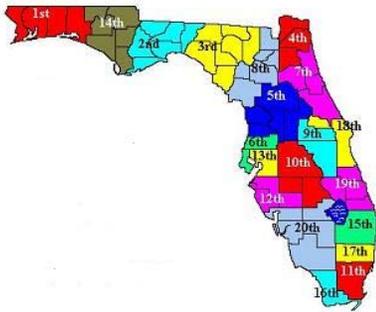




JUSTICE ADMINISTRATIVE COMMISSION



BUDGET SECTION OVERVIEW



YVONNE ENOCH, Director of Budget
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May 3, 2016

The Budget Overview – Objectives

- To provide a summary of the role, functions and primary responsibilities of the JAC Budget Office
- To provide a general outline of the State's budgeting process for securing spending authority (aka-budget authority) and making changes to the same
- To provide a basic understanding of state trust funds, their use and the reporting requirements as it relates to the submission of the annual Legislative Budget Request (LBR) document
- To provide a brief summary of the Long Range Program Plan (LRPP)



Find the Budget Office on JAC's Website

<https://www.justiceadmin.com/ClientAgencies/budget.aspx>

Contains budget amendment forms and links to the Florida Fiscal Portal, Governor's Office of Policy & Budget (OPB) memorandums and budget instructions, Revenue Estimating Conference Article V Fees & Transfers data, and Due Process Deficit Procedures





JUSTICE ADMINISTRATIVE COMMISSION



- Home
 - Our Commissioners
 - Executive Leadership
 - Executive Office
 - Client Agencies
 - About JAC
 - Accounting
 - Acquitted Defendant Refunds
 - Budget**
 - Court Appointed/IFC
 - Financial Services
 - Human Resources
 - JAC Newsletter
 - Operations
 - Registries
 - Public Records Request
 - Quick Links
 - Contact Us
- MY JAC / MY ACCESS**

Budget

Welcome

JAC's Budget Office coordinates and processes the Justice Administration Department's Long Range Program Plan (LRPP) and each budget entity's Legislative Budget Request (LBR) annually as mandated by ss. [216.013](#) and [216.023](#), F.S. , and in accordance with instructions outlined by the Governor's Office of Policy and Budget. These documents are posted to the Florida Fiscal Portal.

In addition the Budget Office provides technical assistance to 54 budget entities that JAC administratively serves (inclusive of 5 Public Defender Appellate entities), through the processing of all budget transfers and budget amendments to include those that require Legislative Budget Commission approval. This office is also responsible for the posting of all budgetary transactions into the Florida Accounting Information Resource System (FLAIR), and generates various reports from the same, as well as from the Legislative Appropriations System/Planning and Budgeting Subsystem (LASPBS) for all entities and other stakeholders.

The JAC Budget Office is also the liaison between the agencies we serve and the Governor's Office of Policy and Budget (OPB) on all budget related matters.

Legislative Budget Requests and Long Range Program Plans

[Agencies of Justice Administration - for Fiscal Years 2009 - 2017](#)  (Links to the Florida Fiscal Portal)

Office of Policy and Budget's Instructions for the Legislative Budget Request and the Long Range Program Plan

- [Fiscal Year 2016-2017 Instructions \(1.57 MB PDF\)](#) 
- [The Florida Fiscal Portal](#) 

Office of Economic and Demographic Research

- [Revenue Estimating Conference -Article V Fees-July 2015 Report](#) 



The Role of the JAC Budget Office

The JAC Budget Office is here to **SERVE YOU!**

Our primary function is to coordinate and process the Justice Administration Department's Long Range Program Plan (LRPP) and each budget entity's annual Legislative Budget Request (LBR) as mandated by ss. 216.03 and 216.023, F.S., and in accordance with instructions outlined by the Governor's Office of Policy and Budget (OPB)

In addition, the Budget Office provides technical assistance to 54 budget entities that JAC administratively serves (inclusive of 5 Public Defender Appellate entities), through the processing of various types of budget amendments that include those requiring Legislative Budget Commission approval



The Role of the JAC Budget Office (Continued)

The Budget Office is also responsible for the posting of all budgetary transactions into the official statewide accounting system known as FLAIR [Florida Accounting Information Resource System], and generating various reports from the same, as well as from the Legislative Appropriations System/Planning and Budgeting Subsystem (LASPBS) for all entities and other stakeholders

Additionally, the Budget Office is the liaison between the agencies we serve and the Governor's Office of Policy and Budget (OPB) on all budget related matters.



