



JUSTICE ADMINISTRATIVE
COMMISSION



Budget Management Resources

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May 9, 2024

Pre-Session W Polling Questions

1. The GAA is updated monthly:
True or False
2. The EOG Appropriation Ledger reflects allotments:
True or False
3. Do Non-Grant Revenues [e.g., fees and fines] require budget allocation to the lowest, level 5? Yes or No
4. A Budget Amendment can restore budget authority:
True or False
5. The Federal Grant Tracking system is an optional method to track federal grants: True or False

Session W Objectives

Review and explain the usefulness as a Budget Management Resource:

- ✓ General Appropriations Act
- ✓ Appropriation Ledger
- ✓ Budget Allotments
- ✓ Budget Transfers and Amendments
- ✓ Federal Grant Tracking System



What We Input

Appropriation: the budget authority for the fiscal year that has been provided to an agency by the Legislature in the General Appropriations Act (GAA). This amount can be adjusted with supplemental appropriations, administered funds, budget transfers, or amendments.

Allotment: the allocation or distribution of the appropriation into specified cost centers or programs.

Release: the portion of the appropriation that has been made available or issued for use in accordance with the Annual Release Plan.

✓ Using the General Appropriations Act

The General Appropriations Act (GAA) is the annual appropriation bill that authorizes the majority of the state's budget for a fiscal year.

The GAA includes proviso language which qualifies or restricts appropriations. Proviso is sometimes used to earmark or allocate line item funding to specific programs, projects, or purposes.

Using the GAA



What's in the GAA:	What's not in the GAA:
Budget Entity (BE) Name	BE eight digit number
Appropriation by Category	Category six digit number
Funding Sources	BE authority summed up by specific Trust Funds
Operating Start-Up Budget	Non-Operating Authority
Administered Funds Lump-Sum Total	Administered Funds by BE
Bill Line Item Number	Updates to Appropriations



Conference Report HB 5001

Effective July 1, 2024

PROGRAM: JUSTICE ADMINISTRATIVE COMMISSION

Budget Entity Name

EXECUTIVE DIRECTION AND SUPPORT SERVICES

Salary Rate

APPROVED SALARY RATE 6,056,788

FTE

779 SALARIES AND BENEFITS POSITIONS 93.00

FROM GENERAL REVENUE FUND 8,217,468

Fund Sources

FROM GRANTS AND DONATIONS TRUST FUND 431,205

Category

780 OTHER PERSONAL SERVICES FROM GENERAL REVENUE FUND 48,307

781 LUMP SUM RESERVE - STATE ATTORNEYS WITH REASSIGNED DEATH PENALTY CASES

POSITIONS 10.50
FROM GENERAL REVENUE FUND 599,860

Line Number

Appropriation versus Cash

Appropriation – Legal authorization granted by the Legislature to make expenditures [spend cash] for specific purposes within the amounts authorized by law.

- Appropriation *is* budget authority and is quite often used interchangeably with the term spending authority.

Cash – The monetary resources deposited into the state treasury and accessible within a Trust Fund or in the General Revenue Fund.

- Sufficient cash must be available at the time of payment disbursement when using trust fund budget authority.

✓ Using the Appropriation Ledger

The Appropriation Ledger is the document where all budgetary transactions made by the Legislature and Governor's Office are posted.

Original appropriations from the GAA are first posted, then adjusted accordingly, during the fiscal year as funding is increased or decreased with budget transfers, budget amendments, administered funds, etc.

Funds posted to OPB's Appropriation Ledger are not readily available for use until they are posted in the Department of Financial Services (DFS), the Chief Financial Officer's posting journal (State Accounts), and the agency's posting journal (Departmental FLAIR).

Using the Appropriation Ledger

There are two levels of reporting that can be generated:

- **Detail Report By Fund and Category**

Shows the category detail budgetary transactions that have been approved by the Legislature and OPB. Postings to this ledger are by budget entity, appropriation category, amount, fund, transaction date, posting date, transaction budget code, and Executive Office of the Governor (EOG) number.

- **Summary Report By Fund and Category**

Shows the category summary of budgetary transactions that have been approved by the Legislature and OPB. Postings to this ledger are by budget entity, appropriation category, amount, and fund only.

Using the Appropriation Ledger

Column 1: Appropriation – by category and fund as provided by the Legislature and enacted in the GAA and other supplemental changes.

Column 2: Unbudgeted Reserve – appropriations and approved budget as provided by the Legislature and enacted in the GAA that are held in a “reserve status” until an agency requests its release into specified appropriations categories.

Column 3: Approved Budget – the sum of columns 1 and 2.

Column 4: Releases – the budget amount released to an agency in accordance with OPB’s Annual Release Plan.

Column 5: Approved Budget Unreleased – the budget amount that has not yet been released.

