
 **JUSTICE ADMINISTRATIVE COMMISSION** 



Budget Overview


Mailea Adams
Budget Director
May 3, 2022

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Budget Overview Objectives

- ✓ Provide a summary of the role and responsibilities of the JAC Budget Office
- ✓ Describe the State Budget Cycle and Appropriation Process
- ✓ Review Obtaining and Managing an Appropriation




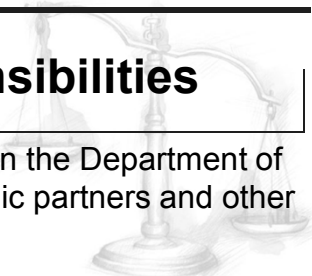
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Role and Responsibilities

Here to serve the budget entities in the Department of Justice Administration, our strategic partners and other stakeholders.

- Post transactions into the Florida Accounting Information Resource System (FLAIR).
- Generate reports from FLAIR and the Legislative Appropriations System/Planning and Budgeting Subsystem (LASPBS).
- Process budget transfers and amendments.





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Role and Responsibilities

- Coordinate and process the Department's Long Range Program Plan and each budget entity's annual Legislative Budget Request.
- Serve as a liaison between JROs and the Governor's Office of Policy and Budget on all budget related matters.




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Budget Cycle and Appropriation Process



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What is *The Budget* ?

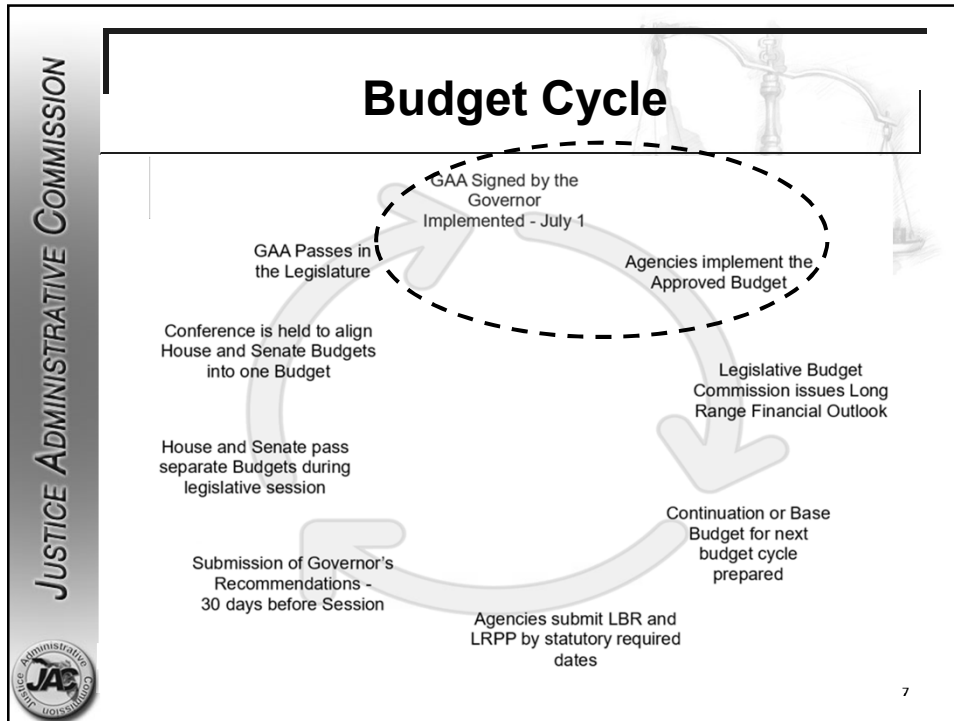
The Florida Constitution requires the Florida Legislature to develop and pass a balanced state budget each year. This is the **ONLY** bill that Legislators are required to pass each year and is formally known as the General Appropriations Act.

While it may seem like all of the budget development work occurs during the Legislative Session, this is actually a year-round cycle that involves several steps.

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General Appropriations Act

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

The GAA is referred to as The Budget, The Bill or The Conference Report on SB 2500 or HB 5001(as applicable).

The GAA includes proviso language which qualifies or restricts appropriations.

