
 **JUSTICE ADMINISTRATIVE COMMISSION** 

Long Range Program Plan & Legislative Budget Requests

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Pre-Session P Pop Quiz

1. The Long Range Program Plan (LRPP) and the Legislative Budget Request (LBR) should be completed independent of each other:
True or False

2. The LBR contains all of the following except:
a) Performance Measures
b) Priority Listing of issues requested
c) Variance from Long Range Financial Outlook
d) Agency Litigation Inventory

3. The Unit Cost Summary appears in both the LBR and the LRPP:
True or False



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Pre-Session P Pop Quiz

4. The Schedule I Trust Fund Series needs the following to be completed except:
- a) Revenue estimates for current fiscal year and LBR request year.
 - b) Narrative describing the methodology of how the estimates were derived.
 - c) Revenue estimates rolled up by Trust Fund, instead of by individual funding sources.
 - d) Non-operating projections of Service Charge to General Revenue.
5. The LBR and LRPP must be published annually to the Florida Fiscal Portal by the statutorily required deadline:
True or False

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Session Objectives

- ✓ Review the purpose and content of the Long Range Program Plan.
- ✓ Review the purpose and content of the Legislative Budget Request.
- ✓ Review the purpose and content of Trust Fund Schedule I.
- ✓ See *Glossary of Budget Terminology and Acronyms Handout*



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✓ Long Range Program Plan

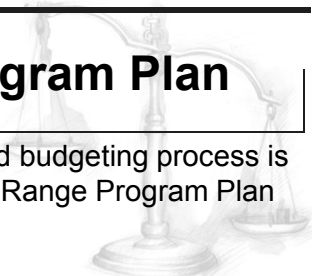

The beginning point in the planning and budgeting process is the development of the agency's Long Range Program Plan (LRPP).

Developed on an annual basis by each state agency, the LRPP is policy-based, priority-driven, accountable, and developed through careful examination and justification of all programs and their associated costs.

Ideally, the LRPP provides the means for reflecting the agency's highest priorities and the Legislative Budget Request provides the mechanism to address those priorities.

Authority: Sections 216.013 and 216.023, Florida Statutes

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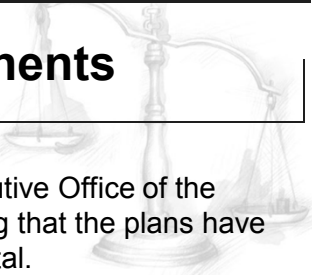




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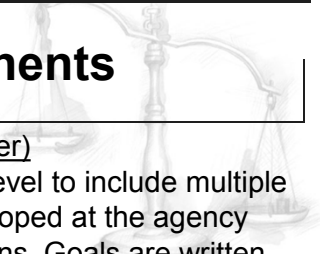
LRPP Components

1. Letter of Transmittal
A copy of the letter notifying the Executive Office of the Governor and the Legislature in writing that the plans have been posted on the Florida Fiscal Portal.
2. Title Page
The title page should include the name of the agency and the dates of the plan's effectiveness.
3. Agency Mission
The agency mission establishes the reason for an agency's existence. It succinctly identifies what the agency does, why and for whom. **Three word-mission statements are preferred.**

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LRPP Components

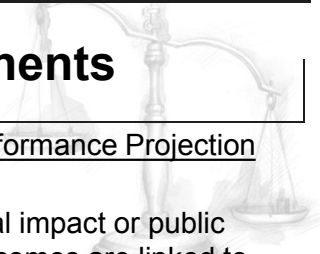
4. Agency Goals (Listed in Priority Order)
Goals may be developed at the state level to include multiple agency functions or they may be developed at the agency level to address agency unique functions. Goals are written as broad, issue-oriented statements that reflect the realistic priorities of the agency.

5. Agency Objectives (Listed in Priority Order)
Objectives are specific, measurable, intermediate ends that are achievable and mark progress toward achieving an associated goal. Agencies may provide more than one objective per goal.