✓ [See Appropriation Ledger Terminology Handout # 1](#)

✓ [See FLAIR Transaction Codes Handout # 2](#)



Appropriation Ledger

BNALRL01 LAS/PBS SYSTEM
 BUDGET PERIOD: 2014-2025
 STATE OF FLORIDA

2024-2025 APPROPRIATION LEDGER
 DETAIL REPORT BY FUND/CATEGORY
 AS OF 02/29/2024

SP 03/04/2024 09:06 PAGE: 1
 DETAIL APPROPRIATION LEDGER

FISCAL YEAR 2024

21000000 JUSTICE ADMINISTRATION
 21300000 PGM: JUSTICE ADMIN COMM
 21300800 EXECUTIVE DIR/SUPPORT SVCS

1 OPERATING - CURR YEAR

ACCT YEAR	TRAN DATE	EOG CODE	TR CD	FLAIR XFR DATE	APPROPRIATION	UNBUDGETED RESERVE	APPROVED BUDGET	RELEASES	APPROVED BUDGET UNRELEASED
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1000 GENERAL REVENUE FUND
 010000 SALARIES AND BENEFITS

0000	07/01/2023	AFP1	50	06/30/2023	7,526,709.00		7,526,709.00		7,526,709.00
	07/01/2023	AFP1	59	06/30/2023				1,881,677.00	1,881,677.00-
	09/05/2023	0007	59	09/05/2023				23,713.00	23,713.00-
	09/05/2023	0007	65	09/05/2023	94,853.00		94,853.00		94,853.00
	09/05/2023	AFP7	59	09/05/2023				82,872.00	82,872.00-
	09/05/2023	AFP7	65	09/05/2023	331,487.00		331,487.00		331,487.00
	09/12/2023	AFP2	59	09/12/2023				1,988,242.00	1,988,242.00-
	10/02/2023	AFP7	52	10/02/2023	94,181.00		94,181.00		94,181.00
	10/02/2023	AFP7	59	10/02/2023				47,091.00	47,091.00-
	12/12/2023	AFP3	59	12/12/2023				2,011,818.00	2,011,818.00-

TOTAL:	SALARIES AND BENEFITS						8,047,230.00	6,035,413.00	2,011,817.00
010000	TOTAL APPRO.....				8,047,230.00		8,047,230.00	6,035,413.00	2,011,817.00

030000 OTHER PERSONAL SERVICES

0000	07/01/2023	AFP1	50	06/30/2023	48,307.00		48,307.00		48,307.00
	07/01/2023	AFP1	59	06/30/2023				12,077.00	12,077.00-
	09/12/2023	AFP2	59	09/12/2023				12,077.00	12,077.00-
	12/12/2023	AFP3	59	12/12/2023				12,077.00	12,077.00-

TOTAL:	OTHER PERSONAL SERVICES						48,307.00	36,231.00	12,076.00
030000	TOTAL APPRO.....				48,307.00		48,307.00	36,231.00	12,076.00



Posted Journal Transaction



CNPPPJT2 - 01 RUN DATE 07/05/2023 AS OF 07/02/2023 PAGE 3
 FLAIR - CENTRAL ACCOUNTING

POSTED JOURNAL TRANSACTIONS BY SWDN WITHIN INITIATING OLO AND SITE

AUDIT LOCATION - STATEWIDE
 OLO 210000 - JUSTICE ADMINISTRATION
 SITE 00 - JUSTICE ADMINISTRATIVE COMMISSION

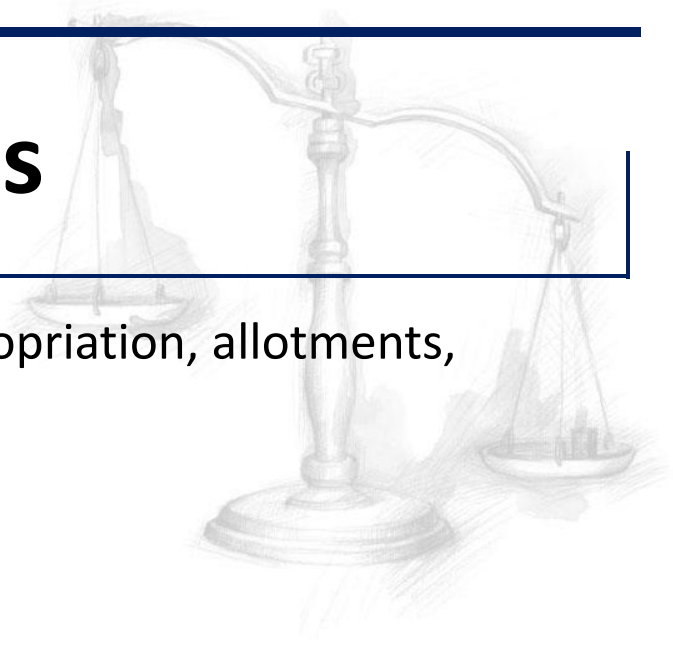
SWDN C400000012 ADOCNO AFP1

ACCOUNT CODE	CF	TC	OBJECT	AMOUNT	----- BENEFITTING DATA -----			
-----	---	---	---	-----	ACCOUNT CODE	CF	TC	OBJECT
21 10 1 000069 21300800 00 010000 00		50	9000	7,526,709.00				
21 10 1 000069 21300800 00 010000 00		59	9000	1,881,677.00				
21 10 1 000069 21300800 00 030000 00		50	9000	48,307.00				
21 10 1 000069 21300800 00 030000 00		59	9000	12,077.00				