★ **Appropriation:** *legal authorization granted by the Legislature to make expenditures for specific purposes within authorized amounts.*

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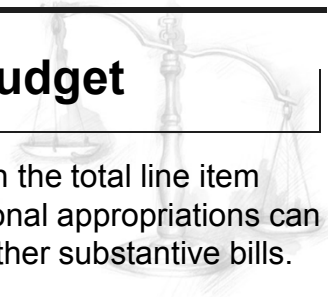
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Operating Budget

The Operating Budget begins with the total line item appropriations in the GAA. Additional appropriations can be made in “Back of Bill” and in other substantive bills.

Appropriations may be vetoed by the Governor, reducing the Operating Budget.

Administered Funds Appropriations are included in the GAA but are not included in the individual line item appropriations of an agency.



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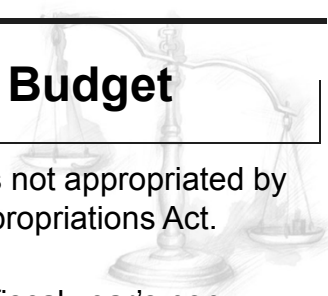
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Non-Operating Budget

Non-Operating budget authority is not appropriated by the Legislature in the General Appropriations Act.

It is usually based on the current fiscal year’s non-operating budget authority and is adjusted for changes that agencies may need due to known factors or reasonable estimates of revenues and expenditures.

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.



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Budget Funding Sources

General Revenue:

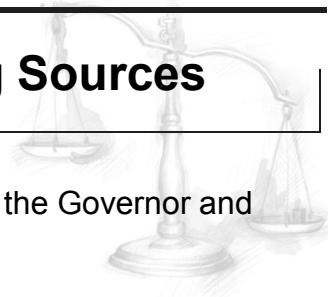
- State tax revenues available to the Governor and Legislature for any use.


State Trust Funds:

- Monies that are collected and earmarked by law for specific purposes.

Federal Trust Funds:

- Monies that are provided to the State by the Federal Government for specific purposes.




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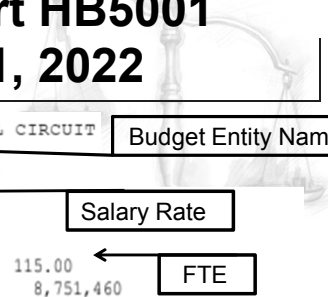
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Conference Report HB5001 Effective July 1, 2022

PROGRAM: STATE ATTORNEYS - SECOND JUDICIAL CIRCUIT Budget Entity Name

APPROVED SALARY RATE	6,876,042		
		Salary Rate	
782 SALARIES AND BENEFITS POSITIONS	115.00		FTE
FROM GENERAL REVENUE FUND	8,751,460		
FROM STATE ATTORNEYS REVENUE TRUST FUND			709,039
FROM FORFEITURE AND INVESTIGATIVE SUPPORT TRUST FUND			600
FROM GRANTS AND DONATIONS TRUST FUND			885,518
783 OTHER PERSONAL SERVICES		Category	
FROM GENERAL REVENUE FUND	26,083		Fund Sources
FROM STATE ATTORNEYS REVENUE TRUST FUND			121,417

Line Number




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Appropriation Release

An OPB memorandum outlining the Annual Plan for Releases is provided to all state agencies in July each fiscal year.

- ❑ General Revenue (GR) authority in operating categories in excess of \$25,000 is usually released at 25% in the 1st Quarter. Subsequent releases will be calculated on the unreleased balance of the original approved budget adjusted for budget amendments. GR appropriations less than \$25,000 are usually released 100% in the first quarter.
- ❑ Trust Fund (TF) authority is usually fully released in the first quarter.

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



Appropriation Release

All appropriation sources and releases of fund transactions will be posted to the Executive Office of the Governor's Appropriation Ledger by OPB.

Simultaneously, they will be posted to the Department of Financial Services (DFS) Chief Financial Officer's (CFO's) budgetary file referred to as State Accounts by DFS personnel.

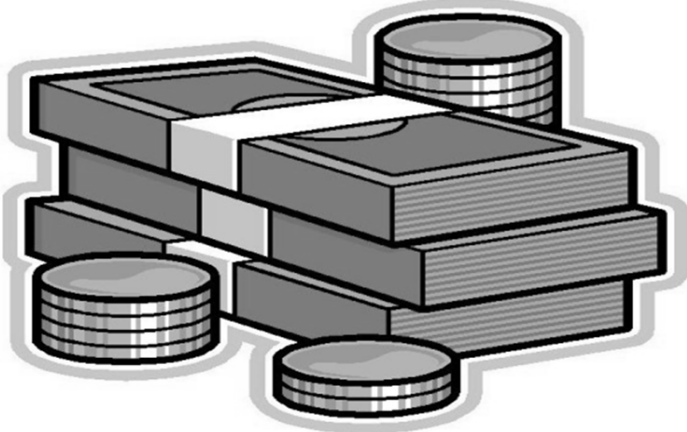
The JAC Budget Office then uploads the same to FLAIR for the departmental accounting records. This constitutes the availability of funds for disbursement of authorized state expenditures.