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LRPP Components

6. Agency Service Outcomes With Performance Projection Tables
An outcome is an indicator of the actual impact or public benefit that results from a service. Outcomes are linked to agency services. **Approved primary service outcome measures are to be listed as performance measures for each service in the agency's LRPP Exhibit II.** To aid the agency in forecasting future annual budget requirements to achieve its goals and objectives, a Performance Projection Table of annual targets is included as a part of the objective. **Performance Projection Tables are required for each outcome associated to a goal and objective.**



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LRPP Component # 5

Agency Objectives

AGENCY OBJECTIVES

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Goal 1 Objective 1:
Accurately and efficiently process transactions for the JAC, and, on behalf of, the 49 JROs we administratively serve.

Goal 1 Objective-2:
Review court-appointed counsel and due process vendor invoices for compliance with contractual and statutory requirements, as well as the Department of Financial Services' rules and regulations.

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LRPP Component # 6

Performance Project Tables

AGENCY SERVICE OUTCOMES AND PERFORMANCE PROJECTION TABLES

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Outcome: Number of transactions processed on behalf of the JROs.

Baseline/Year 2020-21	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
287,256	382,280	386,103	389,964	393,864	397,803

Outcome: Number of court appointed counsel and due process vendor invoices processed.

Baseline/Year 2020-21	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
53,552	64,795	65,443	66,097	66,758	67,726

Note: The projected numbers are based on pre-COVID-19 transaction and invoice counts.

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LRPP Component # 6

Agency Outcome Measure on Exhibit II

EXHIBIT II - PERFORMANCE MEASURES AND STANDARDS

Department: Justice Administration	Department No.: 21			
Program: Justice Administrative Commission	Code: 21.30.08.00			
Service/Budget Entity: Executive Direction/Support Services	Code: 21.30.08.00			

Approved Performance Measures for FY 2021-22	Approved Prior Year Standard FY 2020-21	Actual Prior Year FY 2020-21	Approved Standards for FY 2021-22	Requested Standards for FY 2022-23
Percent of invoices processed within statutory time frames	95.00%	97.98%	95.00%	95.00%
Number of public records requests	400	408	400	400
Number of cases where registry lawyers request fees above the statutory caps	1,000	826	1,000	1,000
Number of cases where the court orders fees above the statutory caps	1,000	734	1,000	1,000
Total amount of excess fees awarded by the court per circuit	\$13,350,000	\$6,232,103	\$13,350,000	\$13,350,000
Number of budget, payroll, disbursement, revenue and financial reporting transactions processed	330,000	287,256	330,000	330,000
Number of court-appointed attorney and one process vendor invoices processed	65,000	53,552	65,000	65,000

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LRPP Components

7. Linkage to Governor’s Priorities
 Governor’s agencies should ensure that their goals and/or programs and projections link to the priorities of the administration. Access the Governor’s Priorities [HERE](https://www.justiceadmin.org/ClientAgencies/Budget%20Deficit%20Procedures/LRPP%20Linkage%20to%20Governor's%20Priorities.pdf)
<https://www.justiceadmin.org/ClientAgencies/Budget%20Deficit%20Procedures/LRPP%20Linkage%20to%20Governor's%20Priorities.pdf>

8. Trends and Conditions Statement (TCS)
 A narrative explanation of agency priorities and policies for the future as they relate to the agency’s goals and objectives. TCS should be concise and use charts and diagrams, as needed, to summarize information and illustrate key points.

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LRPP Components

9. LRPP Exhibit I not used

10. Performance Measures and Standards [LRPP Exhibit II]

The LRPP Exhibit II must be developed using the approved performance measures and standards for each service/budget entity for the reporting period. Agencies/judicial branch should include performance measures and standards that they anticipate proposing.

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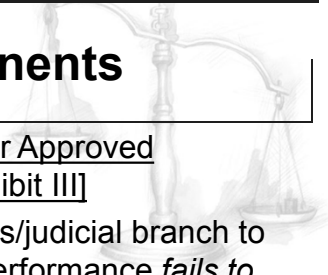

LRPP Components

11. Assessment of Performance for Approved Performance Measures LRPP Exhibit III]

The LRPP Exhibit III is for agencies/judicial branch to provide explanations when their performance *fails to meet* the performance standards approved for the reporting period.

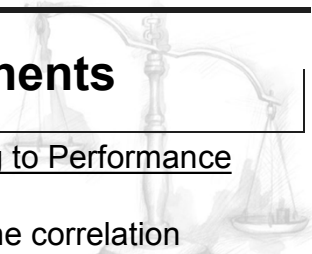
12. Performance Measure Validity and Reliability [LRPP Exhibit IV]

The LRPP Exhibit IV is to provide information regarding the validity, reliability, and methodology for measuring agency performance measures, both approved and anticipated to be proposed.

