



JUSTICE ADMINISTRATIVE
COMMISSION



FY 2025-2026 Legislative Budget Request Annual Meeting for All Judicial Related Offices

Mailea Adams, Director of Budget

Kelly Jeffries, Budget Analyst II

Adam Preisser, Budget Analyst I

Alton L. "Rip" Colvin, Jr., Executive Director

May 9, 2024

Session 5 Objectives

- Welcome and Opening Remarks
- Purpose of LBR and Requirements
- Open Discussion
- Closing Remarks



LBR Purpose

The Legislative Budget Request (LBR) is the mechanism that is used to describe and justify all of an agency's program needs and requirements by category and fund source segmented into issues.

The LBR is a document that contains numerous exhibits and schedules which show the accounting and budgetary picture of an agency for three fiscal years. (Actual Prior Year, which is recorded from FLAIR; Current Year Estimated, which includes adjusted actual appropriations; and the Request Year, which is the budget request). The LBR is prepared at the budget entity level.



LBR Due Date To JAC

*** New Upload Procedure ***

All LBR data entry forms, schedules and exhibits are due to the JAC Budget Office by Friday, August 9, 2024 at 6:00 P.M. EDT

Use MyJAC Login to download templates AND UPLOAD submissions

An automated email confirmation will be sent to the JRO and the Budget Office when the uploaded files are received by the Budget Office.



LBR Publication Due Date

- All completed LBR forms, exhibits, schedules, and related documents must be uploaded to the Florida Fiscal Portal by Tuesday, October 15, 2024.
- Written notification (usually by email) must be provided from JAC to Legislative staff and the Governor's Office of Policy and Budget.



The Florida Fiscal Portal

<http://floridafiscalportal.state.fl.us/Publications.aspx>

A collection of documents that detail the fiscal status of the State of Florida.

- Agency Legislative Budget Requests
- Governor's Budget Recommendations
- House and Senate Appropriations Bills

Organized by the Fiscal Year in which they are submitted, the Agency (Organization) responsible for their submission and the type of publication.



LBR Major Changes FY 2025-2026

- Unavailable as of May 1, 2024.
- To be provided when the LBR Instructions are distributed by OPB in July.





LBR Schedules and Exhibits Requirements

LBR Reporting Requirements Summary of Forms

	Exhibit / Schedule Title	Schedule Name	Format
**	1 Agency Transmittal Letter	Not Applicable	Manual
**	2 Agency Issue Request	Exhibit D3-A	LASPBS
*	3 Agency Litigation Inventory	Schedule VII	Manual
	4 Priority listing of Agency Issues Over Base Budget	Schedule VIII-A	Manual for JAC
*	5 Priority Listing of Agency Budget Issues for Possible Reduction - Current Year	Schedule VIII B-1	LASPBS

** If Applicable / ** Optional*

This material covered in CNC 2024 Session N, May 8, 2024



LBR Reporting Requirements

Summary of Forms

	Exhibit / Schedule Title	Schedule Name	Format
6	Priority Listing of Agency Budget Issues for Possible Reduction - Request Year	Schedule VIIIB-2	LASPBS
* 7	Major Audit Findings	Schedule IX	Manual
8	Organizational Structure	Schedule X	Manual
9	Agency-Level Unit Cost Summary	Schedule XI	LASPBS
* 10	Variance from Long Range Financial Outlook	Schedule XIV	Manual

** If Applicable / ** Optional*



Transmittal Letter – JAC

- A Department letter will be signed and submitted by JAC's Executive Director on behalf of all JRO's.



THE STATE OF FLORIDA
JUSTICE ADMINISTRATIVE COMMISSION

22 North Bronough Street, Suite 2100
 Tallahassee, Florida 32301



COMMISSIONERS

Diamond R. Litty, Chair
Public Defender, 19th Circuit
Kathleen A. Smith
Public Defender, 20th Circuit
Brian Haas
State Attorney, 10th Circuit
Jack Campbell
State Attorney, 2nd Circuit

Alton L. "Rip" Colvin, Jr.
 Executive Director

(850) 488-2415
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www.justiceadmin.org

Justice Administration
 Tallahassee, Florida

October 15, 2024

Chris Spencer, Director
 Office of Policy and Budget
 Executive Office of the Governor
 1701 Capitol
 Tallahassee, Florida 32399-0001

Tim Sadberry, Staff Director
 Senate Committee on Appropriations
 201 The Capitol
 Tallahassee, Florida 32399-1100

J. Eric Pridgeon, Staff Director
 House Appropriations Committee
 221 The Capitol
 Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, the Legislative Budget Request for the Department of Justice Administration is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2025-26 Fiscal Year. The internet website address that provides the link to the LBR on the Florida Fiscal Portal is <http://floridafiscalportal.state.fl.us/AgencyList.aspx>. This submission has been approved by me as Executive Director of the Justice Administrative Commission on behalf of all agencies with the Department.

Sincerely,

Alton L. "Rip" Colvin, Jr.
 Executive Director



Transmittal Letter – JRO

LEGISLATIVE BUDGET REQUEST
FISCAL YEAR 2025-26

Optional:

- A JRO can use this template to submit their own transmittal letter on circuit letterhead.
- Template will be posted on Budget webpage under ‘Budget Resources’

Justice Administration
Tallahassee, Florida

October 15, 2024

Chris Spencer, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

Tim Sadberry, Staff Director
Senate Committee on Appropriations
201 The Capitol
Tallahassee, Florida 32399-1100

J. Eric Pridgeon, Staff Director
House Appropriations Committee
221 The Capitol
Tallahassee, Florida 32399-1300

Directors:

Pursuant to Chapter 216, Florida Statutes, the Legislative Budget Request for the (insert name of service/budget entity) is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2025-26 Fiscal Year. This submission has been approved by (insert name and title of agency head).

(Include any other pertinent statements you wish to include.)

(Signature of Responsible Officer)
(Title of Responsible Officer)

Enclosure



Agency Litigation Inventory

Schedule VII

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:			
Contact Person:		Phone Number:	
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)			
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:			
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

COMPLETE THIS FORM FOR LITIGATION TOTALLING \$500,000 OR MORE



Priority Listing of Agency Issues Over Base Budget – Schedule VIIIA

**SCHEDULE VIIIA
PRIORITY LISTING OF AGENCY BUDGET ISSUES
REQUESTED EXPENDITURES OVER BASE OPERATING BUDGET
FISCAL YEAR 2025-2026**

**State Attorney: Legislative Budget Issue Priorities for Fiscal Year 2025-26
(First through Twentieth Judicial Circuits)**

State Attorney, XX Judicial Circuit

Priority #1

Issue Title: Replacement Equipment
Issue Code: 2401000
Fund: General Revenue
Operations: \$35,555
Fund: Forfeiture & Investigative Support Trust Fund
Operations: \$14,024

GENERAL REVENUE

Request \$35,555 to replace furniture and equipment which have exceeded their life expectancy of five years, are worn out, obsolete, a hazard to employees and is no longer cost effective to the State.

FORFEITURE AND INVESTIGATIVE SUPPORT TRUST FUND - FEDERAL

Request \$14,024 to purchase ammunition needed by the investigators for required target practice, tasers, and rain jackets as well as other equipment needs that may arise during the fiscal year.

Priority #2

Issue Title: Public Records Request Workload
Issue Code: 3009700
FTE: 2.00
Salary Rate: 62,307
Fund: General Revenue
Salaries and Benefits: \$77,135
Operations \$8,071

The Legislature has assigned high priority to accountability and transparency! Meeting the public's demand for records is one way of achieving that demand. The workload is increasing and is becoming more complex in its nature. Specialists in this area of legal practice are necessary.



Possible Reduction for LBR Request Year – Schedule VIIIB-2

Priority Listing of Agency Budget Issues for Possible Reduction in the Event of Revenue Shortfalls for LBR Year – **IC # and Titles are JRO unique**

*Target % unknown at this time.
OPB will provide the exact reduction amount.*

Schedule VIIIB-2 Reduction for FY2025-2026

RESET ALL DROPDOWNS

Section 1					
Agency		Circuit/Region			
Issue Title and Code:					
Section 2					
Required to generate Salaries & Benefits:					
People/ # of Positions	Position Title	Class Code	Salary Rate or Default	Optional Additional Comments -Not for LBR Posting	
Section 3					
THIS SECTION IS NOT NEEDED FOR REDUCTION ISSUES					
Auto Calculate Standard/Modified Standard # 3. Insert the # FTE below to match FTE above with the					
		FTE	Non-Recurring	Recurring	Total
Attorneys					
Non-Attorney Professional					
Support Staff					
Operating Expenditures Total					
TR/DMS/HR Services Total					
Section 4					
Appropriation Category Title / Code	Fund Title	FSI	Dollars		
			Total Request	Total Non-Recurring	
			\$	\$	
Section 5					
Provide the issue narrative in the box below:					
<i>A priority list of Agency Budget Issues for Possible Reduction for Fiscal Year 2025-26 is required. Reduction issues must total 10% of FY2024-25 recurring General Revenue and Trust Fund appropriations. Target reductions are provided by OPB. Preceding the narrative, assign a unique priority number for each reduction issue, where 'Priority # 1' is the highest priority reduction. All reductions must be recurring.</i>					

COLOR KEY
 BLUE: These fields are Drop Down Lists
 GOLD: These fields are Free Fill
 GREEN: These fields are Auto Calculate
 GREY: Fields not needed for selected issue code



Major Audit Findings and Recommendations Schedule IX

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2025 - 26

Department: Justice Administration

Chief Internal Auditor: _____

Budget Entity: _____

Phone Number: _____

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE



Organizational Structure – Schedule X

The Schedule X must display the agency's organizational structure for the most recent fiscal year. Section 20.04(8), F.S., requires the Executive Office of the Governor to maintain a current organizational chart of each agency of the executive branch.

