring the funds. Do not include transfers as a part of total expenditures on EBO Form Nos. 1, 2, and 5. State to which agency or fund the transfer is to be made (e.g., Transfer to ABC Board). Do not include intra-agency transfers.

13. List any Reversions which are amounts reverted to the fund from which the monies were originally appropriated. Do not include reversions as a part of total expenditures on the EBO Form Nos. 1, 2, and 5. Identify the fund to which the reversion is to be made (e.g., Reversion to State General Fund).

14. Calculate the Balance Unencumbered by subtracting Expenditures, Transfers and Reversions from Total Available (Item 14 = Item 10 - Items 11, 12, and 13). The Balance Unencumbered at the end of one fiscal year becomes the Unencumbered Balance Brought Forward for the beginning of the next fiscal year.

STATE OF ALABAMA EBO Form No. 1		AGENCY BUDGET REQUEST ESTIMATED CONDITION OF FUNDS			(1) Agency: <u>Agriculture and Industries</u> Agency No. <u>001</u>	
RECAP OF ALL FUNDS		(2)			INCREASE (DECREASE) FROM PRIOR YEAR	
		ACTUAL 2014	BUDGETED 2015	REQUESTED 2016	(3) AMOUNT	(4) PERCENT
FUND NO.	RECEIPTS					
(5)	Unencumbered Balance Brought Forward	445,456	258,792	205,720	(53,072)	-20.51%
(6)	RECEIPTS:					
(7)	Federal and Local Funds:					
0300	Shipping Point Inspection Fund	210,000	381,000	675,000	294,000	77.17%
0300	Shipping Point Inspection Fund - Employee Bonus		11,000		(11,000)	-100.00%
0301	Poultry and Egg Assoc.	25,867	75,000	60,000	(15,000)	-20.00%
0301	Federal Grant	58,298	200,000	125,000	(75,000)	-37.50%
0485	Egg Inspection Fund	87,050	175,000	75,000	(100,000)	-57.14%
0399	Federal Funds	486,924	695,840	375,000	(320,840)	-46.11%
1325	Federal Stimulus Funds (ARRA)	375,000		225,000	225,000
1478	BP Funds	175,000	50,000		(50,000)	-100.00%
(8)	State Funds:					
0100	State General Fund	658,000	641,500	719,500	78,000	12.16%
0100	State General Fund - Employee Bonus		11,000		(11,000)	-100.00%
0100	State General Fund - Reversion Reappropriated	32,897	9,652		(9,652)	-100.00%
0100	State General Fund - Supplemental (Act 2014-134)	10,000				
0200	ETF	508,487	561,166	550,000	(11,166)	-1.99%
1200	Children's First Trust Fund	65,987	60,000	100,000	40,000	66.67%
(9)	TOTAL RECEIPTS	2,693,510	2,871,158	2,904,500	33,342	1.16%
(10)	TOTAL AVAILABLE	3,138,966	3,129,950	3,110,220	(19,730)	-0.63%
(11)	LESS: EXPENDITURES	2,804,356	2,914,230	3,071,620	157,390	5.40%
(12)	TRANSFERS TO AGRICULTURE MUSEUM BOARD	10,000	10,000	10,000		
(13)	REVERSION TO STATE GENERAL FUND	9,652				
(14)	REVERSION TO ETF	56,166				
(15)	BALANCE UNENCUMBERED	258,792	205,720	28,600	(177,120)	-86.10%

APPROVED AGENCY HEAD
Agency Head

October 25, 2014
Date

EBO FORM NO. 6
PERSONNEL CLASSIFICATION

Prepare EBO Form No. 6 - a one-page summary for the total agency.

Detailed instruction numbers apply to the example on page 32.