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LRPP Components


13. Associated Activity Contributing to Performance Measure [LRPP Exhibit V]
 The LRPP Exhibit V is to provide the correlation between the approved performance measures and those activities included on the one-page unit cost summary included as LRPP Exhibit VI.

14. Agency-Level Unit Cost Summary [LRPP Exhibit VI]
 The LRPP Exhibit VI – Agency-Level Unit Cost Summary is to provide the standards for the affected activities. This is the same information and format as the Schedule XI required in the LBR.



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✓ Legislative Budget Request

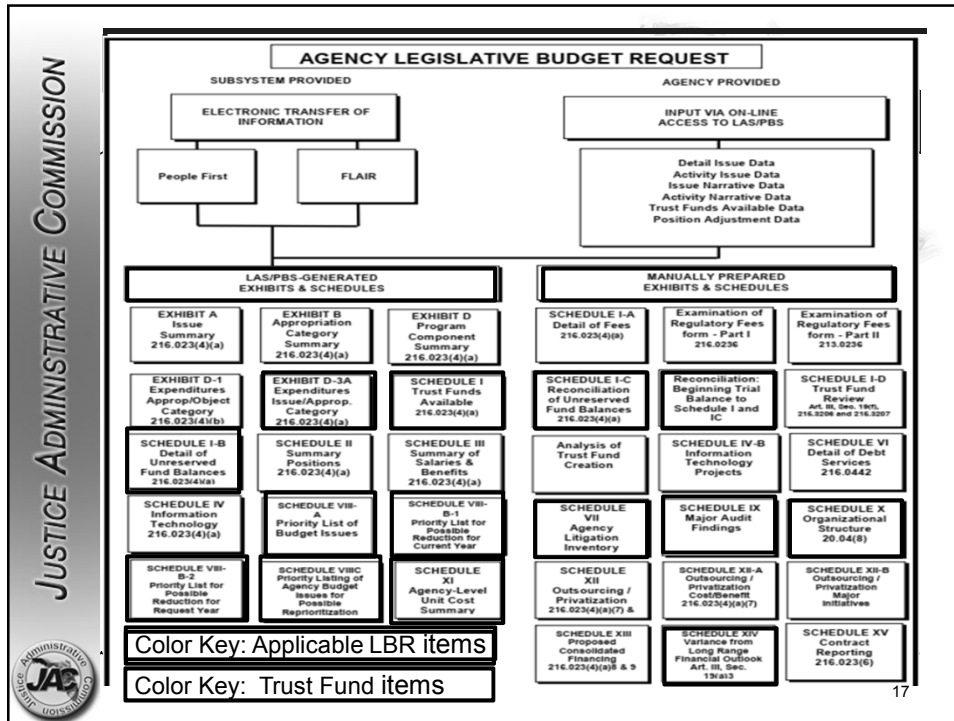
The Legislative Budget Request (LBR) is developed around programs, services, and issues. A key factor in integrating the state budget system with the state planning system is for the agency to show in its LBR through Exhibit D-3A issues and associated narrative, a linkage to the LRPP and to other state planning initiatives.

The LBR is comprised of various exhibits and schedules. Generally, exhibits offer different ways to view an agency's budget request (by issue, category, etc.), and schedules are supporting documents for these exhibits.

Authority: Sections 216.013 and 216.023, Florida Statutes



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Exhibits and Schedules

	Exhibit / Schedule Title	Format
**	1 Agency Transmittal Letter	Manual
**	2 Agency Issue Request [Exhibit D3-A]	LASPBS
*	3 Agency Litigation Inventory [Schedule VII]	Manual
	4 Priority listing of Agency Issues Over Base Budget [Schedule VIII-A]	Manual for JAC
*	5 Priority Listing of Agency Budget Issues for Possible Reduction - Current Year [Schedule VIII-B-1]	LASPBS

* If Applicable / ** Optional


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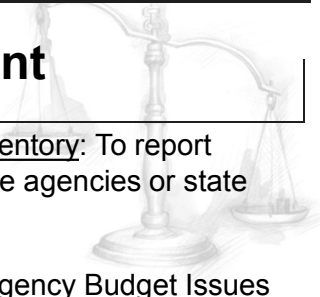
LBR Content

1. Letter of Transmittal: A copy of the letter notifying the Executive Office of the Governor and the Legislature in writing that the documents have been posted on the Florida Fiscal Portal.
2. Agency Issue Request [Exhibit D3-A]: D-3A issues will reflect the agency's request for resources necessary to deliver services at a desired level. D-3A issue narrative must include elements of the justification and impact statement in the plan for providing the service or issue, including the reason for all adjustments to estimated expenditures.