The Organizational Chart must have:

1. An effective date of **July 1, 2024**.
2. Authorized FTE
3. Reporting structure of divisions, bureaus, units and subunits of the agency.

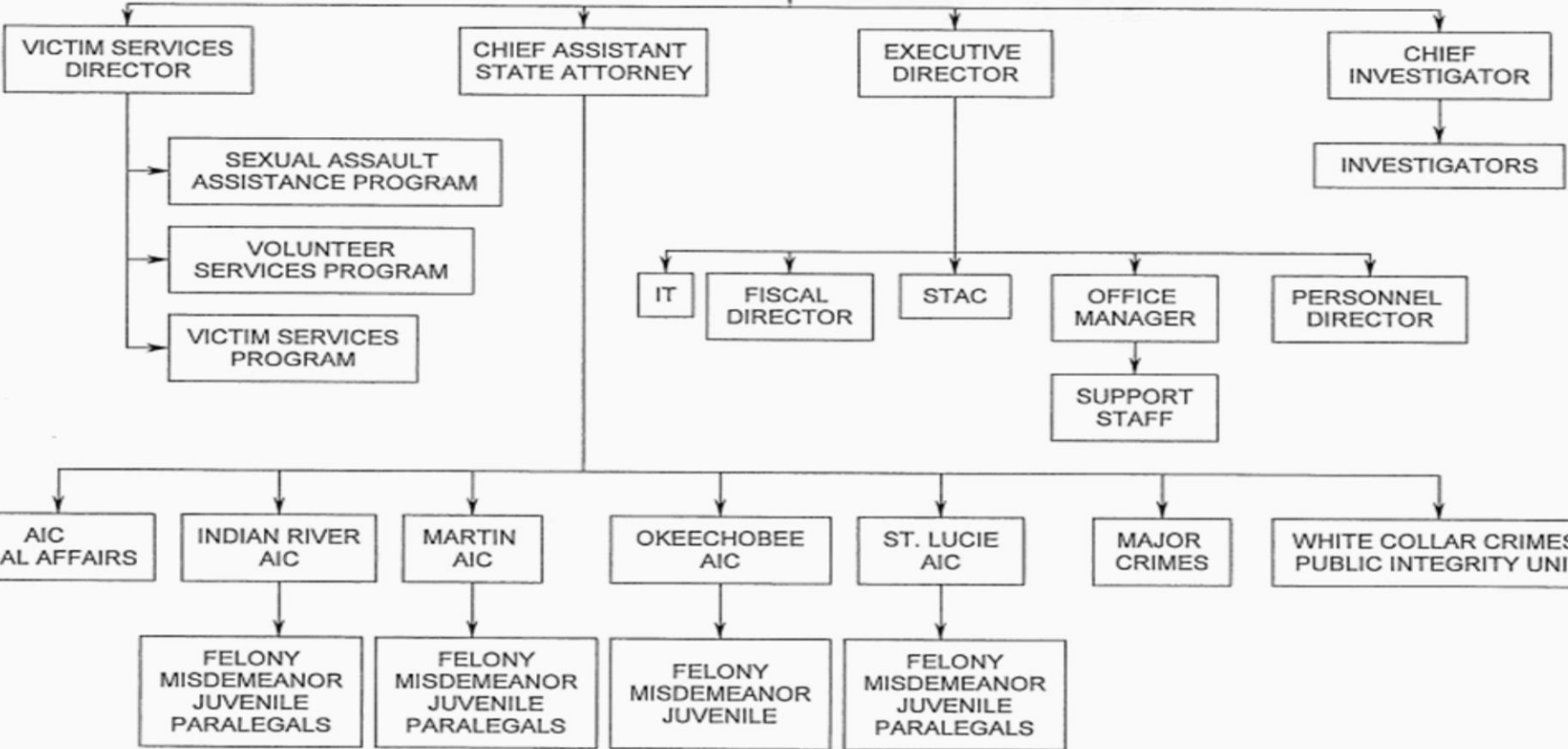
Upload organizational charts in their original format. We will PDF so that it may be uploaded to the Florida Fiscal Portal in a searchable format.

**** Please do not submit scanned hard copies.****



EXAMPLE

STATE ATTORNEY
 NINETEENTH JUDICIAL CIRCUIT OF FLORIDA
 INDIAN RIVER, MARTIN, OKEECHOBEE, ST. LUCIE COUNTIES



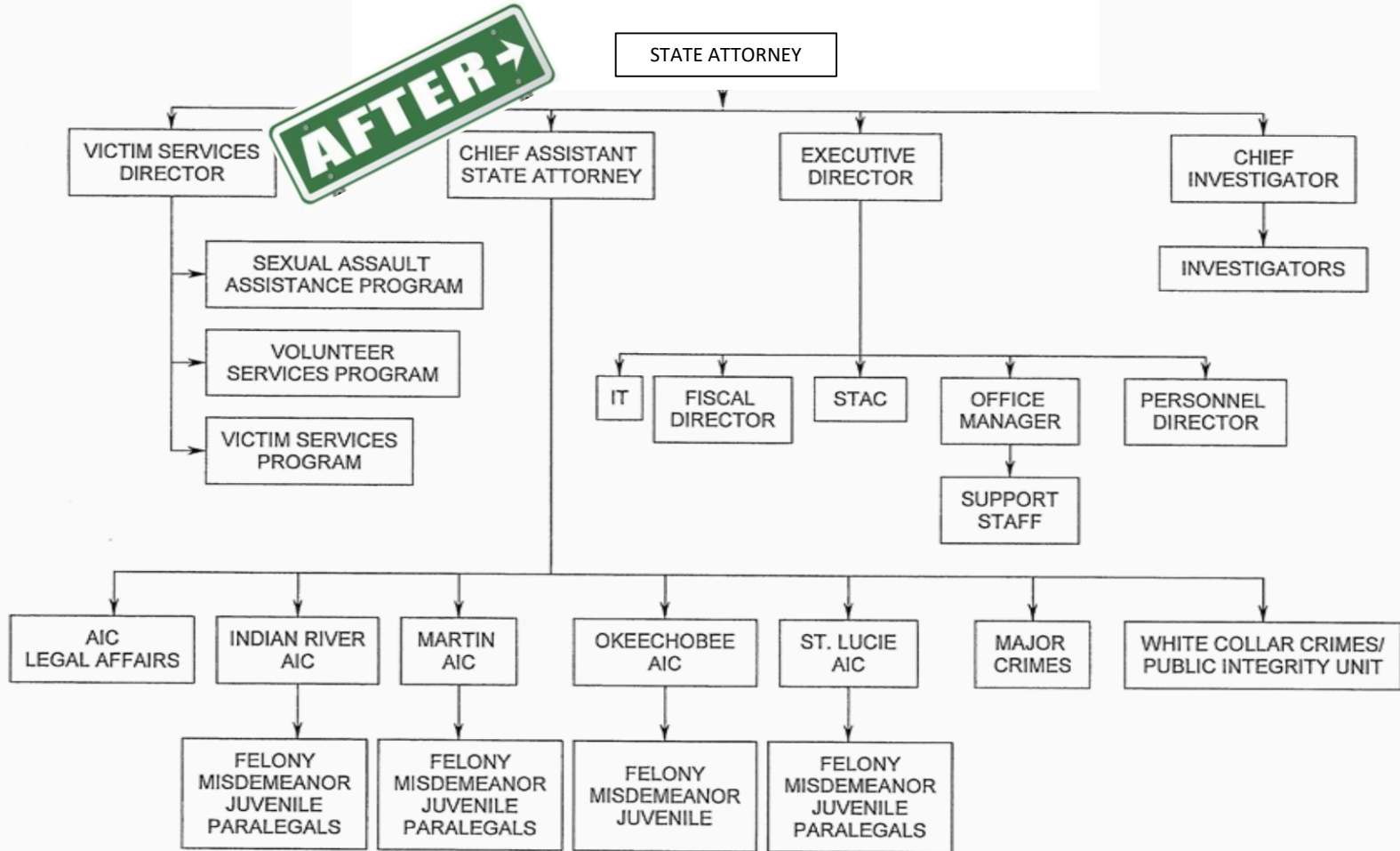
Authorized FTE: 165.00

July 1, 2022

EXAMPLE

Organizational Structure - Schedule X
Office of the State Attorney Nineteenth Judicial Circuit
Effective July 1, 2024

Authorized FTE: 165



Serving Indian River, Martin, Okeechobee and St Lucie counties

Unit Cost Summary Data Request Schedule XI

LEGISLATIVE BUDGET REQUEST FY 2025-2026
SCHEDULE XI - UNIT COST SUMMARY DATA

State Attorney, _____ Judicial Circuit

Activity Code	Activity Description	FY 2023-24		
		Expenditures	Number of Units	
		% Allocation by Activity*	Unit Cost Measure	Achieved
0900	Felony Prosecution	_____	Number of Felony Cases Referred	_____
0910	Misdemeanor Prosecution	_____	Number of Misdemeanor/Criminal Traffic Cases Referred	_____
0920	Juvenile Prosecution	_____	Number of Juvenile Cases Referred	_____
0930	Child Support Enforcement Services	_____	Number of Child Support Enforcement Cases Referred	_____
1070	Civil Action Services	_____	Number of Civil Actions	_____

Provide the number of units achieved in the prior Fiscal Year for each unit cost measure.

