Agency Name:	State Fiscal Accountability Authority		
Agency Code:	E550	Section:	104

Fiscal Year FY 2026-2027

Agency Budget Plan

FORM A - BUDGET PLAN SUMMARY

	For FY 2026-2027, my agency is (mark "X"):	
OPERATING REQUESTS *(FORM B1)*		Requesting General Fund Appropriations.
	X	Requesting Federal/Other Authorization.
		Not requesting any changes.

	For FY 2026-2027, my agency is (mark "X"):	
NON-RECURRING REQUESTS *(FORM B2)*		Requesting Non-Recurring Appropriations.
	X	Requesting Non-Recurring Federal/Other Authorization.
		Not requesting any changes.

	For FY 2026-2027, my agency is (mark "X"):	
CAPITAL REQUESTS *(FORM C)*		Requesting funding for Capital Projects.
	X	Not requesting any changes.

	For FY 2026-2027, my agency is (mark "X"):	
PROVISOS *(FORM D)*		Requesting a new proviso and/or substantive changes to existing provisos.
		Only requesting technical proviso changes (such as date references).
	X	Not requesting any proviso changes.

Please identify your agency's preferred contacts for this year's budget process.

	Name	*Phone*	*Email*
PRIMARY CONTACT:	Grant Gillespie	(803) 737-4381	ggillespie@sfaa.sc.gov
SECONDARY CONTACT:	Denise Carraway	(803) 737-3019	denise.carraway@sfaa.sc.gov

I have reviewed and approved the enclosed FY 2026-2027 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

	Agency Director	*Board or Commission Chair*
***SIGN/DATE*:**		
***TYPE/PRINT NAME*:**		

This form must be signed by the agency head – not a delegate.

Agency Name:	State Fiscal Accountability Authority
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BUDGET REQUESTS			FUNDING					FTES				
Priority	Request Type	Request Title	State	Federal	Earmarked	Restricted	Total	State	Federal	Earmarked	Restricted	Total
1	B1 - Recurring	Personal Service-Employer Contributions	0	0	401,413	589,701	991,114	0.00	0.00	0.00	0.00	0.00
2	B1 - Recurring	Dept of Admin/DTO IT Support	0	0	176,168	4,861	181,029	0.00	0.00	0.00	0.00	0.00
3	B2 - Non-Recurring	Operating Costs	0	0	141,035	146,050	287,085	0.00	0.00	0.00	0.00	0.00
TOTALS			0	0	718,616	740,612	1,459,228	0.00	0.00	0.00	0.00	0.00

Agency Name:	State Fiscal Accountability Authority		
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FORM B1 – RECURRING OPERATING REQUEST

AGENCY PRIORITY

1

Provide the Agency Priority Ranking from the Executive Summary.

TITLE

Personal Service-Employer Contributions

Provide a brief, descriptive title for this request.

AMOUNT

General: $0

Federal: $0

Other: $991,114

Total: $991,114

What is the net change in requested appropriations for FY 2026-2027? This amount should correspond to the total for all funding sources on the Executive Summary.

NEW POSITIONS

0.00

Please provide the total number of new positions needed for this request.

FACTORS ASSOCIATED WITH THE REQUEST

Mark "X" for all that apply:	
	Change in cost of providing current services to existing program audience
	Change in case load/enrollment under existing program guidelines
	Non-mandated change in eligibility/enrollment for existing program
	Non-mandated program change in service levels or areas
	Proposed establishment of a new program or initiative
	Loss of federal or other external financial support for existing program
	Exhaustion of fund balances previously used to support program
	IT Technology/Security related
X	HR/Personnel Related
	Consulted DTO during development
	Related to a Non-Recurring request – If so, Priority #

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES

Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	Education, Training, and Human Development
	Healthy and Safe Families
	Maintaining Safety, Integrity, and Security
	Public Infrastructure and Economic Development
X	Government and Citizens

ACCOUNTABILITY OF FUNDS

Promote a positive work environment which develops staff and produces quality results. Provide a quality budget product for the government and citizens of the State in the planning and development of the State budget by aligning the agency budget with current agency business needs. The intent is to decrease the changes to services areas of the agency budget authorization and more accurately reflect agency cost estimates.

What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?

RECIPIENTS OF

Personal Services and Employer Contribution vendors

FUNDS	

What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

JUSTIFICATION OF REQUEST	The agency requests an increase in non-General Fund authorization in Personal Services and Employer Contributions. The amount includes the following: 1. $391,624 for Personal Service and Employer Contributions for the 2026 General Increase on the General Increase provided to state employees in FY2026; 2. $599,490 for Personal Service and Employer Contributions for increased costs due to salary adjustments, filling of vacant positions and increases to reward quality performance and retain quality employees.

Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.

Agency Name:	State Fiscal Accountability Authority		
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FORM B1 – RECURRING OPERATING REQUEST

AGENCY PRIORITY

2

Provide the Agency Priority Ranking from the Executive Summary.

TITLE

Dept of Admin/DTO IT Support

Provide a brief, descriptive title for this request.

AMOUNT

General: $0

Federal: $0

Other: $181,029

Total: $181,029

What is the net change in requested appropriations for FY 2026-2027? This amount should correspond to the total for all funding sources on the Executive Summary.

NEW POSITIONS

0.00

Please provide the total number of new positions needed for this request.