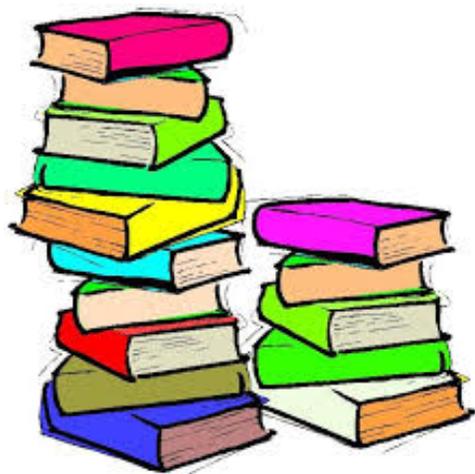
The Appropriation Process & Base Budget Process Cycle



PLEASE SEE HANDOUT #1



Legislative Budget Request [LBR]



What is the Legislative Budget Request [LBR]?

The 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 3 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.

When are agency Legislative Budget Requests [LBRs] due to JAC?

There are many phases involved in completing the LBR process which are very labor intensive and time consuming. Therefore, each agency within Justice Administration is asked to submit their upcoming Fiscal Year LBR forms and documents to the JAC Budget Office by a certain date (**usually 1 month prior to the statutorily required upload due date**) to allow sufficient time for review and to enter the data into the Legislative Appropriation System/Planning and Budget Subsystem (LASPBS).



When are the LBRs due to be posted /uploaded to the Florida Fiscal Portal (FFP)*?

All completed LBR forms and documents must be uploaded to the Florida Fiscal Portal with written notification (usually via email) from JAC to Legislative staff and the Governor's Office not later than **October 15th of each year, unless otherwise noted.**

** The Florida Fiscal Portal is a website which contains a collection of documents detailing the fiscal status of the State of Florida and other informational resources.*



The General Appropriations Act (GAA) and the Operating Budget

The **General Appropriation Act (GAA)** is the annual appropriations bill that authorizes the majority of the state's budget for a fiscal year. It is also referred to as "**The Budget**", "**The Bill**", or the **Conference Report on HBxxxx or SBxxxx** as may be applicable. The GAA also 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.



The General Appropriations Act (GAA) and the Operating Budget (Continued)

The Operating Budget begins with the total line item appropriations in the General Appropriations Act (GAA). Additional appropriations can be made in “Back of Bill” and in other substantive bills. Some appropriations may be vetoed by the Governor and thus reduce the Operating Budget. Budget amendments can also change appropriations and if the budget amendment has a recurring impact, it becomes part of the base operating budget.

The Operating Budget includes, but is not limited to, the following Operating Categories and Special Categories: Salaries & Benefits, Other Personal Services, Operations, Acquisition of Motor Vehicles, and Salary Incentive Payments.



What is an Exhibit D-3A?

The Exhibit D-3A is the most detailed level report/exhibit of all the LBR documents and provides justification and impacts of the requested funding via “Issue Narratives”. It contains a series of codes related to the funding request that includes issue codes, program components, categories, dollar amounts, and fund IDs. The narrative issues explain the need for an appropriation, and are the building blocks or framework of the appropriations bill to identify and describe increases and/or decreases to the budget.

Recurring vs. Non-Recurring Budget

Recurring

A **Recurring Appropriation** is one that is continuous and becomes part of the base budget.

Non-Recurring

A **Non-Recurring Appropriation** is one that does not continue beyond the fiscal year that it was initially appropriated and does not become part of the base budget.

Example: An Acquisition of Motor Vehicles appropriation is only available in the fiscal year that the appropriation was given. While the funding amount will appear on the following year's Exhibit D-3A in the base budget; there will be a corresponding issue that "backs out" the amount from the base.

| | <u>FY 15/16</u> | <u>FY 16/17</u> |
|--------------------------|-----------------|-----------------|
| Base Budget (IC# 1000XX) | \$50,000 | \$ 50,000 |
| Deduct (IC# 2100XX) | | \$-50,000 |



It's a Wrap!



www.clipartof.com · 1364728



Release, Post and Pay

- Funds must first be released in order to expend them. All appropriations (GAA, supplemental, and adjustments) and releases of fund transactions will be posted to the Executive Office of the Governor's **Appropriation Ledger** by the Office of Policy and Budget (OPB).
- Simultaneously, these appropriations and releases will be posted to the Department of Financial Services-Chief Financial Officer's budgetary file [known as **State Accounts**] by DFS personnel
- When the aforementioned postings are complete, the JAC Budget Office will upload the same (including allotments) to the departmental accounting records-**FLAIR**. This final posting action constitutes the availability of funds for disbursement of authorized state expenditures
- Invoices can now be processed for payment☺ by the JAC Accounting Office