EOG Transaction Codes

- AFP1: First quarter release posting; appropriation, allotments, releases
- AFP2: Second quarter release posting
- AFP3: Third quarter release posting
- AFP4: Fourth quarter release posting
- AFP7: Pay increases
- 0001: Original Non-Operating posting; appropriation, allotments, releases [appears in Appropriation Ledger Part 3]
- 0002: Risk Management Insurance adjustments
- 0007: Retirement adjustments
- 0015: Human Resource adjustments
- 0017: Data Processing adjustments

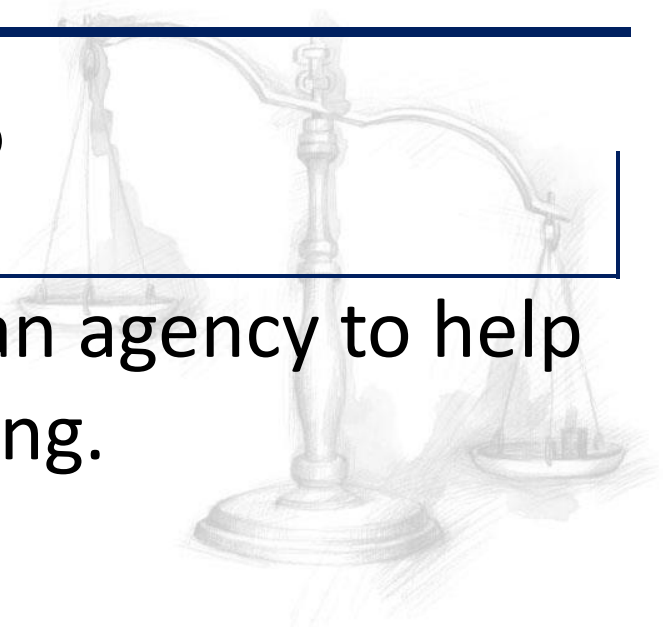


✓ What is an Allotment ?

- An allotment represents the division or allocation of an appropriation between one or more organizational levels within a budget entity.
- The totality of the amounts allotted by organizational levels cannot exceed the total amount of the appropriation by budget entity, category, and fund.

What is an Allotment?

- Allotments are created by an agency to help manage budget and spending.
- Each JRO decides how low allotments are recorded. For example:
 - L3 (21-50-99-00-000) as SA Circuit 99 high level
 - L5 (21-50-99-00-400) as SA circuit 99 County IT



L3 Rolled-up Allotments

- For General Revenue, most JROs record allotments at L3 (21-50-99-00-000)
- All JROs have a trust fund for statutory revenues
 - State Attorney Revenue Trust Fund
 - Indigent Criminal Defense Trust Fund
 - Indigent Civil Defense Trust Fund
 - CCRC Trust Fund

Non-Grant Revenue

- State Generated Revenue:
 - Fees, fines, restitution, cost of prosecution, refunds, and surcharges are meant to supplement General Revenue budget authority.
 - No agreement required.
- These receipts *should* be identified by funding type.
- These receipts *do not* have to be allocated at a project level. They are not project-dedicated.
- L3 eliminates the requirement to reallocate authority later based on revenue receipt variations.

Rolled-up Statutory and Other Revenues

ALLOCATION OF FY 2024-2025 APPROPRIATION

OPERATING BUDGET AS OF 7/1/24

STATE ATTORNEYS
CIRCUIT - Ninety - Nine

FUND 2058

State Attorneys Revenue Trust Fund

Completed By: Jane Doe Date: 7/10/2024

ORG CODE TITLE	ORG CODE	EO	SALARIES 010000	OPS 030000	Acq. Of Motor Vehicles 100021	Operations 103225	Risk Management Insurance 103241	TR/DMS/HR SVCS 107040	TOTAL
State Attorney 99th Judicial Circuit	21.50.99.00.000	A5	2,354,540	0	0	30,008	176,576	6,684	2,567,808
Worthless Checks	21.50.99.00.008	A8							0
Criminal Use of Personal I.D.	21.50.99.00.409	A9							0
Cost of Prosecution	21.50.99.00.507	A9							0
TOTAL			2,354,540	0	0	30,008	176,576	6,684	2,567,808
(GAA) CONTROL TOTALS for JAC use only			2,354,540	0	0	30,008	176,576	6,684	2,567,808