* This percentage should be based on the percent of your total 2023-24 budget expended on each activity.

The same percentage will be applied to your total positions in order to allocate FTE by activity.



*** This information is needed to calculate the unit cost of the activity.**

Variance from Long Range Financial Outlook – Schedule XIV

Schedule XIV

Variance from Long Range Financial Outlook

Agency: Justice Administration Contact: Alton L. "Rip" Colvin Jr.

Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2023 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2024-2025 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2024-2025 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.



LBR Documents Check List – Page 1

LEGISLATIVE BUDGET REQUEST -CHECK LIST FY 2025-2026

REGIONAL COUNSEL, _____ REGION

ITEMS TO SEND TO JAC BUDGET OFFICE

All LBR Exhibits, Forms, etc. -Due to JAC by August 2, 2024

Included: Y/N	Form Name/#	Required	Optional
<input checked="" type="checkbox"/>	Transmittal Letter <i>(JAC will submit a letter for the Department)</i>		X
<input checked="" type="checkbox"/>	Schedule I Detail of Receipts <i>(for all relevant Trust Funds)</i>	X	
<input checked="" type="checkbox"/>	Schedule I Narrative Form <i>(for all relevant Trust Funds)</i>	X	
<input type="checkbox"/>	Schedule IB – Detail of Unreserved Fund Balances	X JAC to provide totals when Sch. I's are completed	
<input type="checkbox"/>	Schedule IC – Reconciliation of Unreserved Fund Balances	JAC to complete	
<input type="checkbox"/>	Reconciliation: Beginning Trial Balance to Schedule I and IC	JAC to complete if applicable	
<input checked="" type="checkbox"/>	Schedule VII: Agency Litigation Inventory	If applicable	
<input type="checkbox"/>	Schedule VIIIA – Priority Budget Issues	X	
<input checked="" type="checkbox"/>	Schedule VIIIB-1 – Priority Reductions FY24/25	Not applicable	
<input checked="" type="checkbox"/>	Schedule VIIIB-2 – Priority Reductions FY25/26	X	
<input type="checkbox"/>	Schedule IX – Major Audit Findings and Recommendations	If applicable	
<input checked="" type="checkbox"/>	Schedule X – Organization Chart	X	
<input checked="" type="checkbox"/>	Schedule XI – Unit Cost / Number of Units	X	
<input type="checkbox"/>	Schedule XIV – Variance from Long Range Financial Outlook	JAC to complete w/RCs if applicable	

- Resource only
- No need to submit



LBR Documents Check List – Page 2

<u>Included:</u> Y/N	Issue Code Title and Code Number	Required	Optional
	Added Salary and Locality Pay Additive 4200A90		X
	Addition of Specialty Courts Division 3001540		X
	Additional Criminal Court Divisions 5100500		X
	Additional Equipment 2402000		X
	Additional Equipment / Books 2402200		X
	Additional Equipment / Motor Vehicles 2402400		X
	Additional Staffing for Specialty Diversion Courts 3001550		X
	Additional Workstations for New Office Space 2401300		X
	Adjustment to GDTF Authority – Add 4200270		X
	Attorney Recruitment and Retention 4206A00		X
	Attorneys for Specialty Court Division 300450		X
	Attorney Training Academy 3800230		X

- List of most commonly used.
- Some unique codes by Association.

Is The Base Budget Working?



Time for Review

Budget Authority Realignment

Best candidates to consider realigning their budget?

- A consistent need to submit 5% or \$250K (whichever is greater) budget transfers multiple times during consecutive fiscal years or at the end of every fiscal year.

How do you know if your budget authority needs realigning?

- Analyze the prior few years' history of the number and types of budget transfers that your office has requested.
- Review the base budget by category to determine if amounts appropriated by category are sufficient to accommodate anticipated expenditures.

Budget Authority Realignment (continued)

Example: *An agency consistently moves \$10,000 in Trust Fund authority each year into the Other Personal Services (OPS) category and wishes to make this action permanent.*

Approval of a realignment issue in the LBR will allow this agency to avoid future budget amendments.

**Realignment LBR Issue:
Move ICDTF Budget Authority Between Categories**

<u>Appropriation Category</u>	<u>Fund</u>	<u>Amount</u>	<u>Issue Code</u>
OPS (030000)	ICDTF	\$10,000	2000100 (Add)
Sal. & Benefits (010000)	ICDTF	-\$10,000	2000200 (Deduct)



Realignment of Appropriation Categories Related to Administered Funds

- Administered funds such as **Pay Increases, Health Insurance Adjustments, and Retirement Adjustments** are appropriated in one statewide lump sum line item in the General Government section (Section 6) of the GAA. These appropriations will be distributed to each agency by the Governor's Office of Policy and Budget (OPB) and can be seen on the agency's Appropriation Ledger once they have been approved.
- These distributions are not allocated 100% to General Revenue, but are based on the fund split in the GAA for your Salaries & Benefits category (each budget entity is different).



Realignment of Appropriation Categories Related to Administered Funds (cont.)

Example of GAA Salaries & Benefits Appropriation Administered Fund Split:

<u>Fund</u>	<u>Appropriation</u>	<u>% of Total</u>
General Revenue (GR)	\$ 8,500,000	85.00%
Grants & Donations TF	\$ 500,000	5.00%
State Attorney Revenue TF	<u>\$ 1,000,000</u>	<u>10.00%</u>
Total	\$10,000,000	100.00%

- Administered Funds allocations for Retirement, Health, etc., would be applied at 85% GR and 15% TF.
- Administered Funds of \$100,000 would be allocated:
 GR: \$85,000 G&D TF: \$5,000 SARTF: \$10,000



Realignment of Appropriation Categories Related to Administered Funds (cont.)

- Trust funds must be maximized by OPB for all Salary adjustments.
- An agency may end up with excess Salaries & Benefits budget authority in their trust funds.
- You may wish to consider moving excess Salaries and Benefits trust fund authority to a different appropriation category, such as Operations while also transferring GR budget from Operations into Salaries and Benefits.



Realignment of Appropriation Categories Related to Administered Funds (cont.)

Realignment LBR Issue (Move Budget Authority Within Same Fund):

<u>Appropriation Category</u>	<u>Fund</u>	<u>Amount</u>	
Salaries & Benefits (010000)	SARTF	(\$250,000)	← Action 1 of 3
SA Operations (103225)	SARTF	\$250,000	

<u>Appropriation Category</u>	<u>Fund</u>	<u>Amount</u>	
Salaries & Benefits (010000)	GDTF	(\$200,000)	← Action 2 of 3
SA Operations (103225)	GDTF	\$200,000	

<u>Appropriation Category</u>	<u>Fund</u>	<u>Amount</u>	
SA Operations (103225)	GR	(\$450,000)	← Action 3 of 3
Salaries and Benefits (010000)	GR	\$450,000	



LBR Issues Data Entry Form

Realignment of Administrative Expenditures

- ADD IC# 2000100

Legislative Budget Request for FY 2025-2026

Section 1

Agency: State Attorney Office Circuit/Region: _____

Issue Title and Code: **Realignment of Administrative Expenditures -Add 2000100**

Section 4

Appropriation Category Title / Code	Fund Title	FSI	Dollars	
			Total Request	Total Non-Recurring
Salaries and Benefits (010000)	General Revenue (FID #1000)		\$ 450,000	
State Attorney Operating Expenditures (103225)	SA Revenue Trust Fund (FID #2058)		\$ 250,000	
State Attorney Operating Expenditures (103225)	Grants and Donations Trust Fund (FID #2339)	1	\$ 200,000	
			\$ 900,000	\$ -

LBR Issues Data Entry Form

Realignment of Administrative Expenditures

– DEDUCT IC# 2000200

Legislative Budget Request for FY 2025-2026

Section 1

Agency: State Attorney Office **Circuit/Region:**

Issue Title and Code: Realignment of Administrative Expenditures -Deduct 2000200

Section 4

Appropriation Category Title / Code	Fund Title	FSI	Dollars	
			Total Request	Total Non-Recurring
State Attorney Operating Expenditures (103225)	General Revenue (FID #1000)		\$ (450,000)	
Salaries and Benefits (010000)	SA Revenue Trust Fund (FID #2058)		\$ (250,000)	
Salaries and Benefits (010000)	Grants and Donations Trust Fund (FID #2339)	1	\$ (200,000)	
			\$ (900,000)	\$ -



Realignment of Appropriation Categories Related to Administered Funds (cont.)