FACTORS ASSOCIATED WITH THE REQUEST

Mark "X" for all that apply:	
	Change in cost of providing current services to existing program audience
	Change in case load/enrollment under existing program guidelines
	Non-mandated change in eligibility/enrollment for existing program
	Non-mandated program change in service levels or areas
	Proposed establishment of a new program or initiative
	Loss of federal or other external financial support for existing program
X	Exhaustion of fund balances previously used to support program
X	IT Technology/Security related
	HR/Personnel Related
X	Consulted DTO during development
	Related to a Non-Recurring request – If so, Priority #

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES

Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	Education, Training, and Human Development
	Healthy and Safe Families
X	Maintaining Safety, Integrity, and Security
	Public Infrastructure and Economic Development
	Government and Citizens

ACCOUNTABILITY OF FUNDS

Purchase cost-effective and secure support services from the Department of Adminsitration to protect State, vendor and customer data.

What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?

Department of Administration: The agency provided a detailed worksheet of the

RECIPIENTS OF FUNDS	increase in costs for IT services and support they provide to SFAA.

What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

JUSTIFICATION OF REQUEST	The Department of Administration, Division of Technology Operations determined that additional funds are required to enable IT support to the agency. An additional discussion was held to reclassify some costs across programs within SFAA and possibly decrease the original calculations prepared by DTO. The rate change varied by program and is identified as follows: 1. SFAA-Admin - increase 74.80%; $190,104 to $332,247 2. SFAA-Div of Procurement Services - increase 41.0%; 82,988 to $117,017 3. SFAA-Insurance Reserve Fund - decrease 9%; $234,340 to $213,324 4. SFAA-Second Injury Fund-Sunset - increase 615.4%; $4,090 to $29,261

Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.

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FORM B2 – NON-RECURRING OPERATING REQUEST

AGENCY PRIORITY	3

Provide the Agency Priority Ranking from the Executive Summary.

TITLE	Operating Costs

Provide a brief, descriptive title for this request.

AMOUNT	$287,085

What is the net change in requested appropriations for FY 2026-2027? This amount should correspond to the total for all funding sources on the Executive Summary.

FACTORS ASSOCIATED WITH THE REQUEST

Mark "X" for all that apply:	
X	Change in cost of providing current services to existing program audience
	Change in case load/enrollment under existing program guidelines
	Non-mandated change in eligibility/enrollment for existing program
	Non-mandated program change in service levels or areas
	Proposed establishment of a new program or initiative
	Loss of federal or other external financial support for existing program
	Exhaustion of fund balances previously used to support program
X	IT Technology/Security related
X	Consulted DTO during development
	HR/Personnel Related
	Request for Non-Recurring Appropriations
	Request for Federal/Other Authorization to spend existing funding
	Related to a Recurring request – If so, Priority #

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES

Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	Education, Training, and Human Development
	Healthy and Safe Families
	Maintaining Safety, Integrity, and Security
	Public Infrastructure and Economic Development
X	Government and Citizens

ACCOUNTABILITY OF FUNDS

This request is not identified in the Fiscal Year Strategic Planning and Performance Measurement template.

What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?

RECIPIENTS OF FUNDS

Information technology vendor(s), Auditors: Funds would be remitted to the vendor providing the goods for the hardware refresh and to the auditors conducting the audit.

What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon

predetermined eligibility criteria?

JUSTIFICATION OF REQUEST	Agency hardware was last replaced in 2020 and is now over five years old. Normal replacement is approximately every three years. Updated hardware provides a modern hybrid architecture with dedicated performance, efficiency, and AI cores—delivering faster multitasking, improved responsiveness, and better handling of advanced workloads. In addition, the new hardware includes Intel's latest hardware-based security features and meet modern cybersecurity and compliance demands, such as threat detection and secure boot processes. Employees working with high-demand applications (e.g., engineering, analytics, design, IT, executive) benefit from fewer delays, improving overall business productivity. Audit of the Insurance Reserve Fund is conducted every three years by the Department of Insurance. Budget projections for FY2027 require an increase in authorization in the non-General Funds of the agency.

Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.

Agency Name:	State Fiscal Accountability Authority		
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FORM E – AGENCY COST SAVINGS AND GENERAL FUND REDUCTION CONTINGENCY PLAN

TITLE	Form E
AMOUNT	$59,798 *What is the General Fund 3% reduction amount? This amount should correspond to the reduction spreadsheet prepared by EBO.*
ASSOCIATED FTE REDUCTIONS	1.0 *How many FTEs would be reduced in association with this General Fund reduction?*
PROGRAM / ACTIVITY IMPACT	The General Funds appropriated to the State Fiscal Accountability Authority provide the Personal Service, Employer Contributions and a small amount of Operating Costs for the Division of Procurement Service-Audit and Certification and the Office of the State Engineers services. *What programs or activities are supported by the General Funds identified?*
SUMMARY	A 3% reduction in the General Fund Appropriations may require a reduction in duties and/or the current level of service provided by the Division of Procurement Services Audit and Certification team and/or the Office of the State Engineer since the reduction may require a loss of an FTE.

Please provide a detailed summary of service delivery impact caused by a reduction in General Fund Appropriations and provide the method of calculation for anticipated reductions. Agencies should prioritize reduction in expenditures that have the least significant impact on service delivery.

AGENCY COST SAVINGS PLANS

The agency limits costs and operating growth in the General Fund Appropriations since the agency began in July of 2015. The number of FTEs supported by the General Fund remains at 18.5 since 2015. Funds are primarily used for Personal Service and Employer Contribution costs for two of five offices within the Division of Procurement Services, the Audit and Certification and the Office of the State Engineer. If the agency had to reduce the expenses by more than $50,000, it may have to combine or discontinue some duties and reduce the current level of service by 1 FTE.

What measures does the agency plan to implement to reduce its costs and operating expenses by more than $50,000? Provide a summary of the measures taken and the estimated amount of savings. How does the agency plan to repurpose the savings?