Detailed Allotments and G&D

- Should G&DTF allotments be to L5?
- Examples:
 - JAC's Foster Care Review project is a fixed amount in a special restricted use category. Allot to L5.
 - JAC has Salaries & Benefits budget for Title IV-E and for spending Indirect Costs
 - A IV-E L5 allotment for an estimate will hold funds for the project
 - The remaining amount will be allotted to L3

Detailed Allotments and G&D – Operating Authority

ALLOCATION OF FY 2024-25 APPROPRIATION

OPERATING BUDGET AS OF 7/1/2024

JUSTICE ADMINISTRATIVE COMMISSION

FUND ID: 2339

GRANTS AND DONATIONS TRUST FUND

Completed By: Nona McCall

Date: 7/10/2024

ORG CODE TITLE	ORG CODE	EO	Salaries and Benefits 010000	G/A-Foster Care Review Panel 100255	Dependent Children/Spec Needs 103220	PYMT/QTB Program 103224	Child Dependency/Civil Conflict 103229	Operating Expenditures 103230	TOTAL
GDTF JAC	21.30.00.00.000	G9	300,000					15,900	315,900
Foster Care Citizen Review Board	21.30.00.00.009	09		300,000					300,000
GDTF Title IV-E	21.30.00.00.400	4E	126,000		1,201,500		6,671,528		7,999,028
Pretax Administrative: Parking Fees	21.30.00.00.705	A2				703,136			703,136
									0
									0
TOTAL			426,000	300,000	1,201,500	703,136	6,671,528	15,900	9,318,064
(GAA) CONTROL TOTALS for JAC Budget use only			426,000	300,000	1,201,500	703,136	6,671,528	15,900	9,318,064

Budget Allotment

- Allotment postings to FLAIR may be changed at any time during the fiscal year resulting from a budget amendment approved by OPB, the LBC, or via a re-allocation request to the JAC Budget Office from a JRO.
- Allotment transactions do not appear on the Appropriation Ledger but are shown on the FLAIR Schedule of Allotment Balances Report.

Florida Accounting Information Resource System (FLAIR)

- Budgetary transactions are entered into FLAIR, which is owned and maintained by DFS.
- Nightly update or processing occurs systematically. Funds posted to FLAIR become available after the nightly update.
- Statewide standard reports can be produced the next day. These reports will reflect entries or transactions that were made in FLAIR the previous day.

However, something new is on the horizon...

Launching January 6, 2026

Florida Planning, Accounting and Ledger Management
(FL PALM)

Transforming the
Future Together



SCAN ME

Florida **PALM**
Planning, Accounting, and Ledger Management

Hover your mobile camera over the code to learn more about the Florida PALM Implementation Timeline: <https://myfloridacfo.com/floridapalm/implementation/timeline>



What is changing?

- FL PALM Project is replacing the State of Florida's current accounting and cash management systems with an integrated, enterprise financial management solution that will allow the State to organize, define, and standardize its financial management processes.
- The Project Vision is to implement a statewide accounting system that enforces standardization, acts as a scalable foundation to evolve as business needs change, and positions Florida for future innovation as it considers a true enterprise-wide solution.

Impact on the JROs

- The PALM Go-Live date is **01-06-2026**
- FLAIR end of life is June 30, 2026
- Training will begin in mid-2025.
- We can't do this without **YOU**.

To learn more visit:

<https://myfloridacfo.com/floridapalm>



✓ Budget Transfers and Amendments

Changes to the approved budget can be made upon request through OPB and the LBC, as applicable, and must comply with certain guidelines in order to be approved.

- Pursuant to ss. 216.181 and 216.292, F.S.



Budget Transfer

5% or \$250,000, whichever is greater, is allowed to be transferred:

- Within a budget entity: movement between appropriation categories within the same funds.
- Between budget entities: movement between agencies within the same appropriation categories and funds.

Requires OPB review and three working days on legislative consultation.

Transfer Authority Report

Determines the maximum allowable transfer authority for each Account Code [Budget Entity, Appropriation Category, Year, and Fund].

Office of Policy and Budget
 Five Percent Transfer Authority
 Justice Administration
 for Fiscal Year 2023-24
 as of 2/5/2024

		Original Appropriation	5% of Original Appropriation	Statutory Allowance	Transfer Authority	Authority UsedToDate	Balance Available for Transfer Into Category	Out of Category
21300800	EXECUTIVE DIRECTION AND SUPPORT SERVICES							
1000	GENERAL REVENUE FUND							
010000	SALARIES AND BENEFITS	7,526,709	376,335	250,000	376,335			
030000	OTHER PERSONAL SERVICES	48,307	2,415	250,000	250,000			
100255	GRANTS AND AIDS - FOSTER CARE CITIZEN REVIEW PANEL	342,160	17,108	250,000	250,000			
100534	SEXUAL PREDATOR CIVIL COMMITMENT LITIGATION COSTS	2,250,000	112,500	250,000	250,000			
101889	REIMBURSEMENT OF EXPENDITURES RELATED TO CIRCUIT AND COUNTY JURIES REQUIRED BY STATUTE	11,700,000	585,000	250,000	585,000			
103220	LEGAL REPRESENTATION FOR DEPENDENT CHILDREN WITH SPECIAL NEEDS	2,115,500	105,775	250,000	250,000			
103228	PUBLIC DEFENDER DUE PROCESS COSTS	20,263,034	1,013,151	250,000	1,013,151			
103229	CHILD DEPENDENCY AND CIVIL CONFLICT CASE	14,366,133	718,306	250,000	718,306			
103230	OPERATING EXPENDITURES	837,306	41,865	250,000	250,000			
103241	RISK MANAGEMENT INSURANCE	23,791	1,189	250,000	250,000			
103538	POST-CONVICTION CAPITAL COLLATERAL CASES - REGISTRY ATTORNEYS	1,338,310	66,915	250,000	250,000	(250,000)	500,000	0