Category / Fund	Pre- Realignment Appropriation	% of Total	\$100,000 Administered Funds Adjustment
<u>Salaries & Benefits</u>			
General Revenue	\$ 8,500,000	85.00%	\$ 85,000
GDTF	\$ 500,000	5.00%	\$ 5,000
SARTF	\$ 1,000,000	10.00%	\$ 10,000
Total	\$ 10,000,000	100%	\$ 100,000
Fund	Post- Realignment Appropriation	% of Total	\$100,000 Administered Funds Adjustment
<u>Salaries and Benefits</u>			
General Revenue	\$ 8,950,000	89.50%	\$ 89,500
GDTF	\$ 300,000	3.00%	\$ 3,000
SARTF	\$ 750,000	7.50%	\$ 7,500
Total	\$ 10,000,000	100%	\$ 100,000



Reduce Surplus Budget Authority

IC# 3301510 – Reduce Trust Fund Authority

The accumulation of budget authority in trust funds can become problematic. If there is insufficient cash to support the additional budget authority, you may want to consider deleting unfunded budget.

BEFORE: Example GAA Salaries and Benefits Fund Split			AFTER: Example GAA Salaries and Benefits Fund Split		
Fund	Appropriation	% of Total	Fund	Appropriation	% of Total
General Revenue	\$8,500,000	85.00%	General Revenue	\$8,500,000	86.73%
GDTF	\$500,000	5.00%	GDTF	\$300,000	3.06%
SARTF	\$1,000,000	10.00%	SARTF	\$1,000,000	10.20%
Total	\$10,000,000	100%	Total	\$9,800,000	100%

Reducing surplus trust fund salary authority will increase the percentage of GR to the overall total salary appropriation. This will increase the GR Salaries and Benefits administered funds allocations in the future.





Trust Fund Reconciliations Schedule I Series



What is a Trust Fund

- A Trust Fund serves as a depository for funds that are earmarked for a specified purpose and not be used for anything to the contrary.
- It is created by law and remains in existence and active for a period of four (4) years and then undergoes Legislative review.
- At that time the trust fund may be re-created, retained, terminated, or modified at the request of an agency during the LBR process via the submission of a Schedule 1D Form.

What is a Trust Fund (cont.)

- Trust Funds must have specific sources of receipts/revenues [*e.g., state, federal, municipal*] and can have certain restrictions or prohibitions as to allowable expenditures from the trust fund or types of receipts deposited thereto.
- There are eight Department trust funds with 113 budget entity designations within Justice Administration.
- All agencies that are administratively served by JAC are required to report their trust funds' activities annually via submission of the LBR Schedule I Series of Reports.



Reporting Requirements

Schedule I Trust Fund Series

	Title	Format
1	Estimated Receipts – Current year and Request year [Section I]	LASPBS
2	Trust Fund Narrative	Manual
★	3 Detail of Non-Operating Expenditures [Section II]	LASPBS
★	4 Adjustments [Section III]	LASPBS
	5 Summary [Section IV]	LASPBS Auto Entry Only
★	6 Detail of Unreserved Fund Balance [Schedule IB]	LASPBS
★	7 Reconciliation of Unreserved Fund Balance [Schedule IC]	Manual
★	8 Reconciliation: Beginning Trial Balance to Schedule I and IC	Manual
★	9 Inter-Agency Transfers Reported on Schedule I	Manual



Completed by JAC Budget Office



Trust Fund Schedule I Format

The Schedule I summarizes revenues, nonoperating expenditures, adjustments, and operating expenditures.

- Section I: Detail of Revenues
- Section II: Detail of Non-Operating Expenditures
- Section III: Accounting Adjustments
- Section IV: Summary (combines Sections I thru III data and displays unreserved fund balances-Line I)
- Section V: Schedule IB: Detail of Unreserved Fund Balance: which identifies the funding sources and dollars associated with the ending unreserved fund balances

Trust Fund Schedule I Format (cont.)

The information that is reported on the Schedule I document summarizes revenues, non-operating expenditures, accounting adjustments, and operating expenditures, which are presented in five sections within three primary columns for three consecutive fiscal years as follows:

- Column A01 – displays the Actual Prior Year FY 2023-2024
- Column A02 – displays the Current Year Estimate FY 2024-2025
- Column A03/A12 – displays the Agency Request FY 2025-2026. This is input by JAC into Column A03 and systematically via LASPBS becomes Column A12 after submission of the LBR.
- Column A04 – displays the Agency Request Non-Recurring portion of the amounts entered in Column A03/A12

Schedule I Revenue Estimates

1. Estimated Revenue Receipts: Using contracted and pre-determined (Article V Fees) amounts or methodical estimates to project revenue receipts in the current year and the agency LBR request year, by revenue source. Reflected in Section I.

Offices must provide estimated receipts on the provided data entry form.



Schedule I Revenue Estimates

Prior Year Example for ICDTF (Criminal)

		TITLE			CODE				
DEPARTMENT:		Justice Administration			21		BUDGET PERIOD 2024-2025		
BUDGET ENTITY:		Public Defense Judicial Circuit			216				
FUND:		Indigent Criminal Defense Trust Fund			2974				
							Enter Current Yr.	Enter Request Yr.	Enter Request Yr.
SECTION I: DETAIL OF REVENUES (TFR)							Est. Revenues	Est. Revenues	Non-recurring
Line #	Description	Rev/Adj Code	Serv Charge	Authority	Matching		Column A02	Column A03	Column A04
					State IC	Local IC	FY 2023-24	FY 2024-25	FY 2024-25
01	INDIGENT CRIMINAL DEFENSE APPLICATION FEES	000100	8%	27.52	0.00%	0.00%	\$ 170,920	\$ 180,920	
04	RESTITUTION	001204	0%	938.29	0.00%	0.00%	\$ 206,287	\$ 216,287	
07	ARTICLE V TRAFFIC FINES	001225	8%	27.525	0.00%	0.00%	\$ 77,980	\$ 77,980	july edr
10	\$250 SURCHARGE PROSECUTE CRIM USE PERSONAL I	001204	0%	817.568	0.00%	0.00%	\$ 1,350	\$ 1,360	
							\$ 456,537	\$ 476,547	\$ - entered mda

**** As instructed by OPB, JAC will insert the estimated receipts for Article V Traffic Assessments based on allocations of the most current Estimating Revenue Conference aggregate totals.**

Schedule I Section I Prior Year Example for ICDF (Criminal)

BPSC1L01 LAS/PBS SYSTEM
 BUDGET PERIOD: 2014-2025
 STATE OF FLORIDA

SCHEDULE I - LBE
 TRUST FUNDS AVAILABLE

SP 10/05/2023 09:57 PAGE: 4
 SCHEDULE I
 TRUST FUNDS AVAILABLE

COL A01	COL A02	COL A12	COL A04
ACT PR YR	CURR YR EST	AGY FIN REQ	AGY REQ N/R
EXP 2022-23	EXP 2023-24	FY 2024-25	FY 2024-25

JUSTICE ADMINISTRATION 21000000
 PUBLIC DEFENDERS 21600000
 PGM: PD [REDACTED] JUD CIRCUIT 2 [REDACTED] 0

FUND: INDIGENT CRIM DEFENSE TF 2974

SECTION I: DETAIL OF REVENUES

	REVENUE CODE	CAP	SVC CHG%	AUTH	MATCHING %	CFDA				
					ST I/C LOC I/C	NO.				
01	INDIGENT CRIMINAL DEFENSE APPLICATION FEES									
	000100	YES	8.0	27.52	0.00	0.00	160,920	170,920	180,920	
03	REFUNDS									
	001800	NO	0.0	27.525	0.00	0.00	6,060			
04	RESTITUTION									
	001204	NO	0.0	938.29	0.00	0.00	195,216	206,287	216,287	
07	ARTICLE V TRAFFIC FINES									
	001225	NO	8.0	27.525	0.00	0.00	77,220	77,980	77,980	
10	\$250 SURCHARGE PROSECUTE CRIM USE PERSONAL ID									
	001204	NO	0.0	817.568	0.00	0.00	1,071	1,350	1,360	
TOTAL TO LINE B IN SECTION IV							440,487	456,537	476,547	43

Schedule I Narrative

2. Revenue Estimating Methodology: Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2024-25 and FY 2025-26 as shown on the Schedule I Data Entry form.

Offices must provide information as to how estimated receipts were determined which includes providing calculations.

Schedule I Narrative Template

SCHEDULE I TRUST FUND NARRATIVE FY 2025-2026 LEGISLATIVE BUDGET REQUEST

Circuit/Office Name: Public Defender Office, Judicial Circuit

Trust Fund Name: Indigent Criminal Defense Trust Fund, FID# 2974

Name of Person Completing This Form: ~~XXXXXX XXXX~~

Telephone #: ~~xxx-xxx-xxxx~~

Revenue Estimating Methodology:

Background: The ICDTF was established on January 1, 1995 and now there exists a twenty-five (25) year history of collections. Secondly, monthly collection data is compiled, distributed, and monitored monthly. If there is a negative change in collections, efforts are immediately put in place to determine why a reduction occurred. Most of the time when a monthly collection is substantially less, the Clerk's office has made an error in reporting the collections accurately and it is subsequently corrected. The projections were made on the basis of historical data.

In Fiscal Year 2011/2012, County abolished a dedicated collections court and withdrew all outstanding writs that had been issued for failure to appear at a collections court hearing. In Fiscal Year 2012/2013 our office implemented procedures to offset the changes in collections court made in all counties that we serve.