How Releases are Calculated and Distributed

The Governor's Office of Policy and Budget determines how releases of appropriations will be distributed and issues a memorandum to all state agencies as such. The Annual Plan for Releases memo states that releases for General Revenue Funds for operating categories will be released at 25% in the 1st Quarter and subsequent releases will be calculated on the unreleased balance of the original approved budget adjusted for budget amendments. The memo shows all releases at 25% per quarter however:

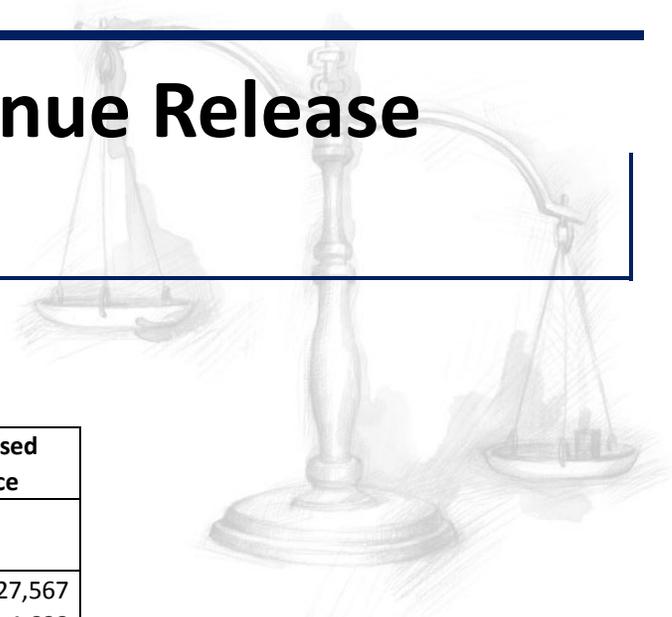
- The actual percentages as posted to the Appropriation Ledger are: 25% of the original approved budget in the First Quarter. [This leaves three quarters remaining to be released]. **The Second Quarter Release is calculated at 33.333% of the unreleased budget balance after the 1st Quarter.** With two quarters remaining, the Third Quarter Release is calculated at 50% of the unreleased budget balance after the 2nd Quarter. **The Fourth Quarter Release is calculated at 100% of the remaining unreleased budget balance.**

How Releases are Calculated and Distributed (Continued)

- General Revenue appropriations that are \$25,000 or under are released at 100% of the original appropriation
- Any subsequent budget that is provided via a 5% budget amendment will be released at 100% as long as there is a sufficient unexpended release balance; if not, the release will be based on the applicable percentage that has already been released
- Trust Funds are initially released at 100% of the original appropriation and any subsequent budget that is provided via budget amendment will also be released at 100%



Sample – S&B General Revenue Release Calculation



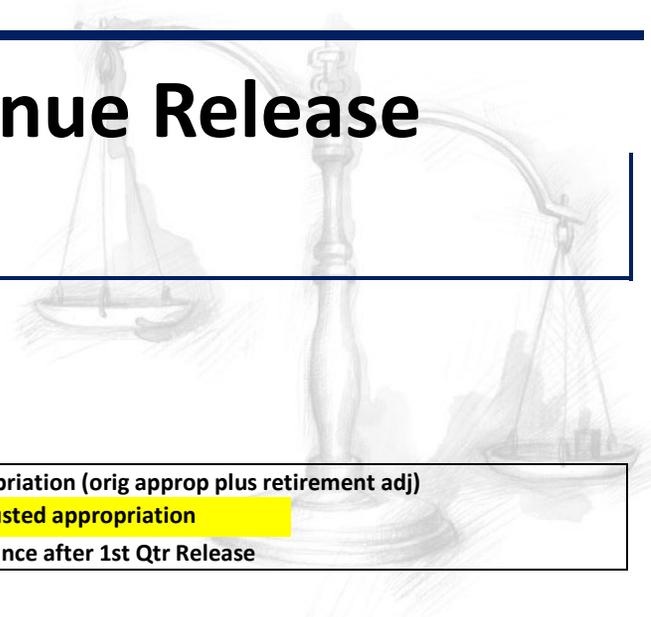
Salaries & Benefits Category

| | | GRAND TOTAL APPROPRIATION | TOTAL 1st Qtr Rls @ 25% | Unreleased Balance |
|-------------|------------------|---------------------------|---------------------------------|---------------------------------------|
| | GAA July 1, 2015 | | | |
| | Admin Funds Adj | | | |
| Orig Approp | \$ 5,770,089 | \$ 5,770,089 | \$ 1,442,522 | \$ 4,327,567 |
| Retirement | \$ 6,250 | \$ 6,250 | \$ 1,563 | \$ 4,688 |
| | | | \$ 1,444,085 | \$ 4,332,254 |
| Adj Approp | | \$ 5,776,339 | | |
| | | | [\$5,776,339 x 25%=\$1,444,085] | [\$5,776,339-\$1,444,085=\$4,332,254] |