1. Identify the agency and complete the three-digit agency number.
2. Identify the page number of the sequence and the total number of pages in the sequence.
3. Indicate only the major groups of employee classifications utilized. Combine similar classifications; for example, Accountants, Inspectors, Engineers, Analysts, etc. would not be listed as individual classifications such as Analyst I, II, III, etc.
4. Indicate the number of employees in each classification grouping for each of the three years. Number of employees should be shown on a full-time equivalency basis, calculated as total time employed divided by the total available work time. One employee utilized for the entire year represents one man-year of service (i.e. 1/1= 1). Two secretaries employed for six months are equal to one man-year of service (i.e. 6 months/12 months = .50 x 2 secretaries = 1.00 FTE). Show number of employees to two decimal places.
5. Indicate the total amount of salary for each category listed for each of the three years. Round personnel costs to the nearest dollar.
6. Show all additional personnel costs that are not a part of regular salary on a separate line (e.g., overtime, special allowances, board members' per diem, etc.).
7. Show the total paid or budgeted for longevity for each year on a separate line.
8. Show the total budgeted for the \$400 Employee Bonus for FY 2015 on a separate line.

9. Indicate the total number of employees and personnel costs for each of the three years which should agree with the amounts presented on EBO Form No. 2 and the program summary EBO Form No. 5.
10. Other Personnel Information - the number of employees affected should be identified in one or more of the following categories for each of the three years.
- (a) Anniversary/Annual/Promotional Raises - raises granted on the anniversary date of employment after an evaluation and a qualifying score is earned; at the time of a promotion, and at the time permanent status is granted in a new classification (i.e., raises that are granted when employee has completed probationary period).
 - (b) Special Merit Raises - any special meritorious increases granted in addition to the regular anniversary raise or a promotional raise.
 - (c) New Positions - includes any newly created positions not previously allotted to your department. For example, approval has been granted by the State Personnel Department to your agency for a new classification slot of an Attorney I. This new employee would be listed as a "New Position."
 - (d) Vacant Positions Filled - any position within your agency that has been vacant for six months or more that will be filled during the current year.
 - (e) Actual Number of Employees on September 30th – actual number of employees as of the last pay period of each fiscal year.

NOTE: After completing EBO Form No. 6, compare it to the Agency Summary EBO Form No. 5 (or, EBO Form No. 2) to make sure that the totals on the EBO Form No. 6 agree with Object 0100.

(3) EMPLOYEE CLASSIFICATIONS	ACTUAL 2014		BUDGETED 2015		REQUESTED 2016	
	(4) NO. EMPLOYEES	(5) AMOUNT	(4) NO. EMPLOYEES	(5) AMOUNT	(4) NO. EMPLOYEES	(5) AMOUNT
Administrative Support Assistants	5.00	66,164	5.00	69,472	5.00	74,000
Laboratory Technicians	4.00	52,996	5.00	79,500	5.00	84,475
Commissioner	1.00	77,619	1.00	80,000	1.00	86,215
AG & Consumer Protection Specialist	6.00	72,749	6.00	75,000	6.00	78,456
Biologists	10.00	400,528	10.00	425,971	10.00	436,118
Accountants	4.00	76,789	4.00	79,579	4.00	86,874
Account Clerks	3.00	50,471	3.00	52,900	3.00	56,545
Information Technology Specialist	3.00	99,000	3.00	103,644	3.00	107,574
AG Development Specialist	2.00	41,083	2.00	42,000	3.00	63,578
(6) Overtime		21,431		75,000		26,000
(7) Longevity		10,000		13,500		22,200
(8) Employee Bonus		0		9,500		0
(9) TOTALS	38.00	968,830	39.00	1,106,066	40.00	1,122,035
(10) OTHER PERSONNEL INFORMATION:	2014		2015		2016	
Number of Anniversary, Special, Promotional Raises			16.00		24.00	
Number of Special Merit Raises						
Number of New Positions						
Number of Vacant Positions Filled			1.00		1.00	
Actual Number of Employees on Sept 30th	38.00		39.00		40.00	

EBO FORM NO. 7

INFORMATION TECHNOLOGY

The purpose of the EBO Form 7 spreadsheet is to meet the reporting requirements to justify, describe, and plan for all Information Technology (IT) related budget expenditures, and IT projects (either ongoing or planned) for FY 2016, regardless of funding source or program. IT related budget request expenditures and projects are defined in the *Code of Alabama, 1975 Section 41-28-2* as “automated data processing, communications systems and services, wide area and local area networks, the Internet, electronic information systems and related information, databases, equipment, goods, and services.”