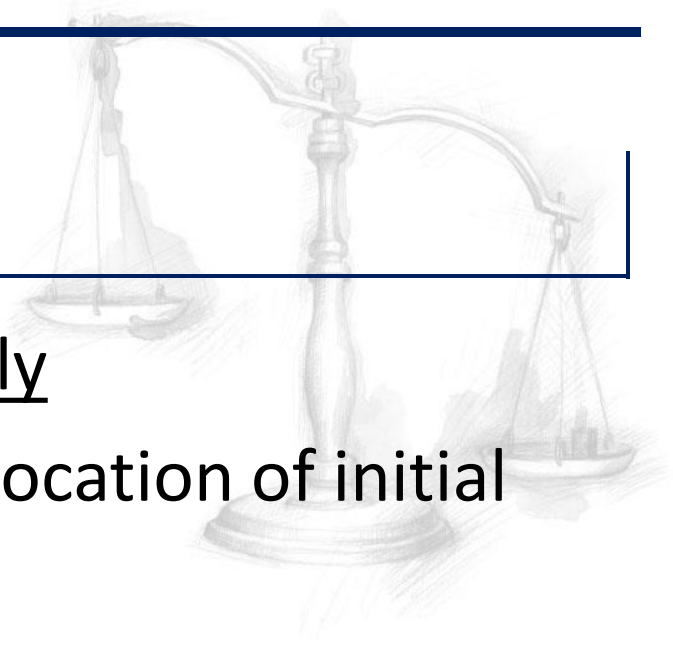
Budget Amendments

Requires notification to OPB only

- Due Process deficits and reallocation of initial appropriations

Requires OPB review only

- Movement of salary rate between budget entities
- Increase in Non-operating authority
- Exemption from Service Charge to General Revenue



Budget Amendments

Requires OPB review AND 3 working days legislative consultation

- Early Release of General Revenue Funds

Requires OPB review AND 14 consecutive days legislative consultation

- Increases/decreases in trust fund authority up to \$1 Million
- Changes in existing performance measures
- Changes in approved pay plans

Budget Amendments

OPB review, 14 Day Consultation, & approval by the Legislative Budget Commission

- Movement between categories of General Revenue appropriations in excess of those provided in s. 216.292(2), F.S. [5% or \$250,000, whichever is greater]
- Changes to trust fund appropriations in excess of \$1 Million

Budget Amendments

OPB review, 14 Day Consultation, & approval by the Legislative Budget Commission (continued)

- Increase or decrease in authorized salary rate at the Department level
- FTEs in excess of those fixed by the Legislature in order to implement a current fiscal year contract or grant

OPB reserves the right to request any information that they may deem necessary when reviewing and approving budget amendments, s. 216.121, F.S.

Budget Transfer and Amendment Forms

Access the electronic Budget Transfer form through the JAC Website [HERE](#), or using the link below:

<https://www.justiceadmin.org/ClientAgencies/Budget%20Deficit%20Procedures/5percentForm.pdf>

Access the electronic Budget Amendment form through the JAC Website [HERE](#), or using the link below:

<https://www.justiceadmin.org/ClientAgencies/Budget%20Deficit%20Procedures/Budget-Amendment-Summary-Form.pdf>

- Complete form – typed signature acceptable if form submitted by designated Budget Office contacts
- Submit the form to the JAC Budget Office via e-mail at Budget@justiceadmin.org

See Budget Amendment Procedures for 5% Request Handout # 3

Appropriation Modification vs. Expenditure Journal Transfer

- ❖ Transfers and Amendments modify approved spending authority in Appropriation categories.
- ❖ Journal Transfers (JT) of expenditures 'restores' or 'reduces' available spending authority.

Expenditures cannot be moved between funds with a budget transfer/amendment request. These transactions are accomplished with expenditure JT's conducted by JAC Accounting.



✓ Federal Grants Tracking System

This web-based system is designed to accommodate the requirements of s. 216.103, F.S., which requires state agencies to create and maintain an inventory of all programs partially or fully funded by federal sources.