| Unrels Bal after 1st qtr | Total 2nd Qtr Rels | Unrels Bal after 2nd qtr | Total 3rd Qtr Rels | Unrels Bal after 3rd qtr | Total 4th Qtr Rels | TOTAL FY Release |
|--------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|------------------|
| \$ 4,327,567 | \$ 1,442,508 | \$ 2,885,059 | \$ 1,442,530 | \$ 1,442,530 | \$ 1,442,529 | \$ 5,770,089 |
| \$ 4,687 | \$ 1,562 | \$ 3,125 | \$ 1,563 | \$ 1,563 | \$ 1,563 | \$ 6,250 |
| \$ 4,332,254 | \$ 1,444,070 | \$ 2,888,184 | \$ 1,444,092 | \$ 1,444,093 | \$ 1,444,092 | \$ 5,776,339 |
| | 33.333% | | 50% | | 100% | |



Sample – S&B General Revenue Release Calculation (Continued)



| | | | |
|--------------------|----|------------------|--|
| | \$ | 5,776,339 | adjusted appropriation (orig approp plus retirement adj) |
| 1st QTR RLS | \$ | <u>1,444,085</u> | 25% of the adjusted appropriation |
| | \$ | 4,332,254 | unreleased balance after 1st Qtr Release |

| | | | |
|--------------------|----|-----------------------|--|
| | \$ | 4,332,254 | unreleased balance of adj approp after 1st Qtr Release |
| | | with 3 qtrs remaining | |
| 2nd QTR RLS | \$ | <u>1,444,070</u> | represents 33.333% of the unreleased balance |
| | \$ | 2,888,184 | |

| | | | |
|--------------------|----|-----------------------|--|
| | \$ | 5,776,339 | adjusted appropriation |
| | \$ | (1,444,085) | less 1st qtr release |
| | \$ | (1,444,070) | less 2nd qtr release |
| | \$ | <u>2,888,184</u> | unreleased balance of adj appropriation after 1st & 2nd qtr rels |
| | | with 2 qtrs remaining | |
| 3rd QTR RLS | \$ | <u>1,444,092</u> | represents 50% of the unreleased balance |

| | | | |
|--------------------|----|------------------|---|
| 4th QTR RLS | \$ | <u>1,444,092</u> | represents 100% of the unreleased balance |
|--------------------|----|------------------|---|

Can Approved Operating Budgets Be Amended?

- **Yes ☺.** Amendments to the original approved operating budget can be made upon request through the Executive Office of the Governor [EOG]-Office of Policy and Budget [OPB] and the Legislative Budget Commission [LBC] where applicable pursuant to ss. 216.181 and 216.292, F.S.
- Amendments to an agency's approved operating budget must comply with certain guidelines in order to be approved by OPB or the LBC. (Please refer to s. 216.181, F.S., for those guidelines)
- The movement of appropriations via a budget amendment may be authorized by OPB whenever it is deemed necessary by reason of changed conditions. (Please refer to s. 216.292, F.S.)
- Certain movements of appropriations may be authorized with the approval of the Legislative Budget Commission (LBC) only, and require extensive justification and detail. (Please refer to s. 216.292, F.S.)



Most Common Type of Budget Amendment Is the 5% or \$250,000 (whichever is greater) (FKA-Budget Transfers)

- There are two types of 5% Budget Amendments:
(Reference s. 216.292(2)(a)1. – 2., F.S.)
 - **Within a budget entity**, between appropriation categories within identical funds; **or**
 - **Between budget entities**, within identical appropriation categories and identical funds.
- The Governor’s Office of Policy and Budget (OPB) has a 3-day review period for all agency 5% or \$250,000 Budget Amendments.

(Reference s. 216.292(2)(a)4., F.S.)

“Notice of proposed transfers under sub-paragraphs 1 and 2 shall be provided to the EOG and Chairs of the Legislative Appropriations Committees at least 3 days prior to agency implementation.”