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LBR Content

3. Schedule VII – Agency Litigation Inventory: To report significant litigation that may affect state agencies or state funding.
4. Schedule VIIIA – Priority Listing of Agency Budget Issues for Expenditures: A summary of priority budget issues for expenditures by order of priority at the agency level.
5. Schedule VIIIB-1 – Priority Listing of Agency Budget Issues for Possible Reduction in the Event of Revenue Shortfalls for Current Year: Identifies expenditures from the current year estimated expenditures for potential reductions in case of a revenue shortfall.




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Exhibits and Schedules

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

** If Applicable / ** Optional*



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LBR Content

6. Schedule VIII B-2 – Priority Listing of Agency Budget Issues for Possible Reduction in the Event of Revenue Shortfalls for Legislative Budget Request Year: Identifies issues in the agency’s legislative budget request for potential reductions in case of a revenue shortfall.

7. Schedule VIIC - Priority Listing of Agency Budget Issues for Possible Reprioritization: Presents a narrative explanation and justification for issues that request the reprioritization of resources within an agency.

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



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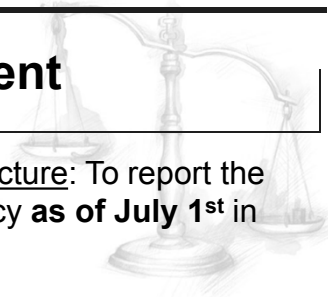

LBR Content

9. Schedule X – Organization Structure: To report the organization structure of the agency **as of July 1st** in the year the plan is submitted.

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

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

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✓ Schedule I – Trust Fund Series


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

The LASPBS format has four sections, including a summary section to display unreserved fund balances for each budget entity trust fund.

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Schedule I – Trust Fund Series

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

★ Completed by JAC Budget Office

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Schedule I – Trust Fund Series

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

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Schedule I – Trust Fund Series

3. Detail of Non-Operating Expenditures: Reflects non-operating movement such as Service Charge to General Revenue, 5% Trust Fund Reserve and Unfunded Budget, if applicable. Reflected in Section II.

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

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Schedule I – Trust Fund Series

5. Summary [Section IV]:

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

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Schedule I – Trust Fund Series

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

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




Schedule I – Trust Fund Series

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

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

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Schedule I Section IV & Schedule IB

JUSTICE ADMINISTRATION 21000000 PGM: JUSTICE ADMIN COMM 21300000 EXECUTIVE DIR/SUPPORT SVCS 21300800		COL A01 COL A02 COL A03 COL A04 ACT PR YR CURR YR EST AGY REQUEST AGY REQ N/R EXP 2020-21 EXP 2021-22 FY 2022-23 FY 2022-23	
FUND: GRANTS AND DONATIONS TF 2339			

SECTION IV: SUMMARY

UNRESERVED FUND BALANCE - JULY 1 (A)	40,564	41,202	135,670
ADD: REVENUES (FROM SECTION I) (B)	638,271	7,028,380	6,985,994
TOTAL FUNDS AVAILABLE (LINE A + LINE B) (C)	678,835	7,069,582	7,121,664
LESS: OPERATING EXPENDITURES (D)	518,143	6,895,064	6,895,064
LESS: NONOPERATING EXPENDITURES (SECTION II) (E)	119,490	39,048	54,876
LESS: FIXED CAPITAL OUTLAY (TOTAL ONLY) (F)			
UNRESERVED FUND BALANCE - JUNE 30 - BEFORE ADJ (G)	41,202	135,670	173,724
NET ADJUSTMENTS (FROM SECTION III) (H)			
ADJUSTED UNRESERVED FUND BALANCE - JUNE 30 (I)	41,202	135,670	173,724