JAC's Budget Office **must** input federal grant information into the system for all proposed, new, and existing federal grants, as well as notification of federal grants that an agency plans to apply for in the near future.

FGTS

Federal Grants Tracking System

Federal Grant

[Save](#)**General Information**

Grant Description

Fiscal Impact


Tracking and Status

C-19

EOG Tracking Number:

Agency: Justice Administration Commission

Policy Area: Public Safety

* State Fiscal Year: Application Deadline: * CFDA Number: 

CFDA Title:

FLAIR Grant Number: Grant Title: Total Grant Amount: Grant Begin Date: Grant End Date: Grant Term: New Grant Renewal/Continuing/Supplemental Grant Existing GrantC-19 Grant: Yes No

Federal Grants Tracking System

Grant Description:

- Brief Description of Program and/or Federal Award – Describe the benefits of the program, services provided and the population served. Include a linkage to the Governor’s Priorities (i.e., this program supports the Governor’s Public Safety priority).
- Impact of Non-approval or Cessation – Provide detailed information concerning the impact of non-approval or cessation of the program (i.e., the number of clients that will not longer be served, or any significant outcomes resulting from not providing benefits or services).

Federal Grants Tracking System

- Mitigation Options – Provide any available options for addressing service needs upon termination of federal funding.
- Notification Requirements – Describe any additional notifications required (other than termination notices) resulting from federal funds no longer being available.
- Other Relevant Comments – Address any other information that may be of interest.

Federal Grants Tracking System

- Identify the Federal Funding Type (mandatory or discretionary program).
 - Mandatory Program: A program authorized with ongoing Federal spending, not dependent on an annual or periodic appropriation bill.
 - Discretionary Program: A program funded as part of the annual U.S. Federal Budget that is negotiated between the President and Congress each year.

Federal Grants Tracking System

- Identify if the grant/award has already been executed or if it is being renewed.
- Identify the payment method (i.e., cash advance or reimbursement). Are cash advances or reimbursements made on a monthly, quarterly, or other time period?
- Attach supporting documents.

Federal Grants Tracking System

Fiscal Impact:

Budget Entity	Appropriation Category	Fund	Fiscal Year	Federal Funds Appropriated	State Matching Funds	Non-State Matching Funds	Available Federal Unobligated/Unrestricted Cash	Budget Amendment Log # / LBR Issue / GAA Line #	Total
2150XXX	010000	2339	2021-22	56,610				GAA # XXX	56,610
2150XXX	100778	2339	2021-22	140,391				GAA # XXX	140,391
2150XXX	103225	2339	2021-22	27,152				GAA # XXX	27,152
2150XXX	010000	2339	2022-23	194,361				Future Budget Amendment	194,361
2150XXX	100778	2339	2022-23	161,175				Future Budget Amendment	161,175
2150XXX	103225	2339	2022-23	28,840				Future Budget Amendment	28,840
2150XXX	010000	2339	2023-24	200,191				Future LBR Issue	200,191
2150XXX	100778	2339	2023-24	162,440				Future LBR Issue	162,440
2150XXX	103225	2339	2023-24	28,840				Future LBR Issue	28,840
Total				1,000,000					1,000,000

Federal Grants Tracking System

Positions

FTE funded with Direct Funds	FTE funded with Indirect Funds	OPS funded with Direct Funds	OPS funded with Indirect Funds	FTE Career Service	FTE Select Exempt Service	FTE Senior Management Service
1.30						

- Identify the number of positions or OPS that are being funded by the grant with direct or indirect funds. Identify the number of FTEs that are receiving enhanced benefits.

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?



Post-Session W Polling Questions

1. The GAA is updated monthly :
True or **False**
2. The EOG Appropriation Ledger reflects allotments:
True or **False**
3. Do Non- Grant Revenues [fees, fines, etc.] require budget allocation to the lowest, level 5? Yes or **No**
4. A Budget Amendment can restore budget authority:
True or **False**
5. The Federal Grant Tracking system is an optional method to track federal grants: True or **False**



Appropriation Ledger Terminology

Appropriation – The legal authorization to make expenditures for specific purposes within the amounts authorized by law.

An Appropriation is the amount for the fiscal year that has been provided to an agency by the Legislature via the General Appropriations Act (GAA). This amount can be adjusted via supplemental appropriations, administered funds, budget amendments, or budget transfers.

Appropriation Category – The lowest-level line item of funding in the GAA that represents a major expenditure classification of the budget entity. Within budget entities, these categories may include: salaries and benefits, other personal services (OPS), operations, acquisition of motor vehicles, etc.

Appropriation Category Code – A six-digit unique statewide code that defines the appropriations made to a budget entity. Typically, it identifies the budget entity's expenditure classification, such as "salaries and benefits" or "operations."

Example: 010000 - Salaries and Benefits

Appropriation Ledger – The document where journal entries are posted for appropriations, approved budget, releases, and reserves.