5% Budget Amendment vs. Expenditure Journal Transfer (JT)

5% or \$250k (whichever is greater) Budget Amendment Request Form*

- Use to move budget authority within identical funds (GR or Trust) between categories within your own budget entity
- Use to move budget authority within identical funds (GR or Trust) between your budget entity and another budget entity within the same categories
- Upon completion, submit this form to the JAC Budget Office for processing

***Special Note:** You cannot transfer budget authority between funds via this form. Transfers of that type are accomplished via expenditure journal transfers and, if the transfer is of a permanent nature, it must be addressed in a LBR realignment issue or via a budget amendment

Expenditure Journal Transfer (JT) Request Letter/Memorandum

- Use to transfer/move expenditures between funds. (This action will restore budget in one fund while utilizing it in another fund)
- Upon completion, submit the Letter to the JAC Disbursement Office (your assigned accountant) for processing
- For more information regarding transfers of this kind please contact Vicki Nichols, Director of Accounting

Agency 5% or \$250,000 (whichever is greater)

Budget Amendment Data Entry Form

- Complete the electronic form through the JAC Website
 - Budget Page

<https://www.justiceadmin.org/sa/budget/5percentForm.pdf>

- Print, manually sign and date the form
- Submit the form to the JAC Budget Office via e-mail

budget@justiceadmin.org



Procedures for Completing the 5%/\$250k Budget Amendment Form

PLEASE SEE HANDOUT #2



Other Operating Budget Amendment Types

Requires OPB review AND 14 consecutive day legislative consultation:

- Increases in trust fund authority up to \$1 Million in order to implement a current fiscal year contract or grant
- Changes in existing performance measures

Requires review and 3 working days consultation

- Early Release of General Revenue Funds

Requires review only by OPB

- Movement of salary rate between budget entities

Requires notification only to OPB

- Changes in approved pay plan
- Due Process deficits and reallocation of initial appropriations

Other Operating Budget Amendment Types (continued)

Requires approval by the Legislative Budget Commission (LBC)*:

- Movement between categories of General Revenue appropriations in excess of the 5% or \$250k (whichever is greater) transfer authority
- Changes to trust fund appropriations in excess of \$1 Million
- Increase in authorized salary rate [as provided in the GAA]
- FTEs in excess of those fixed by the Legislature [as provided in the GAA] in order to implement a current fiscal year contract or grant

*The Legislative Budget Commission (LBC) is a standing committee of the Legislature comprised of fourteen (14) members created to:

Review and approve or disapprove agency requests to amend original approved budgets; review agency spending plans; review the recommendations of the Technology Review Workgroup regarding information technology issues; and take other actions related to the fiscal matters of the state, as authorized by law.

- In addition, the Chair and Vice Chair of the Commission, on behalf of the Legislature, may object to any agency action that exceeds the authority delegated to the executive or judicial branches, or is contrary to legislative policy and intent, regardless of whether that action is subject to legislative consultation or Commission approval.



Non-Operating Budget Authority (s. 216.181(12), F.S.)

- **Non-Operating Budget Authority is not appropriated in the General Appropriations Act.** It is established and provided to agencies by the Governor's Office of Policy and Budget [OPB] annually on July 1st of each new fiscal year. It is usually based on the current fiscal year's non-operating budget authority as of May 1st and is adjusted for changes that agencies may need due to known factors or reasonable estimates of revenues and expenditures.
- It is used for refunds, payments to the US Treasury, payments of the Service Charge to the General Revenue Fund, purchase of investments, transfers of funds specifically required by law, distributions of assets held by the state in a trustee capacity as an agent of fiduciary, etc.
- An exercise initiated by OPB to review and secure non-operating budget authority in the upcoming fiscal year, occurs in mid-May.

Non-Operating Budget Authority (s. 216.181(12), F.S.) (Continued)

- Once the initial budget authority is provided in July, a request can be made to increase the appropriation at anytime during the fiscal year via the submission of a budget amendment.

Please note that increases in non-operating budget authority can not be obtained via the use of the 5%/\$250k budget amendment between categories, budget entities or funds.

- For JAC entities, non-operating budget authority primarily consists of Service Charge to General Revenue, Refunds of State Revenue, Refunds of Non-State Revenue and in some entities, Transfers.
- Just like the operating budget, non-operating budget must be released, posted to the Appropriation Ledger, the CFO's State Accounts Ledger, and FLAIR before expenditures can be made against it.



Money, Money, Money, Money, Moneeeee Trust Funds!