Methodology:

ICDTF Application Fees and Restitution: Projections were made based on documented data over the past year of collections. Due to the continued impact of the Covid-19 pandemic, our estimates are conservative, only noting a projected increase of \$10,000.00 in each category. Actual collections for FY 2021/2022 were as follows:

- Indigent Criminal Defense Applications Fees (000100)
\$181,436.03
- Restitution (001204)
\$232,998.40

Surcharge for Criminal Use of Personal ID: Collections in this fund for FY2021/2022 were \$1,345.90. This charge generates little revenue each year, therefore the projection is only believed to increase by approximately 10% to \$1,480.49 in the upcoming fiscal years.

Article V Traffic Fines: Projections for Article V traffic fines are based on the July 2022 Revenue Estimating Conference Meeting where the estimated Revenue Distributions by Fund aggregate total receipts for all Public Defender Offices is projected to be \$2.8 M for FY 2022-2023 and \$2.8 M in FY 2023-2024. Using each circuit's pro-rata share of the total actual receipts for FY 2021/22, FL estimated receipts are \$80,867 for FY 2022-2023 and \$80,867 for FY 2023-2024.

Conclusion: Based on this data, and our continued efforts to increase collections, we are optimistic that we will continue to fully fund our authority allocation for 2023-2024 fiscal year.

5 Percent State Trust Fund Reserve:

FY 2023-24 Receipts Applicable to SCGR	\$
Less 8% Service Charge	\$
= Receipts Applicable to 5% Assessment	\$
x 5% State Trust Fund Reserve	\$

8 Percent Service Charge to General Revenue:

FY 2024-25 Receipts Applicable to SCGR	\$
x 8% Service Charge	\$
FY 2023-24 Receipts Applicable to SCGR	\$
x 8% Service Charge	\$

Explanation of Schedule I, Section III Accounting Adjustments:

None applicable.

JAC will complete

JAC will complete

Schedule I Trust Fund Format

3. Detail of Non-Operating Expenditures:

- Reflects a detailed calculation of the 5 percent trust fund reserve for FY 2025-26 (calculated on recurring FY 2024-25 estimated revenue).
- Reflects a detailed calculation of the 8 percent Service Charge to General Revenue (SCGR) for FY 2024-25 and FY 2025-26 (calculated on recurring FY 2024-25 and FY 2025-26 estimated revenue).

JAC will provide calculations based on applicable estimated receipts. Only receipts coded to revenue categories exempt from the SCGR will be excluded from the calculation.



Schedule I Trust Fund Format

4. Adjustments: Adjustments are items other than revenues, nonoperating, operating, and fixed capital outlay appropriations that are necessary for determining the Unreserved Fund Balance for budgetary purposes. Reflected in Section III.

JAC will provide explanations based on any adjusting entries that are made and supported by the accounting records.



Schedule I Section II and III Prior Year Example for ICDF (Criminal)

<u>COL A01</u>	<u>COL A02</u>	<u>COL A12</u>	COL A04
ACT PR YR	CURR YR EST	AGY FIN REQ	AGY REQ N/R
<u>EXP 2022-23</u>	<u>EXP 2023-24</u>	<u>FY 2024-25</u>	FY 2024-25

SECTION II: DETAIL OF NONOPERATING EXPENDITURES

	OBJECT CODE	TRANSFER TO BE	CFDA NO.			
02 8% SERVICE CHARGE TO GENERAL REVENUE	880800			19,052	19,912	20,712
03 5% STATE TRUST FUND RESERVE	999000					11,449

TOTAL TO LINE E IN SECTION IV				19,052	19,912	32,161
=====						

SECTION III: ADJUSTMENTS

	OBJECT CODE				
01 ROUNDING	991000			3	
09 SEPTEMBER 2022 CF REVERSION	991000			68,486	

TOTAL TO LINE H IN SECTION IV				68,489	48
=====					

Schedule I Trust Fund Format

5. Summary [Section IV]:

- Line A: Displays the Unreserved Fund Balance as of July 1.
- Line B: Displays the total of Section I: Detail of Revenues.
- Line C: Displays the total funds available (Line A plus Line B).
- Line D: Displays total operating expenditures.
- Line E: Displays the total of Section II: Detail of Nonoperating Expenditures.
- Line F: Displays total fixed capital outlay expenditures.
- Line G: Displays the Unreserved Fund Balance before Adjustments (Line C minus Lines D, E, and F).
- Line H: Displays the total of Section III: Adjustments.
- Line I: Displays the Unreserved Fund Balance as of June 30 (Line G minus Line H).

Schedule I Section IV

Prior Year Example for ICDTF

COL A01	COL A02	COL A12	COL A04
ACT PR YR	CURR YR EST	AGY FIN REQ	AGY REQ N/R
EXP 2022-23	EXP 2023-24	FY 2024-25	FY 2024-25

JUSTICE ADMINISTRATION 21000000
 PUBLIC DEFENDERS 21600000
 PGM: PD [REDACTED] JUD CIRCUIT 21 [REDACTED]

FUND: INDIGENT CRIM DEFENSE TF 2974

SECTION IV: SUMMARY

UNRESERVED FUND BALANCE - JULY 1	(A)	669,547	905,838	685,532
ADD: REVENUES (FROM SECTION I)	(B)	440,487	456,537	476,547
TOTAL FUNDS AVAILABLE (LINE A + LINE B)	(C)	1,110,034	1,362,375	1,162,079
LESS: OPERATING EXPENDITURES	(D)	253,633	656,931	656,931
LESS: NONOPERATING EXPENDITURES (SECTION II)	(E)	19,052	19,912	32,161
LESS: FIXED CAPITAL OUTLAY (TOTAL ONLY)	(F)			
UNRESERVED FUND BALANCE - JUNE 30 - BEFORE ADJ	(G)	837,349	685,532	472,987
NET ADJUSTMENTS (FROM SECTION III)	(H)	68,489		
ADJUSTED UNRESERVED FUND BALANCE - JUNE 30	(I)	905,838	685,532	472,987

Schedule I Trust Fund Format

6. Detail of Unreserved Fund Balance [Schedule IB]:
To identify the funding sources and dollars associated with the Unreserved Fund Balance at the end of the fiscal year.

JAC will complete this section on behalf of all offices.

Schedule I Schedule IB

Prior Year Example for ICDF

<u>COL A01</u>	<u>COL A02</u>	<u>COL A12</u>	COL A04
ACT PR YR	CURR YR EST	AGY FIN REQ	AGY REQ N/R
<u>EXP 2022-23</u>	<u>EXP 2023-24</u>	<u>FY 2024-25</u>	FY 2024-25

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCE

	FUNDING SOURCE				
	STATE(S)	RESTRICTED(R)			
	NONSTATE(N)	UNRESTRICTED(U)			
01 APPLICATION FEES	S	U	334,755	252,948	174,023
02 RESTITUTION	S	U	406,102	306,860	211,113
03 ARTICLE V TRAFFIC FINES	S	U	160,639	121,382	83,509
04 SURCHARGE CRIMINAL USE OF PERSONAL ID	S	U	4,342	4,342	4,342
ADJUSTED UNRESERVED FUND BALANCE - JUNE 30			<u>905,838</u>	<u>685,532</u>	<u>472,987</u>



Schedule I Trust Fund Form

7. Reconciliation of Unreserved Fund Balance
[Schedule IC]: The Schedule IC is used to determine the available trust fund balance for budgetary purposes based on the assets and liabilities of the fund.

JAC will complete this form on behalf of all offices.

Schedule IC Reconciliation of Unreserved Fund Balance

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	<u>Budget Period: 2025 - 2026</u>
Trust Fund Title:	<u>Justice Administration</u>
Budget Entity:	<u>Grants and Donations Trust Fund</u>
LAS/PBS Fund Number:	<u>Executive Direction and Support Services</u>
	<u>20-2-339040</u>

	Balance as of <u>6/30/2024</u>	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(A) -	-	-
ADD: Other Cash (See Instructions)	(B) -	-	-
ADD: Investments	(C) -	-	-
ADD: Outstanding Accounts Receivable	(D) -	-	-
ADD: _____	(E) -	-	-
Total Cash plus Accounts Receivable	(F) -	0.00	-
LESS: Allowances for Uncollectibles	(G) -	-	-
LESS: Approved "A" Certified Forwards	(H) -	-	-
Approved "B" Certified Forwards	(H) -	-	-
Approved "FCO" Certified Forwards	(H) -	-	-
LESS: Other Accounts Payable (Nonoperating)	(I) -	-	-
LESS: Other Accounts Payable (SCGR)	(J) -	-	-
Unreserved Fund Balance, <u>07/01/24</u>	(K) -	0.00	-**

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent year and Line A for the following year.

- Provides the amount of Section IV, Line A, Column A02, Current Year, on the Schedule I.



Schedule I Trust Fund Form

8. Reconciliation: Beginning Trial Balance to Schedule I and IC: The purpose of this form is to reconcile any differences between the office's beginning trial balance as of July 1 and Line K of the Schedule IC.

JAC will complete this form on behalf of all offices.

Schedule IC Reconciliation of Beginning Trial Balance to Schedule I and IC

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2025-26
Department Title: Justice Administration
Trust Fund Title: Grants and Donations Trust Fund
Budget Entity: Executive Direction and Support Services
LAS/PBS Fund Number: 20-2-339040

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/24 Total all GLC's SXXXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	0.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	- (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	- (C)
SWFS Adjustment # and Description	- (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	- (D)
Approved FCO Certified Forward per LAS/PBS	- (D)
A/P not C/F-Operating Categories	0.00 (D)
ADD Current Compensated Absences Liability	- (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	0.00 (G)*

*SHOULD EQUAL ZERO.