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

Budget Entity Code – An eight-digit code that describes a unit or function at the lowest level to which funds are specifically appropriated in the GAA. An example of a budget entity code is 21 50 07 00; whereby 21=Department, 50=Division, 07=Circuit, and 000=Agency unique code, i.e. county.

EOG – Executive Office of the Governor.

EOG Code – A five-character code (alpha plus 4 digits) assigned by OPB for every transaction posted to the Appropriation Ledger.

Example: AFP1; B1234

Fund – The source to which funds are appropriated. The fund receives revenues and makes authorized expenditures.

Appropriation Ledger Terminology

Examples are the General Revenue Fund and Trust Funds. Note: There are specific Florida Statutes or Laws of Florida that authorize and terminate a trust fund.

Fund Code – A four-digit code describing an account established from which an appropriation is made to be used by agencies in making authorized expenditures. The first digit identifies the fund type.

The two fund types available are:

- 1000 = General Revenue Fund
 - 2xxx = Trust Fund
- Example: (2058=State Attorney Revenue Trust Fund)*

Salaries and Benefits – The appropriation category used to fund the monetary or cash-equivalent compensation for work performed by state employees for a specific period of time. Benefits shall be as provided by law.

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.

Special Categories – Amounts appropriated for a specific need or classification of expenditure.

Example: Category 103225- State Attorney Operations

Central Accounting Transaction Codes

A transaction code is required when entering appropriation ledger detail records. This code determines which of the year-to-date balances will be affected. Following is a list of the valid codes and the balances affected by each:

- 10 Increase/Decrease Disbursement Balance –**
To record monthly disbursements transferred from FLAIR.

- 49/50 Increase/Decrease Appropriation Balance –**
General Appropriations Act – To record the amount appropriated by law at the beginning of each fiscal year.

- 51 Increase/Decrease Appropriation Balance –**
Supplemental Appropriation – To record appropriations authorized by special acts or other legislation or executive orders not appearing in the General Appropriations Act.

- 52 Increase/Decrease Appropriation Balance –**
Additional Appropriation – To record additional appropriations that are established by the authorization of the Executive Office of the Governor (EOG) but do not appear in the General Appropriations Act.

- 59 Increase/Decrease Release Balance –**
Release – To record the release of funds available for disbursement by an agency and approved by EOG.

- 60 Decrease Appropriation Balance –**
EOG Transfer – To record transfers of appropriation into or from one account to another. Issue side (see TR 65).

- 62 Decrease Appropriation Balance –**
Agency Transfer – To record a transfer or appropriation from one budget entity account to another within the same appropriation category, or from one appropriation category to another within the same budget entity. The transfer must not exceed five percent or \$250,000 of the original approved budget, whichever is greater, pursuant to section 216.292(2), Florida Statutes. The state fund type must be the same. Issue side (see TR 67).

Central Accounting Transaction Codes

- 63 Decrease Appropriation Balance and Decrease Release Balance –**
Agency Transfer/Release – To record a transfer of appropriation and release from one budget entity account to another within the same appropriation category, or from one appropriation category to another within the same budget entity. The transfer must not exceed five percent or \$250,000 of the original approved budget, whichever is greater, pursuant to s. 216.292(2), F.S. The state fund type must be the same. Issue side (see TR 68).
- 65 Increase Appropriation Balance –**
EOG Transfer – To record the receiving side of Transaction 60 – Transfer of Appropriation.
- 67 Increase Appropriation Balance –**
Agency Transfer – To record a transfer of appropriation and release from one budget entity account to another within the same appropriation category, or from one appropriation category to another within the same budget entity. The transfer must not exceed five percent or \$250,000 of the original approved budget, whichever is greater, pursuant to s. 216.292(2), F.S. The state fund type must be the same. Receiving side (see TR 62).
- 68 Increase Appropriation Balance and Increase Release Balance -**
Agency Transfer/Release – To record a transfer of appropriation and release from one budget entity account to another within the same appropriation category, or from one appropriation category to another within the same budget entity. The transfer must not exceed five percent or \$250,000 of the original approved budget, whichever is greater, pursuant to s. 216.292(2), F.S. The state fund type must be the same. Receiving side (see TR 63).
- 70 Increase/Decrease Unbudgeted Reserve Balance –**
Reserves – To record reserves or unreleased appropriations.
- 73 Increase/Decrease Mandatory Reserve Balance –**
Mandatory Reserves – To record a mandatory reserve.
- 90 Increase/Decrease Appropriation Balance –**
Certification Forward Appropriation – To record certification forward appropriation as determined by EOG.

Central Accounting Transaction Codes

- 91 Increase/Decrease Release Balance –**
Certification Forward Release – To record the release of the certification forward appropriation as determined by EOG.
- 92 Decrease Appropriation Balance-**
7/1 or 4/1 Reversion (Operations) – To record unspent and not obligated released appropriation of certification forward.
- 93 Decrease Release Balance -**
12/31 Certification Forward Reversion – To record unspent released appropriation.
- 94 Decrease Appropriation Balance –**
7/1 or 4/1 Reversion (Fixed Capital Outlay) – To record unspent and not obligated released appropriation of certification forward.