EBO Form No. 7 consists of four types of tabs (forms) contained within a single spreadsheet.

- Coversheet: Required
- Other IT: Required
- Proj 01 – Proj 10: Agency Projects. Required submission discussed in IT Project tabs section.
- Total IT: Automatically calculated. Agencies cannot enter information in this tab.

Agencies must prepare the “Coversheet” tab, which contains general agency contact information, and the “Other IT” tab representing all non-project IT requested budget expenditures by major object. Planned and continuing IT projects for FY16 must be reported in the IT project spreadsheet tabs (Proj 01 – Proj 10). IT projects are defined as new or ongoing major IT endeavors to 1) increase the effectiveness or efficiency of business processes by applying information technology or using IT to comply with new requirements of business functions, or 2) major investments in IT services, hardware, or software or applications. IT endeavors with a total cost of \$250,000.00 or more must be reported as an IT project. Agencies are not allowed to use project phases or other means to circumvent the cost threshold. All figures should be representative of the entire agency’s IT spend, and NOT just the agency IT organization. The Total IT costs are reflected in the next to last tab, which adds up all IT costs entered in the “Other IT” and Project tabs. The last tab is for State office use only. Detailed instructions for the EBO Form 7 spreadsheet are described below.

Refer all questions regarding the preparation of EBO Form No. 7 or these instructions to the Office of Information Technology at 334-242-7360 or infoOIT@governor.alabama.gov

Coversheet Tab

Coversheet – All agencies are required to complete and submit the coversheet.

- 1) AGENCY NAME - Identify the agency name
- 2) AGENCY CAS NO - Identify three-digit agency CAS number
- 3) AGENCY CAS ORG. NO. - CAS 4 character organization code – (Optional) * Note: See **Special Instructions #3** for additional information.
- 4) NAME - The agency person who can be called if there are any questions or clarifications needed on the submission.
- 5) TITLE, PHONE, E-MAIL - The title, phone number and e-mail address of agency contact.

State of Alabama EBO Form 7 - Information Technology	Agency IT Budget Request		
Agency Name:	1	Agency CAS No.	2
Agency CAS Org. No. (Optional)			3
Agency Contact Information			
Name	4		
Title:	5		
Phone:	5		
E-mail:	5		

Other IT Budget Tab

Other IT Budget - All agencies are required to complete and submit one “Other IT” spreadsheet tab. The “Other IT” represents agency IT items included in the agency budget request but are not related to IT projects (Reported Separately). The “Other IT” budget request is the total agency IT budgeted expenditures excluding separately reported IT projects.

1. Please provide the requested amount for all IT budgeted or planned IT expenditures for all funds by major object being requested in FY2016. (Agency total and not the agency IT organization). Show totals rounding to the nearest dollar. Any IT projects submitted separately should be excluded in the amounts.

2. Show IT related staff included in budget request. Full Time Equivalents (FTE). An employee that works only half time during the year would be .50 FTE. Similarly, a new mid-year hire working full time would also be .50 FTE because the employee is only working a half year. An employee working half time on maintaining the agency IT applications or infrastructure and half time on an IT project would be counted as .50 on the total "Other IT" staff and .50 as part of the IT project IT staff. (Use two decimals)
 - a. Number of state staff with IT classifications (See listing)
 - b. Number of state staff engaged in IT related functions, but without IT classifications: "No Title at Conversion", "Retired State Employee", other state staff doing IT work or functions.
 - c. Ancillary or Support staff providing administrative support to the IT organization such as ASAs and other support staff.
 - d. IT related Contractors on site or teleworking who do IT related work or functions under contract, MOU or MOA for the agency.