Schedule I Trust Fund Form

9. Inter-Agency Transfers Reported on Schedule I: Inter-agency transfers from/to a specific fund totaling \$100,000 or more must be confirmed with the corresponding sending/receiving agency.

Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I

Agency Name: JAC /State Attorney Office ----- Judicial Circuit

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Grants and Donations Trust Fund 20 2 330-----

Transfers In Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount	Amount	Amount	Transfer Out Expenditure Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		
Department of Financial Services FID #2393	001500	\$ 484,396.00	\$ 533,150	\$ 533,150	100522	Mikaela Boatright A01 Sarah Goodman A02/A03 9/12/23
Department of Legal Affairs FID #2261	001510	\$ 557,186.89	\$ 520,359.00	\$ 520,359.00	104133	Kelly Coram/Susan Nelms 9/13/23

Unreserved Fund Balance

- The Unreserved Fund Balance is the summation of the prior year's unreserved fund balance that was brought forward into the current period, plus total cash on hand and estimated receipts, minus actual disbursements and outstanding obligated expenditures for which a disbursement has not yet been made.
- The Unreserved Fund Balance is only calculated and used in the preparation of the annual LBR Trust Fund Schedule series of reports and is not the same total as the cash balance.



Negative Unreserved Fund Balances On the Schedule I Report

In the current or LBR request fiscal year, the estimated receipts combined with the prior year carryforward unreserved fund balance amount must be sufficient to support the total estimated operating and non-operating expenditures/budget authority as noted on Lines “D” and “E” of the Schedule I Report.

Negative unreserved fund balances can be eliminated by either:

- A. Increasing the estimated receipts (where feasible); or
- B. Reducing estimated expenditures/budget authority before final submission into LASPBS and uploading the Schedule I Reports to the Florida Fiscal Portal.



Eliminate Negative Unreserved Fund Balances On The Schedule I Report

OPTION A: Increase Estimated Receipts (Revenue)

- For the current FY or LBR Request Year, increases in receipts can only be made if the amount can be substantiated by contracts, memorandums of agreements, or reasonable projections.
- All receipt projections must be justified in the Schedule I narrative document which provides the methodology as to how the estimated figures were determined.

Eliminate Negative Unreserved Fund Balances On The Schedule I Report

OPTION B: Decrease Expenditures/Budget Authority

- For the current year, notify JAC of the exact amount to reduce, and a line item adjustment will be entered in Section II, called “UNFUNDED BUDGET”. This will, in effect, reduce Line “D” [estimated expenditures/budget authority] for purposes of balancing the Schedule I Report only. An agency’s actual current-year budget authority will not be impacted.
- If the decrease is for the request year, then an LBR issue should be considered requesting the deletion or reduction in budget authority that is not supported with sufficient estimated receipts or that is no longer needed.

E-Mail Certification of Estimated Receipts for FYs 2024-2025 and 2025-2026

- Each Office is required to send an email certifying the estimated receipts to Laurie Harrison at the Governor's Office of Policy and Budget Trust Fund Unit on or after Tuesday, October 15, 2024, during the OPB Technical Review period which will begin sometime shortly after the LBR original submission date.

Laurie's email address is:

laurie.harrison@laspbs.state.fl.us. Please copy the JAC Budget Office: budget@justiceadmin.org.

Please do not send an email before October 15th.



E-Mail Certification of Estimated Receipts for FYs 2024-2025 and 2025-2026

Example Language for email is as follows:

Dear Ms. Harrison,

The (**Your Agency Name Here**) confirms that the estimated receipts as reported on the Trust Fund Schedule I document are the most accurate figures based on available information at the time of submission of the FY 2025-26 Legislative Budget Request. This office will notify the OPB Trust Fund Unit if any significant changes in revenue estimates occur prior to the issuance of the Governor's Budget Recommendations.



To Better Serve You

- Carefully review the data that you are submitting in your LBR package and refer to the Checklist.
- Use the MyJAC website to download and upload all forms, schedules, exhibits, and supporting documents electronically.
- Complete and submit all documents within the timeframes requested to avoid delays in processing and uploading to the Florida Fiscal Portal.



Guidelines for Uploading Files



- Log into MyJAC.
- Click on Budget link under the *Resources* title.
- Two tabs will become visible. Click on *Document Uploads to JAC*.
 - Pop up blockers should be disabled.

State Attorney Resources

[Covid 19](#) | [CNC III Presentations & Materials](#) | [Executive Office](#) | [JAC/LexisNexis Online Legal Research](#) | [Accounting](#) | [Submit Batch Sheet](#) | [Budget](#)

[Financial Services - Purchasing Card Program](#) | [Policies & Procedures](#) | [Human Resources](#) | [State Attorney Forms](#) | [Video Training](#)

Budget

- [Budget Amendment Request Form \(use for 5% or \\$250,000 Budget Movement\)](#)  - (interactive PDF form; requires a PDF reader) FY 2023-2024
- [CCRC template Trust Fund Analysis](#)  FY 2023-2024
- [PD template Trust Fund Analysis](#)  FY 2023-2024
- [SA template Trust Fund Analysis](#)  FY 2023-2024
- [Standard Budget Amendment Summary Form](#)  - (interactive PDF form; requires a PDF reader) Updated 5/2023
- [New Grant Budget Request and Project Information Instructions](#) 

LBR Forms

Document Uploads to JAC

Guidelines for Uploading Files (cont.)

- Depending on the browser used, either *Upload Field* or *Choose File* will be visible. [Screenshot is a Chrome Browser view].
- Click or place cursor in the field and a prompt will show where to select the files from the device.
- Once the files are selected they will show up in the field.

LBR Forms

Document Uploads to JAC

Document Uploads to JAC

Submit Budget Documents (PDF, TIFF, DOC, DOCX, DOCM, XLS, XLSM, XLSX) - click  for Guidelines

Select File

Choose File No file chosen

SUBMIT

CANCEL

Guidelines for Uploading Files (cont.)

- The following shows a pistachio cake PDF file was selected and uploaded.
- Click submit when all files are uploaded.
- An automated email will be sent to the JRO and the Budget Office stating that the documents were submitted successfully.

Document Uploads to JAC

Submit Budget Documents (PDF, TIFF, DOC, DOCX, DOCM, XLS, XLSM, XLSX) - click  for Guidelines

Select File

Choose File

SUBMIT

CANCEL

We're Here for You

Telephone Main Reception: (850) 488-2415

Budget Office Group Email:
Budget@justiceadmin.org

- Mailea Adams: Mailea.Adams@justiceadmin.org
- Kelly Jeffries: Kelly.Jeffries@justiceadmin.org
- Adam Preisser: Adam.Preisser@justiceadmin.org

Questions?



Glossary of Budget Terminology and Acronyms

Activity: A set of transactions within a budget entity that translates inputs into outputs using resources in response to a business requirement. Sequences of activities in logical combinations form services. Unit cost information is determined using the outputs of activities.

Actual Expenditures: These include actual disbursements, payables, and encumbrances from the prior year. The payables and encumbrances are carried forward at the end of the fiscal year. They may be disbursed between July 1 and September 30 of the subsequent fiscal year. Carried forward amounts are included in the year in which the funds are committed and not shown in the year the funds are disbursed.

Agency or state agency: Any official, officer, commission, board, authority, council, committee, or department of the executive branch of state government. For purposes of chs. 215 and 216, F.S., “state agency” or “agency” includes, but is not limited to, state attorneys, public defenders, criminal conflict and civil regional counsel, capital collateral regional counsel, the Justice Administrative Commission, the Florida Housing Finance Corporation, and the Florida Public Service Commission. Solely for the purposes of implementing s. 19(h), Art. III of the State Constitution, the terms “state agency” or “agency” include the judicial branch.

Aid to Local Governments: Appropriations to local units of government having responsibility for services to the public, for which the unit receives either a state warrant or commodities purchased directly by the state.

Appropriation: Legal authorization granted by the Legislature to make expenditures for specific purposes within the amounts authorized by law.

Appropriation Category: The lowest level line-item of funding in the General Appropriations Act, which represents a major expenditure classification of the budget entity. Within budget entities, these categories may include: salaries and benefits, other personal services (OPS), expenses, operating capital outlay (OCO), data processing services, and fixed capital outlay (FCO). These categories are defined within this glossary under individual listings.

Appropriation Ledger: A tracking source used to maintain the agency’s budget authority, release, expenditures, and certified forwards. The Executive Office of the Governor’s Policy and Budget (OPB) maintains and updates this documentation.

Authorized Positions: The positions included in an approved budget; minus positions in reserve.

Base Budget: The authority carried forward from the previous fiscal year minus any nonrecurring budget authority. This is also referred to as the startup budget.

Glossary of Budget Terminology and Acronyms

Budget Authority: The authority the legislature gives agencies, permitting them to enter into obligations that will result in immediate or future outlays. This authority is provided by means of the General Appropriation Act (GAA), administered funds adjustments (such as risk management and health insurance adjustments), 5% transfers, and approved budget amendments. (Note: Budget Authority is not the same as cash.)

Budget Entity: A unit or function at the lowest level to which funds are specifically appropriated in the General Appropriations Act. A budget entity can be a department, division, program, or service and have one or more program components.