Budget Authority (aka spending authority) vs Cash

Budget Authority*

- **Budget authority is the ability or right to expend the appropriations that have been provided by the Legislature via the General Appropriations Act (GAA).**

*The term budget authority is quite often used interchangeably with spending authority

Budget Authority (aka spending authority) vs Cash (Continued)

Cash

Cash is money \$\$\$\$ or actual dollars equating to a bank account that is given or donated by a public or private entity and is deposited into the State Treasury

Special Note: For trust funds only, there must be sufficient cash available in order to use the budget authority that is provided and available at the time a disbursement is made.

Example: If there is \$100,000 in budget authority but only \$75,000 available in trust fund cash, you will only be allowed to use \$75,000 in budget authority. You must wait until additional cash is received in order to spend the remaining \$25,000 you have budget authority. Having more budget authority available than cash is referred to as “Unfunded Budget.”

What is a Trust Fund?



- **A Trust Fund serves as a depository for funds that are earmarked for a specified purpose which may 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.
- **A Trust Fund must have specific sources of receipts/revenues** [*state, federal, municipal, etc.*] and can have certain restrictions or prohibitions as to allowable expenditures from the trust fund or types of receipts deposited thereto.
- **There are nine primary trust funds within Justice Administration**, and the combined FY 15/16 appropriations account for \$140,251,497, or approximately 0.283% of the overall State of Florida's \$49.5 Billion Trust Fund Budget.
- **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.**

Trust Funds Within Justice Administration



SARTF



PDRTF



CSTF



ICrimDTF / ICivDTF



FISTF



GDTF



CRTF



CCRTF



Trust Funds- LBR Schedule I Series

- ❖ **Required Reporting Forms:**
 - Schedule IC- Reconciliation of Unreserved Fund Balance
(JAC will complete this form on behalf of all circuits and offices)
 - Schedule I- Trust Funds Available
(OPB requires each circuit/office to provide estimated receipts for the current and request fiscal year)
 - Schedule IB- Detail of Unreserved Fund Balance
(JAC will complete this form on behalf of and in consultation with all circuits and offices)
 - Schedule IC Reconciliation of Beginning Trial Balance to Schedule I and IC
(JAC will complete this form on behalf of and in consultation with all circuits and offices)

Trust Funds-LBR Schedule I Series (Continued)

- Schedule I Narratives

Circuits/ offices must provide the Methodologies used to determine estimated receipts and also show the associated calculations.

JAC will provide calculations for the 5% RESERVE and 8% SCGR as well as provide explanations for applicable Section III Accounting Adjustments as reflected in the FINAL 6-30-XX Trial Balance Report)

- Interagency Transfers of Funds (\$100,000 or more) From other Entities

JAC will complete this form on behalf of and in consultation with all circuits and offices

- Chief Financial Officer Certification

Circuits/Offices must provide email to OPB Trust Fund Unit

FOR A DETAILED DESCRIPTION OF EACH FORM, PLEASE REFER TO OPB's SCHEDULE 1 INSTRUCTIONS OR CONTACT THE JAC BUDGET OFFICE STAFF



Trust Funds Schedule I – Format

- ❖ 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 [Actual Prior Year; Current Year Estimate; and Request Year Estimate] as follows:
 - **Column A01** – displays the prior fiscal year – just ended (FY 2014-15)
 - **Column A02** – displays the current fiscal year estimate (FY 2015-16)
 - **Column A03/A12** – displays the agency request for the budget request year (FY 2016-17). This is input by JAC into Column A03 and systematically via LASPBS becomes Column A12 after submission of the LBR.
 - A fourth column, **A04** – displays the agency’s nonrecurring portion of the amounts entered in Column A03/A12

Trust Funds Schedule I – Format (Continued)

- ❖ **The Schedule I Report Is Divided Into Five Sections as follows:**
 - 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

Agencies Data Entry Form – TF Schedule I (Section I-Estimated Receipts Portion Only)