- ❖ Invoices can then be processed for payment by the JAC Accounting Office.



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Obtaining Appropriations



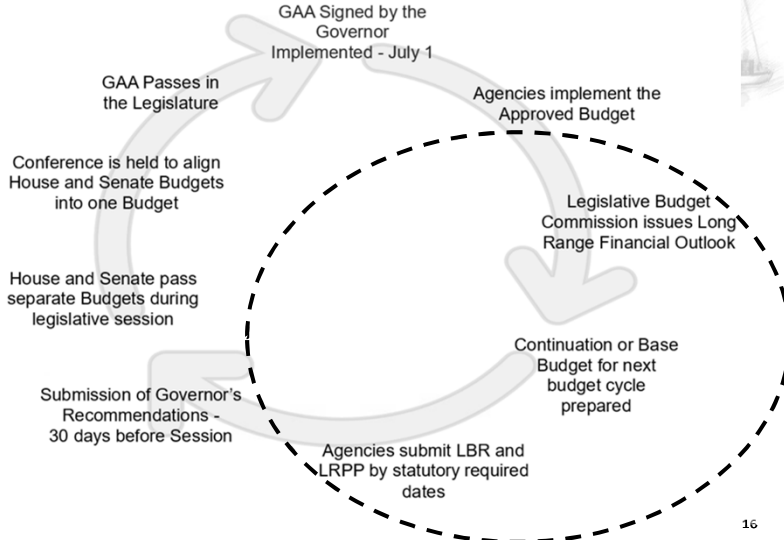
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JAC
JUSTICE ADMINISTRATIVE COMMISSION

Detailed description: This slide features a vertical title bar on the left with the text 'JUSTICE ADMINISTRATIVE COMMISSION' and a circular logo at the bottom containing 'JAC' and 'JUSTICE ADMINISTRATIVE COMMISSION'. The main content area has a title 'Obtaining Appropriations' at the top. Below the title is a 3D illustration of several stacks of banknotes and coins, representing money. The number '15' is located in the bottom right corner of the slide.

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Budget Cycle



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JAC
JUSTICE ADMINISTRATIVE COMMISSION

Detailed description: This slide features a vertical title bar on the left with the text 'JUSTICE ADMINISTRATIVE COMMISSION' and a circular logo at the bottom containing 'JAC' and 'JUSTICE ADMINISTRATIVE COMMISSION'. The main content area has a title 'Budget Cycle' at the top. Below the title is a circular flow diagram with a dashed outer border and a solid inner border. The cycle consists of the following steps: 'GAA Signed by the Governor Implemented - July 1' at the top; 'Agencies implement the Approved Budget' on the right; 'Legislative Budget Commission issues Long Range Financial Outlook' on the right; 'Continuation or Base Budget for next budget cycle prepared' at the bottom; 'Agencies submit LBR and LRPP by statutory required dates' at the bottom; 'Submission of Governor's Recommendations - 30 days before Session' on the left; 'House and Senate pass separate Budgets during legislative session' on the left; 'Conference is held to align House and Senate Budgets into one Budget' on the left; and 'GAA Passes in the Legislature' on the left. The number '16' is located in the bottom right corner of the slide.



Long Range Financial Outlook

The Long-Range Financial Outlook (Outlook) is issued annually by the Legislative Budget Commission as required by Article III, Section 19(c)(1) of the Florida Constitution.

The Outlook provides a longer-range picture of the state's fiscal position that integrates expenditure projections for the major programs driving Florida's annual budget requirements with the latest official revenue estimates.

The 2021 Outlook includes projections for Fiscal Years 2022-23, 2023-24, and 2024-25. The estimates included in the Outlook are based upon the summer 2021 estimating conference results and recent historical experience.

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Base Budget

Florida's Budget is developed incrementally.

Budget issues are added or subtracted from the base budget or transferred within the base.



★ **Base Budget:** *the continuation of the current year budget minus non-recurring funding plus annualization and interim adjustments.*

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Long Range Program Plan

The Long Range Program Plan (LRPP) is developed on an annual basis by each state agency.