Baseline Data: Indicators of a state agency's current performance level, pursuant to guidelines established by the Executive Office of the Governor, in consultation with legislative appropriations and appropriate substantive committees.

Cash: The actual trust fund dollar (Money) available within a department.

Certified Forward: Agencies are required by s. 216.301(1)(a), F.S., to, no later than June 30th, identify any incurred obligations that have not yet been disbursed, in the state's financial system (FLAIR), showing in detail the commitment or to whom the funds are obligated and the amounts of such commitments or obligations. Any appropriation not identified as an incurred obligation, effective June 30th, will revert to the fund from which it was appropriated. All funds certified forward must be disbursed no later than September 30th or the funds will revert to the fund from which they were appropriated.

Column: Where data is stored in LASPBS.

Conforming Language: Language that amends the Florida Statutes in order to comply or conform to an element(s) of the appropriation bill. This bill is exempt from the 72-hour cooling-off period.

Contracted Services: Funds used to pay a third party for providing services to the Department; these services can be on a temporary or ongoing basis.

Data Processing Services: The electronic data processing services provided by or to state agencies or the judicial branch that include, but are not limited to, systems design, software development, or time-sharing by other governmental units or budget entities.

Demand: The number of output units that are eligible to benefit from a service or activity.

Departmental Issues: An issue that is unique and specific to the department for which it was created. This is a seven-digit code that is used in LASPBS to generate the agency's legislative budget request.

Glossary of Budget Terminology and Acronyms

Disincentives: A sanction as described in s. 216.163(4), F.S.

Engrossed Bill: A bill which, in accordance with the rules of the respective houses, has been retyped to include any amendments that may have been adopted.

Enrolled Bill: The final official form of a bill after having passed both houses and after having amendments of both houses, if any, engrossed into it. In this form, the bill was presented to the legislative officers and the Governor for signature.

EOG – Executive Office of the Governor

Estimated Expenditures: Includes the amount estimated to be expended during the current fiscal year. These amounts will be computer-generated based on the current year's appropriations adjusted for vetoes and special appropriations bills.

Exhibit A – Issue Summary: To identify and present the statutory authority for the budget entity; to identify services or activities being performed and/or planned; and to present in summary, by issue, the legislative budget request for the budget entity.

Exhibit B – Appropriation Category Summary: To summarize historical and requested expenditures by appropriation category and source of funds at the budget entity level.

Exhibit D – Program Component Issue Summary: To present a summary of the requested expenditures by detail issues for the program component. This exhibit is like the Exhibit A except at the program component level rather than the budget entity level.

Exhibit D-1 – Detail of Expenses: To display actual prior year expenditures by appropriation category, object code, and source of funds at the program component level.

Exhibit D-3 – Expenditures by Appropriation Category and Issue: To display requested expenditures by appropriation category and issue at the program component level. This exhibit differs from the others in that all issues are grouped by appropriation category rather than appropriation categories being grouped by issues. For example, it gives a good overview of all issues containing salaries and benefits, expenses, etc.

Exhibit D-3A – Expenditures by Issue and Appropriation Category: To present a narrative explanation and justification for each issue at the program component level for the requested years. This is the lowest detail level that budget issues are requested.

Expenditures: This represents the actual disbursements.

Glossary of Budget Terminology and Acronyms

Expenses: The usual, ordinary, and incidental expenditures by an agency or the judicial branch, including, but not limited to, such items as commodities and supplies of a consumable nature, current obligations, and fixed charges, and excluding expenditures classified as operating capital outlay. Payments to other funds or local, state, or federal agencies are included in this budget classification of expenditures.

Fixed Capital Outlay (FCO): Real property (e.g., land, buildings including appurtenances, fixtures and fixed equipment, structures), including additions, replacements, major repairs, and renovations to real property which materially extend its useful life or materially improve or change its functional use, and including furniture and equipment necessary to furnish and operate a new or improved facility.

Fixed Positions: The total number of positions appropriated by the Legislature.

FLAIR: The Florida Accounting Information Resource (FLAIR) is the statewide accounting system owned and maintained by the Department of Financial Services.

Florida Fiscal Portal: The website where links to agency Legislative Budget Requests (LBRs), Long Range Program Plans (LRPPs), Governor's Budget Recommendations, House and Senate Appropriations Bills, Legislative Budget Instructions, and other related documents are located.

Fund: The account for which money is appropriated. The fund is used to make authorized expenditures.

Fund Shift: The transfer of budget authority from one funding source to another for an ongoing program/function. A fund shift should consist of an Add/Deduct issue which together net zero. See 'Realignment Issues'.

Funding Source Identifier (FSI): Identifies the funding source for each appropriation category as state funds/nonmatch (FSI 1), state funds/match (FSI 2), federal funds (FSI 3), or transfer/recipients of federal funds (FSI 9).

GAA – General Appropriations Act: The one bill the legislature is required by law to pass each year. Authorizes funding for state agencies to the lowest budget entity level by appropriation category and fund.

General Revenue: Authority, along with cash (from tax revenue), provided by the legislature.

Grants and Aids: Contributions to units of governments or nonprofit organizations to be used for one or more specified purposes or facilities. Funds appropriated under this category may be advanced.

Glossary of Budget Terminology and Acronyms

Grants and Aids to Local Governments and Nonstate Entities – Fixed Capital Outlay:

Grants to local units of governments and nonprofit organizations for the acquisition of real property (e.g., land, buildings, including appurtenances, fixtures and fixed equipment, structures); additions, replacements, major repairs, and renovations to real property that materially extend its useful life or materially improve or change its functional use; operating capital outlay necessary to furnish and operate a new or improved facility; and grants to units of local government for their respective infrastructure and growth management needs related to local government comprehensive plans.

Implementing Bill: A substantive bill that temporarily amends the law. This legislation is specific to the GAA and is only good for one year. This bill includes provisions relating to specific funding in the GAA. This bill is exempt from the 72-hour cooling-off period.

Incentive: A mechanism, as described in s. 216.163(4), F.S., for recognizing the achievement of performance standards or for motivating performance that exceeds performance standards.

Indicator: A single quantitative or qualitative statement that reports information about the nature of a condition, entity, or activity. This term is commonly used as a synonym for “measure.”

Input: See Performance Measure.

Itemization of Expenditure (IOE): Every appropriation is further classified by IOE as required by Article III, section 19(b) of the Florida Constitution. The IOE identifies the type of state government activity for which expenditures will be made (e.g., state operations, capital outlay, aid to local governments).

Information Technology (IT) Resources: Includes equipment, hardware, software, firmware, programs, systems, networks, infrastructure, media, and related material used to automatically, electronically, and wirelessly collect, receive, access, transmit, display, store, record, retrieve, analyze, evaluate, process, classify, manipulate, manage, assimilate, control, communicate, exchange, convert, converge, interface, switch, or disseminate information of any kind or form. [s. 282.0041(20), F.S.].

Issues: Separately identifiable decision packages that are used as building blocks to explain expenditures in program components.

Judicial Branch: All officers, employees, and offices of the Supreme Court, district courts of appeal, circuit courts, county courts, and the Judicial Qualifications Commission.

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LAS/PBS: Legislative Appropriations System/Planning and Budgeting Subsystem. The statewide appropriations and budgeting system is owned and maintained by the Executive Office of the Governor.

LBC – Joint Legislative Budget Commission: A standing joint committee of the Legislature. The LBC was created, pursuant to Section 19, Article III of the State Constitution, and implemented pursuant to s. 11.90, F.S., to review and approve/disapprove agency requests to amend original approved budgets, review agency spending plans, and take other actions related to the fiscal matters of the state, as authorized in law. The LBC consists of 14 members appointed by the President of the Senate and the Speaker of the House of Representatives for a two-year term.

Legislative Budget Request (LBR): A request to the Legislature, filed pursuant to s. 216.023, F.S., or supplemental detailed requests filed with the Legislature, for the amounts of money an agency or branch of government believes will be needed to perform the functions that it is authorized, or which it is requesting authorization by law, to perform.

Long Range Program Plan (LRPP): A plan developed on an annual basis by each state agency that is policy-based, priority-driven, accountable, and developed through careful examination and justification of all programs and their associated costs. Each plan is developed by examining the needs of agency customers and clients and proposing programs and associated costs to address those needs based on state priorities as established by law, the agency mission, and legislative authorization. The plan provides the framework and context for preparing the LBR and includes performance indicators for evaluating the impact of programs and agency performance.

Lump Sum Appropriation: Funds appropriated to accomplish a specific service, activity, or project that must be transferred to one or more appropriation categories for expenditure after approval by OPB.

Narrative: Justification for each issue of the agency's budget request is required on an Exhibit D-3A at the program component detail level. In many instances, an explanation will be required to assist with understanding how the dollar requirements were computed.

Nonrecurring: Expenditure or revenue that is not expected to be needed or available after the current fiscal year.

Object Codes: Classification of goods and services for which appropriations are expended. It is a subset of an appropriation category.

Operating Capital Outlay (OCO): Equipment, fixtures, and other tangible personal property of a non-consumable and nonexpendable nature, the value or cost of which is \$5,000 or more and the normal expected life of which is one year or more; hardback-

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covered bound books that are circulated to students or the general public, the value or cost of which is \$25 or more; and hardback-covered bound books the value or cost of which is \$250 or more.

OPB - Office of Policy and Budget, Executive Office of the Governor

Outcome: See Performance Measure.