State of Alabama EBO Form 7 - Information Technology	Agency IT Budget Request	
	Total Other IT Budget - IT Costs not related to IT Projects (Excluding IT Projects Submitted Separately)	
Object Code	Object Definition	Requested 2016 (Whole Dollars)
0100	Personnel Costs	1
0200	Employee Benefits	
0300	Travel-In-State	
0400	Travel-Out-Of-State	
0500	Repairs and Maintenance	
0600	Rentals and Leases	
0700	Utilities and Communication	
0800	Professional Services	
0900	Supplies, Materials and Operating Exp	
1000	Transportation Equipment Operations	
1100	Grants and Benefits	
1200	Capital Outlay	
1300	Transportation Equipment Purchases	
1400	Other Equipment Purchases	
1500	Debt Service	
1600	Miscellaneous	
IT Operations Total		\$ -
Operations IT Staffing (FTE) - (Two Decimals)		
a. IT State Staff with IT Classifications (FTE)		2
b. State Staff doing IT functions (FTE)		
c. Ancillary or Support State Staff (FTE)		
d. Contract Staff		
IT Operations Staffing Total		0.00

Proj 01 – Proj 10 Tabs

Proj 01 – Proj 10 – The spreadsheet allows 10 IT projects to be reported separately. IT projects are defined as new or ongoing major IT endeavors to 1) increase the effectiveness or efficiency of business processes by applying information technology or using IT to comply with new requirements of business functions, or 2) major investments in IT services, hardware, or software or applications. IT endeavors with a total cost of \$250,000.00 or more must be reported as an IT project.

All agencies are required to complete and submit “Proj 01” – even if there are not any IT projects. Agencies without any IT projects meeting the threshold should complete “Proj 01” and enter zero (0) for each object and for each type of project staff shown. Proj 02- Proj 10 tabs should be left blank.

1. PROJECT TITLE/NAME - Identify the agency’s project title or name.
2. START DATE (MM/DD/YYYY) - Date IT project started if ongoing or continuing, or the planned start date if the IT project is new.
3. PROJECT DESCRIPTION - The IT project’s description or function – be specific as possible. If the IT project is to replace 300 computers and 3 servers then the IT project would be “Acquire, configure and install 250 desktop computers, 40 laptops, and 10 tablets and 3 database servers”.
4. COMPLETION DATE (MM/DD/YYYY) - The planned completion date of the IT Project.
5. PROJECT PRIORITY - Agency priority number for the IT project. The priority number should be from 1 through the total number of projects with 1 being the highest priority. Duplicate priority numbers are not allowed – there is only one “1” and one “2” and so forth. This is an agency.
6. TOTAL PROJECT COSTS - Total IT Project cost. Round to the nearest whole dollar.
7. TOTAL COSTS TO DATE: - Total amount spent or anticipated expenditures on continuing projects through 9/30/2015 for ongoing or continuing project. The total project cost for new projects beginning in FY2016 would be zero (0).
8. BUDGETED 2015 (Optional) - Show the IT project’s budgeted amounts by object for FY15 for ongoing or continuing IT projects or projects starting in FY2015. Show zero (0) dollars for projects starting in FY2016.
9. REQUESTED 2016 - Show the IT project’s requested amounts by object for the FY2016. Round to the nearest dollar. Show whole dollars only.

10. PROJECT STAFFING - The full time equivalents (FTE) of staff assigned to the project. The FTE is on the IT project basis. An employee working half time on the project for a full year during FY16 would be considered .50 FTE. Similarly, an employee working half time on a project that only last for 6 months during FY2016 would also be considered as .50 FTE. Show IT related staff included the budget request that will be assigned to work on the project.
- a. Number of state staff with IT classifications (See listing)
 - b. Number of state staff engaged in IT related functions but without IT classifications: “No Title at Conversion”, “Retired State Employee”, other state staff doing IT jobs.
 - c. Ancillary or Support staff are staff that provide administrative support to the IT organization such as ASAs and other support staff
 - d. IT related Contractors on site or teleworking who do IT related work or functions under contract, MOU or MOA for the agency.