For those balances that indicate to increase/decrease, the calculation will be based on whether or not you enter a negative sign after the amount. If a negative sign is entered, the balance will be decreased; if not, the balance will be increased.

For those balances that indicate to decrease, the calculation will still be based on whether or not you enter a negative sign. However, if a negative sign is entered, the balance will actually be increased. If a negative sign is not entered, the balance will be decreased.

For those balances that indicate to increase, the calculation will increase the balance if no negative sign is entered. If a negative sign is entered, the calculation will decrease the balance.

Budget Amendment Procedures for Requesting A 5% or \$250,000 (Whichever is Greater) Movement of Budget Authority

When a JRO determines that a movement of budget authority is necessary, the Unexpended Release Balance in the appropriation category that you will be transferring budget authority from should be checked in the Department of Financial Services (DFS) State Accounts File by your office (if you have access) or the JAC Budget Office to ensure that there is sufficient budget available that can be transferred as requested. All invoices that have been sent to the JAC Accounting Office for payment processing but have not yet been paid and posted to the State Accounts File by DFS, should be taken into consideration when checking the Unexpended Release Balances.

Please note that you cannot move budget authority between funds with a budget amendment. That type of transfer requires the movement of expenditures and is processed with a request made by your office directly to the JAC Accounting Office.

If there is an adequate Unexpended Release Balance in order to process a budget amendment, go to the following link to fill out the Budget Amendment Request Form:

<http://www.justiceadmin.com/ClientAgencies/Budget%20Deficit%20Procedures/5PercentForm.pdf>

Step 1. From the drop-down box, select your agency and circuit/region (as applicable).

Step 2. Select the appropriate fund (e.g., General Revenue, Grants and Donations Trust Fund)

Step 3. Select the type of budget movement you are requesting- [i.e., between different appropriation categories within the same budget entity and fund, **or** between budget entities within the same appropriation category and fund].

If you are initiating budget movement between budget entities, then the budget entity you are moving funds to must be listed under the section entitled “Move to Entity.”

Step 4. Determine the impact [recurring or non-recurring]. Budget amendments are only good for the current fiscal year. Therefore, if you would like the exact amount of the budget transfer to be recurring in subsequent years, mark “Yes” in the Recurring Impact section of the Budget Amendment Request Form. Otherwise, mark “No.”

When the budget amendment is approved and if it is in the timeframe during the fiscal year to submit a Legislative Budget Request (LBR) or Amended LBR; the JAC Budget Office will input the necessary LBR issue (within the 1600 level issue

Budget Amendment Procedures for Requesting A 5% or \$250,000 (Whichever is Greater) Movement of Budget Authority

code series) in your office's LBR to reflect a request for re-approval of the budget amendment.

Step 5. If you are requesting a 5-Day Unlimited Transfer, a budget amendment summary form must be completed with full justification for the budget action. Section 216.292 (2)(b)1., F.S., limits the appropriation categories that can be utilized in this type of transfer.

Step 6. Type "GR" in the Revenue Source column if the transfer is for General Revenue. If the transfer is for a trust fund, the source of funds must be listed (i.e., Article V-Traffic Fines, Restitution, Cost of Prosecution, County Information Technology contract, VOCA, or VAWA). A numeric organizational code from your account code listing may also be noted to further identify the desired cost center to post to in FLAIR after the budget transfer is approved by OPB.

Step 7. Enter the amounts "from" and "to" onto the form on the desired appropriation category or categories lines. **Enter whole dollars only.** PLEASE DO NOT enter cents or use any type of punctuation marks. The form will automatically convert the amount "from" to a negative number and the amount "to" will automatically show as a positive number. Therefore, do not insert plus or minus signs in front of the dollar amounts.

Step 8. Provide a brief reason why the budget amendment is being requested.

Example Statement: The ___ Office in the ___ Judicial Circuit does not have sufficient budget authority in the Other Personal Services (OPS) category to meet this fiscal year's remaining obligations.

Step 9. Date and sign the completed form. An employee who is authorized to sign budget transaction requests may type their name in the authorized signature field without having to print and sign the form.

Step 10. Transmit the form electronically to the JAC Budget Office using the following email address:

Budget@justiceadmin.org

Budget Amendment Procedures for Requesting A 5% or \$250,000 (Whichever is Greater) Movement of Budget Authority

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SPECIAL NOTE REGARDING 5% or \$250k BUDGET AMENDMENTS

When there is a consistent need to request the same transfer of budget authority between the same categories every fiscal year; please consider a realignment of budget authority in your LBR or Amended LBR using Issue Code numbers 2000100 [Add] and 2000200 [Deduct]. This action will help to ensure that your operating budget is properly aligned where best and most needed to accommodate expenditures. Additionally, it will decrease the number of requests made to OPB during the fiscal year.