Output: See Performance Measure.

Other Personal Services (OPS): The compensation for services rendered by a person who is not a regular or full-time employee filling an established position. This shall include, but not be limited to, temporary employees, student or graduate assistants, fellowships, part-time academic employment, board members, consultants, and other services specifically budgeted by each agency in this category.

Pass-Through: Funds the state distributes directly to other entities (e.g., local governments) without being managed by the agency distributing the funds. These funds flow through the agency's budget; however, the agency has no discretion regarding how the funds are spent, and the activities (outputs) associated with the expenditure of funds are not measured at the state level. **NOTE: This definition of "pass-through" applies ONLY for the purposes of long-range program planning**

Performance Audit: An examination of a program of a governmental entity, conducted in accordance with applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. The term includes an examination of issues related to:

- Economy, efficiency, or effectiveness of the program.
- Structure or design of the program to accomplish its goals and objectives.
- Adequacy of the program to meet the needs identified by the legislature or governing body.
- Alternative methods of providing program services or products.
- Goals, objectives, and performance measures used by the agency to monitor and report program accomplishments.
- The accuracy or adequacy of public documents, reports or requests prepared under the program by state agencies.
- Compliance of the program with appropriate policies, rules and laws.
- Any other issues related to governmental entities as directed by the Joint Legislative Auditing Committee.

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Performance audits are conducted by the Auditor General and the Office of Program Policy Analysis and Government Accountability (OPPAGA), an independent office within the Office of the Auditor General.

Performance Ledger: The official compilation of information about state agency performance-based programs and measures, including approved programs, approved outputs and outcomes, baseline data, approved standards for each performance measure, and any approved adjustments thereto, as well as actual agency performance for each measure.

Performance Measure: A quantitative or qualitative indicator used to assess state agency performance.

- *Input* means the quantities of resources used to produce goods or services and the need for those goods and services.
- *Outcome* means an indicator of the actual impact or public benefit of a service.
- *Output* means the actual service or product delivered by a state agency.

Policy Area: A grouping of related activities to meet the needs of customers or clients and reflects major statewide priorities. Policy areas summarize data at a statewide level by using the first two digits of the ten-digit LAS/PBS program component code. Data collection will sum across state agencies when using this statewide code.

Primary Service Outcome Measure: The service outcome measure, which is approved as the performance measure, that best reflects and measures the intended outcome of a service. Generally, there is only one primary service outcome measure for each agency service.

Program: A set of activities undertaken in accordance with a plan of action organized to realize identifiable goals based on legislative authorization (a program can consist of single or multiple budget entities). For purposes of budget development, programs are identified in the GAA by a title that begins with the word “Program.” In some instances, a program consists of several services; in other cases, the program has no services delineated within it; the service is the program in these cases. The LAS/PBS code is used for program and service identification purposes. “Service” is a “budget entity” for purposes of the LRPP.

Program Purpose Statement: A brief description of an approved program’s responsibility and policy goals. The purpose statement relates directly to the agency’s mission and reflects essential services of the program needed to accomplish the agency’s mission.

Program Component: An aggregation of generally related objectives, which, because of their special character, related workload, and interrelated output, can logically be

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considered an entity for purposes of organization, management, accounting, reporting, and budgeting. A 10-digit code used in LAS/PBS to identify generally related objectives recognized statewide. Examples include Government Operations (1601000000), Executive Leadership and Support Services (1602000000), and Information Technology (1603000000).

Proviso language: Language that qualifies or restricts an item in the GAA. Primarily, it is a determination by the legislature that a specific appropriation is worthwhile only if it is contingent upon a certain event or fact.

Rate: The amount of salary authorized to be paid to a position during a 12-month period. Salary rate and budget are not the same. Rate is always on an annualized basis and does not reflect fringe benefits. The budget needed for a position depends on the portion of the year in which a position is filled.

Recurring: Funds that are appropriated to pay obligations for a program that is expected to continue on an ongoing basis. These recurring funds become part of the next year's base budget.

Release: The percentage of budget authority that is provided to agencies each quarter.

Reliability: The extent to which the measuring procedure yields the same results on repeated trials and data are complete and sufficiently error-free for the intended use.

Reserve: Budget authority contingent upon specific requirements being met. A budget amendment is required to move funds out of reserve.

Revenues: This represents the funds received for the services provided to agency customers. These funds are deposited into a specific trust fund as required by law and may only be used for the purpose for which it was established by law.

Reversions: Approved budget authority, including certified forwards, not expended by September 30th. Trust fund authority reverts, but the actual cash remains in the trust fund, whereas for General Revenue, both the authority and cash revert.

Realignment Issues: This is the transfer of budget authority between appropriation categories. A realignment issue should consist of an Add/Deduct issue which together net zero.

Salary: The cash compensation for services rendered to state employees for a specific period of time. See 'Rate'.

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Schedule I – Trust Funds Available: To summarize and display each trust fund available to the budget entity. The schedule lists all revenue and expenditures for each trust fund used by the agency.

Schedule IA – Detail of Fees and Related Program Costs: To compare fees authorized to conduct specific programs or services and related costs including providing regulatory services and oversight to businesses or professions.

Schedule IA – Part I: Examination of Regulatory Fees form: To provide information required by s. 216.0236, F.S., regarding the annual examination of fees charged for providing regulatory services and oversight to businesses or professions.

Schedule IA – Part II: Examination of Regulatory Fees form: To provide additional information regarding regulatory programs and the associated fees to assist the legislature in their review of the regulatory fee structure for businesses and professions.

Schedule IB – Detail of Unreserved Fund Balances: To explain the individual sources of revenue making up the unreserved fund balance reflected on the Schedule I, Section IV.

Schedule IC – Reconciliation of Unreserved Fund Balance: To reconcile year-end Schedule I fund balances with the agency's departmental accounting records.

Schedule ID – Request for Creation, Re-creation, Retention, Termination, or Modification of a Trust Fund: Request necessary for agencies scheduled for the four-year cycle review of all trust funds required by Article III, section 19 of the Florida Constitution.

Schedule II – Summary of Positions: To display detailed information by organizational unit, class code, class title, collective bargaining unit, program component, Full-Time Equivalent, annual salary amount, and phase-in lapse percentage.

Schedule III – Summary of Salaries and Benefits: To display the salaries and benefits for each program component and summarize for the budget entity.

Schedule IV – Information Technology: To display, in a summary format similar to the Exhibit A, those issues containing a request for information technology funding.

Schedule IV-B – Information Technology Projects: To identify information technology projects exceeding \$1,000,000.

Schedule VI – Detail of Debt Service: To display requirements for debt service on outstanding bond issues.

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Schedule VII – Agency Litigation Inventory: To report significant litigation that may affect state agencies or state funding.

Schedule VIIIA – Priority Listing of Agency Budget Issues for Expenditures: A summary of priority budget issues for expenditures by order of priority at the department level. Where appropriate, a cross-reference is made to the agency strategic plan.

Schedule VIIIB-1 – Priority Listing of Agency Budget Issues for Possible Reduction in the Event of Revenue Shortfalls for the Current Year: Expenditures from the current year estimated for potential reductions in case of a revenue shortfall.

Schedule VIIIB-2 – Priority Listing of Agency Budget Issues for Possible Reduction in the Event of Revenue Shortfalls for Legislative Budget Request Year: Expenditures from the legislative budget request year estimated for potential reductions in case of a revenue shortfall.

Schedule VIIIC - Priority Listing of Agency Budget Issues for Possible Reprioritization – Presents a narrative explanation and justification for issues requesting the reprioritization of agency resources.

Schedule IX – Major Audit Findings and Recommendation: To report major audit findings, recommendations, and actions taken by the agency in response to the audit.

Schedule X – Organization Structure: To report the organizational structure of the agency.

Schedule XI – Agency-Level Unit Cost Summary: To report unit cost data by major activity to be used as a policymaking and accountability tool.

Schedules XII, XIIA-1, XIIA-2, and XIIA-3: To report resources and commitments needed for the outsourcing or privatization of a state function.

Schedules XIIB, XIIB-1, and XIIB-2: To capture information and provide supporting documentation on past major outsourcing or privatization initiatives exceeding \$10 million undertaken in the last five years.

Schedule XIII: To report proposed consolidated financing of deferred-payment commodity contracts.

Schedule XIV: To report any variance from the Long-Range Financial Outlook.

Schedule XV: Captures the information for each contract in which the consideration to be paid to the agency is a percentage of the vendor revenue and in excess of \$10 million under the contract period.

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Service: See Budget Entity.

Special Category: Amounts appropriated for a specific need or classification of expenditure.

Standard: The level of performance of an outcome or output.

State Comprehensive Plan: As the highest-level planning document for the State of Florida (ch. 187, F.S.), the state plan provides long-range guidance for the physical, social, and economic growth of the State. Long Range Program Plans, Capital Improvement Program Plans, and regional and local plans must be consistent with the state comprehensive plan.

SWOT – Strengths, Weaknesses, Opportunities, and Threats

TCS – Trends and Conditions Statement

Trust Fund (TF): Consists of monies received by the State which, under law or under trust agreements, are segregated for a purpose authorized by law, the Constitution, or a trust agreement.

Unit Cost: The average total cost of producing a single unit of output – goods and services for a specific agency activity.

Validity: The appropriateness of the measuring instrument in relation to the purpose for which it is being used.