| | | TITLE | | | | CODE | | | | |
|-------------------------------------|--------------|------------------------|-------------|---------------------|-------------------|----------|---|---|--|--|
| DEPARTMENT: | | Justice Administration | | | | 210000 | | BUDGET PERIOD 2016-2017 | | |
| BUDGET ENTITY: | | Office Name: | | | | 21XXZZ00 | | | | |
| FUND: | | (Fund Title Name) | | | | 2xxx | | | | |
| SECTION I: DETAIL OF REVENUES (TFR) | | | | | | | | | | |
| Line # | Description | Rev/Adj Code | Serv Charge | Statutory Authority | Matching State IC | Local IC | Enter CY Est Revenues Column A02 FY 2015-16 | Enter Request Yr Est Revenues Column A03 FY 2016-17 | Enter Request Yr Non-recurring Column A04 FY 2016-17 | |
| LIST EACH REVENUE SOURCE: | | | | | | | | | | |
| 01 | | XXXXXX | Y/N | XXXXXX | XXXX | XXXX | \$xxxxxxxx | \$xxxxxxxx | \$xxxxxxxx | |
| 02 | | | | | | | | | | |
| 03 | | | | | | | ENTER WHOLE DOLLARS ONLY, NO CENTS. | | | |
| 04 | | | | | | | | | | |
| 05 | | | | | | | | | | |
| 06 | | | | | | | | | | |
| 07 | | | | | | | | | | |
| 08 | | | | | | | | | | |
| | TOTAL | | | | | | \$ | \$ | \$ | |



Trust Funds Schedules IC, I, and IB



LET'S TAKE A CLOSER LOOK



Avoid Showing Negative Unreserved Fund Balances On The Trust Fund Schedule I Reports

In any reporting period (current or requested fiscal year), the estimated receipts combined with the prior year carry forward 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

Any negative unreserved fund balances must be eliminated by either increasing the estimated receipts (where feasible) or reducing estimated expenditures/budget authority before final submission into LASPBS and upload of the Schedule I Reports to the Florida Fiscal Portal

Strategies To Eliminate Negative Unreserved Fund Balances On The Schedule I Report

OPTION 1

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.

OPTION 2

Decrease Expenditures/Budget Authority

If the decrease is for the current year, notify JAC of the exact amount to reduce and a line item adjustment called "UNFUNDED BUDGET" will be entered in Section II. 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 reduced by this action.

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.

TRUST FUND SCHEDULE I NARRATIVE

(required for each trust fund)



INSERT PAGE TITLE: FY 2016-2017 LEGISLATIVE BUDGET REQUEST

INSERT OFFICE/CIRCUIT NAME & # :

INSERT TRUST FUND NAME:

INSERT NAME OF PERSON WHO COMPLETED FORM AND TELEPHONE #:

Information To Be Reported On This Form:

5 Percent State Trust Fund Reserve:

Show a detailed calculation of the 5 percent trust fund reserve (calculated on recurring FY 15/16 estimated revenue)

JAC WILL PROVIDE CALCULATIONS BASED ON APPLICABLE ESTIMATED RECEIPTS SHOWN IN CURRENT YEAR COLUMN

8 Percent Service Charge to General Revenue:

Show a detailed calculation of the 8 percent SCGR for FY 15/16 and FY 16/17 (calculated on recurring FY 15/16 and FY 16/17 estimated revenue). **JAC WILL PROVIDE CALCULATIONS BASED ON APPLICABLE ESTIMATED RECEIPTS SHOWN IN EACH YEAR. ONLY RECEIPTS CODED TO REVENUE THAT IS EXEMPT FROM THE SCGR WILL BE EXCLUDED FROM THE CALCULATION. FEDERAL FUNDS ARE GENERALLY ALWAYS EXCLUDED FROM THE SERVICE CHARGE ASSESSMENT.**

Accounting Adjustments:

Provide detailed explanations for each item on the Schedule 1, Section III Adjustments. **JAC WILL PROVIDE EXPLANATIONS BASED ON ANY ADJUSTING ENTRIES THAT ARE MADE AND SUPPORTED BY THE ACCOUNTING RECORDS**

Revenue Estimating Methodology:

Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2015-2016 and FY 2016-2017 as shown on the Schedule I Report. **REPORTING AGENCIES MUST PROVIDE INFORMATION VIA THE SCHEDULE 1 NARRATIVE, AS TO HOW ESTIMATED RECEIPTS WERE DETERMINED WHICH INCLUDE PROVIDING CALCULATIONS.**



Schedule I – Trust Fund Narrative Data Entry Form

NARRATIVE INFORMATION
TO BE COMPLETED SEPARATELY FOR EACH TRUST FUND

FY 2016-2017 LEGISLATIVE BUDGET REQUEST

Circuit / Office Name _____ Circuit /Office # _____

Trust Fund Name _____ Trust Fund ID # _____

Name of Person Completing This Form _____ (print)

Telephone # _____ Date Submitted To JAC _____

Revenue Estimating Methodology (use additional pages if necessary)



Chief Financial Officer Certification of Estimated Receipts

An email certification from the agency's CFO or designee is required to be sent to the Governor's Office of Policy and Budget-Trust Fund Unit by the time of submission of the LBR or shortly thereafter.