Each LRPP is developed by examining the needs of agency customers and clients and by proposing programs, as well as associated costs, to address those needs.

Ideally, the LRPP provides the framework and context for preparing the Legislative Budget Request.

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Agency Legislative Budget Request

The Legislative Budget Request (LBR) is a document that contains numerous exhibits and schedules which show the accounting and budgetary picture of an agency for three fiscal years.

★ **LBR:** *A request to the Legislature for the funds and budget authority 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.*



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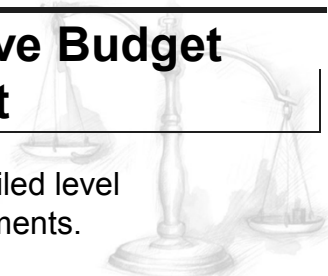
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Agency Legislative Budget Request

The Exhibit D-3A is the most detailed level report/exhibit of all the LBR documents.

It provides justification and impacts of the requested funding through Issue Narratives.

Issue Narratives 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 an agency's budget.



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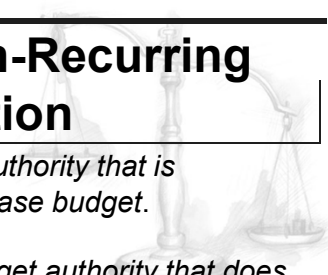
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Recurring and Non-Recurring Appropriation

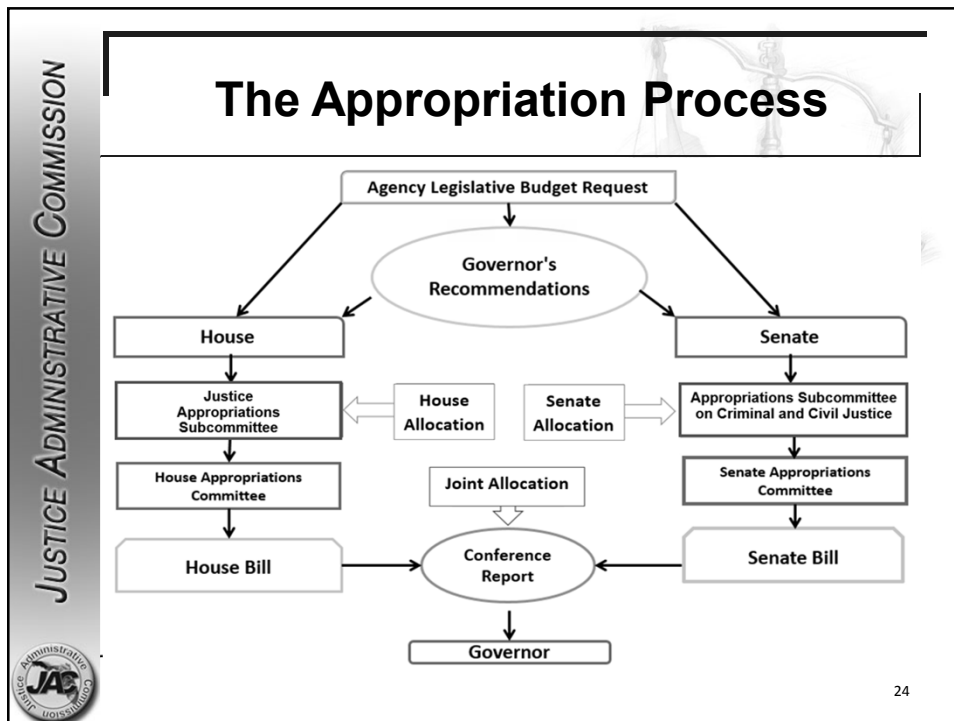
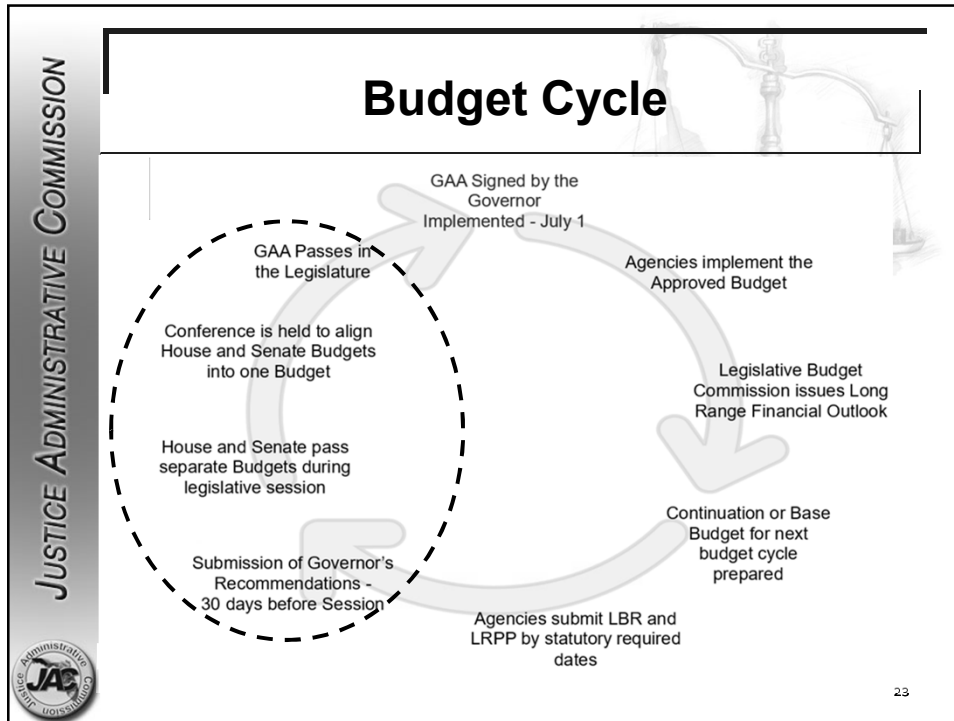
★ **Recurring Appropriation:** *budget authority that is continuous and becomes part of the base budget.*