State of Alabama EBO Form 7 - Information Technology	Agency IT Budget Request
	Ongoing and Planned IT Projects (Submit each IT Projects Separately)

IT Project Budget Information			
Project Title/Name:	1	Start Date: (MM/DD/YYYY)	2
Project Description:	3	Completion Date: (MM/DD/YYYY)	4
Project Priority :	5	Total Project Costs:	6
		Total Costs to Date:	7

IT Project Budget Information			
Object Code	Object Definition	Budgeted 2015 (Whole Dollars)	Requested 2016 (Whole Dollars)
0100	Personnel Costs	8	9
0200	Employee Benefits		
0300	Travel-In-State		
0400	Travel-Out-Of-State		
0500	Repairs and Maintenance		
0600	Rentals and Leases		
0700	Utilities and Communication		
0800	Professional Services		
0900	Supplies, Materials and Operating Exp		
1000	Transportation Equipment Operations		
1100	Grants and Benefits		
1200	Capital Outlay		
1300	Transportation Equipment Purchases		
1400	Other Equipment Purchases		
1500	Debt Service		
1600	Miscellaneous		
Total Project Cost/Expenditures		\$ -	\$ -

Project Staffing (FTE) Duration of Project - (Two Decimals)	
a. IT State Staff with IT Classifications (FTE)	10
b. State Staff doing IT functions (FTE)	
c. Ancillary or Support State Staff (FTE)	
d. Contract Staff	
Project Staffing Totals	0.00

Special Instructions

1. Agencies with more than ten IT projects meeting the threshold can submit multiple spreadsheets. The first spreadsheet submitted should contain the agency total “Other IT” budget request. Complete the coversheet and as many of the project spreadsheet(s) as needed.
2. Agencies whose IT staff is only partially allocated to an IT project. If an IT staff person is working 25% of their time on an IT project and the remaining 75% of their time is spent on maintaining existing applications or infrastructure, the agency should include the .25 FTE as part of the project staff and include the .75 FTE as part of the “Other IT” staff. The total staff shown under “Other IT” and in the Proj 01 through Proj 10 tabs should not exceed the total anticipated IT staff. The total IT staff for all categories is calculated and shown on the “Total IT” tab.
3. Agencies may submit data by ORGN. All ORGN submissions will be compiled and totaled by the state to create the “Agency” view. This means that each ORGN with any IT expenditures must complete and submit the appropriate spreadsheets – but the IT project priority must be unique and unduplicated for the agency. Only one ORGN can submit priority number “1”. The agency must submit all spreadsheets at the same time. It is the agency’s responsibility to ensure that all ORGNs have completed the appropriate IT spreadsheets and have reviewed the project priority(s) to ensure there are no duplicate priority numbers. Valid ORGN submissions are below:
 - **One Blank or One Total** – Agencies may leave the ORGN field blank or type in “Total” to indicate there will only be one EBO Form 7 submission for the agency with all ORGNs combined.
 - **Multiple ORGN Codes** – Agencies may submit one or more EBO Form 7s with each having a different agency ORGN. All ORGNs with any IT related budget items or IT project must submit a separate completed EBO Form 7. All submitted ORGN EBO Form 7s represent the total IT related expenditures and projects for the agency.
 - **One “All Other” and one or more ORGN EBO Form 7-** Agencies also have the option of submitting individual EBO Form 7s for specific ORGN codes and then combining the rest of the agency using an ORGN code of “All Other” to indicate multiple organizations have been combined. The “All Other” combined with the specific ORGN EBO Form 7 submitted represents total IT related expenditures for the agency.