(Offices are asked to please copy the JAC Budget Office on this email).

Example Language for email is as follows:

"Dear Mrs. Harris,

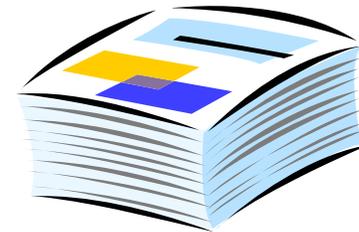
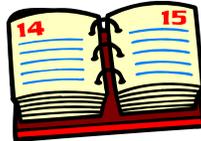
The Office of the _____, (circuit# or district#), confirms that the estimated receipts as reported on the Schedule 1 document, are the most accurate figures based on available information at the time of submission of the FY 2016-2017 Legislative Budget Request. This office will notify the OPB Trust Fund Unit if any significant changes in revenue estimates occur prior to the issuance of the Governor's Budget Recommendations".



Long Range Program Plan (LRPP)

s. 216.013, F.S.

- Purpose
- Due Dates
- Format/Layout
- Required Forms
- Reporting Requirements



Long Range Program Plan (LRPP)

Mission Statement

Performance Measures

Standards

Trends & Conditions

Goals SWOT

Activities

outcomes

outputs

Services

Objectives

Unit Cost



What is the Long Range Program Plan (LRPP)?

The LRPP document provides the framework for justifying an agency's budget and regards program planning and performance measurement. It is the beginning point in the planning and budgeting process.

It is a goal-based plan with a five year forecast and incorporates an agency's prior year achievements, future goals, and objectives that are an integral part in carrying out an agency's mission. All services and functions must be carefully reviewed to determine if they should be continued, modified, or if funds should be reallocated based on agency priorities.

When are the LRPP forms due to JAC?

There are many phases involved in completing the LRPP process which is very labor intensive and time consuming. Therefore each agency within the Justice Administration is asked to please **submit their LRPP information to the JAC Budget Office by mid-August** of each fiscal year in order to allow sufficient time for review and upload to the Florida Fiscal Portal (FFP)*. [There is a link to the FFP on JAC's website].

**The Florida Fiscal Portal is a website which contains a collection of documents detailing the fiscal status of the State of Florida and other informational resources.*



When is the LRPP due to be posted to the Florida Fiscal Portal (FFP)?

The LRPP document must be completed at the Department (Justice Administration) level and is required to be uploaded to the FFP with written notification from JAC to the Legislature and Governor that it has been done, not later than **September 30th** of each fiscal year.

LRPP Structure

Format / Layout

- Transmittal Letter
- Title Page
- Agency Mission and Goals
- Agency Objectives **(must have at least 1 objective for each goal)**
- Agency Service Outcomes and Performance Projection Tables
- Linkage to the Governor's Priorities
- Trends & Conditions Statement



LRPP Structure (Continued)

Format / Layout

- Exhibit II – Performance Measures and Standards
- Exhibit III – Assessment of Performance for Approved Performance Measures
- Exhibit IV – Performance Measure Validity and Reliability
- Exhibit V – Associated Activities Contributing to Performance Measures
- **Exhibit VI – Unit Cost Summary**

Please Help Us To Better Serve You



Please always carefully review any data that is sent to you or that you are submitting to the Budget Office, and notify us immediately of any discrepancies.



Use the designated budget@justiceadmin.org mail group (or lrpplbr@justiceadmin.org during LRPP & LBR processing season) to submit all documents electronically. This will ensure that your information is distributed to all staff within the JAC Budget Office.



Complete and submit all documents within the time frames requested to avoid delays in processing or approval.

Most Frequently Asked Questions



PLEASE SEE HANDOUT #3

Budget Office Contact Information



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Additional Questions and General Discussion



Helpful Links

- **Florida Fiscal Portal (FFP):**
<http://floridafiscalportal.state.fl.us/>
- **JAC Website:** (contains link to FFP and OPB Budget Instructions and forms)
<https://www.justiceadmin.org/ClientAgencies/budget.aspx>
- **Florida Senate:**
<http://flsenate.gov>
<http://www.flsenate.gov/Committees/Show/ACJ/>
<http://www.flsenate.gov/Session/Appropriations/2016>
- **Florida House of Representatives:**
<http://myfloridahouse.gov>
<http://www.myfloridahouse.gov/Sections/Committees/committeesdetail.aspx?TermId=86&CommitteeId=2835>