★ **Non-Recurring Appropriation:** *budget authority that does not continue beyond the year that it was initially appropriated and does not become part of the base budget.*

Example: Acquisition Motor Vehicle appropriation is only applicable in the 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.



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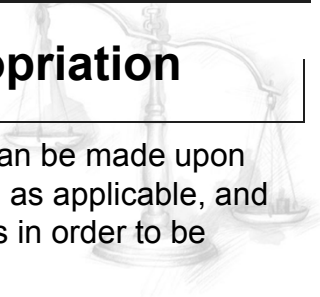



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Managing Appropriation

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 Sections 216.181 and 216.292, F.S.




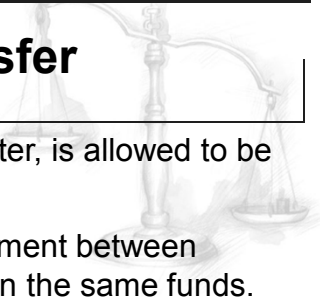
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Budget Transfer

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 legislative consultation.



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Budget Amendment

Budget Amendments can be used to request a multitude of changes including increasing an Appropriation in a fiscal year:

- ❑ Transfers under \$1 Million may be authorized by OPB whenever it is deemed necessary by reason of changed conditions.
- ❑ Transfers exceeding \$1 Million dollars may be authorized with the additional approval of the LBC and requires extensive justification and detail.
- Requires OPB review and 14 consecutive days legislative consultation followed by LBC approval, when applicable.

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Legislative Budget Commission

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.
- 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.

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Appropriation Modification versus 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 amendment request. These transactions are accomplished with expenditure JT's conducted by JAC Accounting.



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Website Resources

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

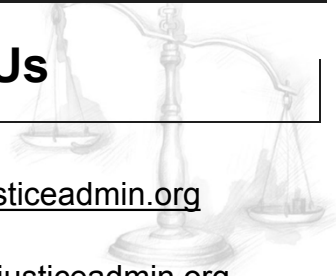
- Link to the Florida Fiscal Portal
Contains the Department LBR, LRPP, Governor's Budget Recommendations, House and Senate Appropriations Bills, Legislative Budget Instructions and a variety of other documentations.
- OPB Memorandums
- Budget Amendment Forms
- LBR & LRPP Templates and Resources
- Frequently Asked Budget Questions and Answers
- Revenue Estimating Conference Article V Fees & Transfers data and more!



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Contact Us



By Email

Budget Office Group: budget@justiceadmin.org

Mailea Adams: mailea.adams@justiceadmin.org

Kelly Jeffries: kelly.jeffries@justiceadmin.org

Adam Preisser: adam.preisser@justiceadmin.org

By Telephone

Main Reception: (850) 488-2415



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