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCE

	FUNDING SOURCE				
	STATE (S)	RESTRICTED (R)			
	NONSTATE (N)	UNRESTRICTED (U)			
01 JAC QUALIFIED TRANSPORTATION BENEFIT PROG	N	R	116	116	116
03 GARNISHMENT FEES	N	R	5,240	5,840	6,440
05 LOCAL ORDINANCE DEFENSE	S	U	9,589	9,589	9,589
07 GRANTS & DONATIONS JAC	S	U	26,257	26,257	26,257
11 TITLE IV-E INDIRECT GRANT	N	R	93,868	93,868	131,322
ADJUSTED UNRESERVED FUND BALANCE - JUNE 30			41,202	135,670	173,724

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Session P Polling Questions and Answers

1. The Long Range Program Plan (LRPP) and the Legislative Budget Request (LBR) should be completed independent of each other:
True or False True False
2. The LBR contains all of the following except:
a) Performance Measures
b) Priority Listing of issues requested
c) Variance from Long Range Financial Outlook
d) Agency Litigation Inventory
3. The Unit Cost Summary appears in the LBR and the LRPP:
True False

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Session P Polling Questions and Answers

4. The Schedule I Trust Fund Series needs the following to be completed except:

- a) Revenue estimates for current fiscal year and LBR request year.
- b) Narrative describing the methodology of how the estimates were derived.
- c) Revenue estimates rolled up by Trust Fund, instead of by individual funding sources.
- d) Non-operating budget projections of Service Charge to General Revenue.

5. The LBR and LRPP must be published annually to the Florida Fiscal Portal by the statutorily required deadline:

True or False



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Glossary of Budget Terminology and Acronyms

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

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

Agency or state agency: Any official, officer, commission, board, authority, council, committee, or department of the executive branch of state government. For purposes of chapters 216 and 215, Florida Statutes, state agency or agency includes, but is not limited to, state attorneys, public defenders, the capital collateral regional counsels, the Justice Administrative Commission, the Florida Housing Finance Corporation, and the Florida Public Service Commission. For purposes of implementing Article III, section 19(h) of the Florida Constitution, state agency or agency includes the judicial branch.

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

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

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

Appropriation Ledger: A tracking source used to maintain the agency's budget authority, release, expenditures and certified forwards. This documentation is maintained and updated by the Executive Office of the Governor's Policy and Budget (OPB).

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

Glossary of Budget Terminology and Acronyms

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

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

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

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

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

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

Column: Where data is stored in LASPBS.

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

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

Glossary of Budget Terminology and Acronyms

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

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

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

Disincentives: A sanction as described in section 216.163(4), Florida Statutes.

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

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

EOG - Executive Office of the Governor

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

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

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

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

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

Glossary of Budget Terminology and Acronyms

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

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

Expenditures: This represents the actual disbursements.

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

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

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

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

Florida Fiscal Portal: Website where links to the agency Legislative Budget Requests, Long Range Program Plan, Governor's Budget Recommendation, House and Senate Appropriations Bill, Legislative Budget Instructions and a variety of other documents are located.

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

Glossary of Budget Terminology and Acronyms

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

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

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

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

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

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

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

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

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

Input: See Performance Measure.

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

Information Technology (IT) Resources: Includes equipment, hardware, software, firmware, programs, systems, networks, infrastructure, media, and related material used to automatically, electronically, and wirelessly collect, receive, access, transmit, display, store, record, retrieve, analyze, evaluate, process, classify, manipulate, manage, assimilate, control, communicate, exchange, convert, converge, interface, switch, or disseminate information of any kind or form. [section 282.0041(19), Florida Statutes].

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

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

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

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

Legislative Budget Request (LBR): A request to the Legislature, filed pursuant to section 216.023, Florida Statutes, or supplemental detailed requests filed with the Legislature, for the amounts of money an agency or branch of government believes will

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be needed to perform the functions that it is authorized, or which it is requesting authorization by law, to perform.

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

Lump Sum Appropriation: Funds appropriated to accomplish a specific service, activity or project that must be transferred to one or more appropriation category for expenditure after approval by the Office of Policy and Budget.

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

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

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

Operating Capital Outlay (OCO): Equipment, fixtures and other tangible personal property of a non-consumable and nonexpendable nature, the value or cost of which is \$5,000 or more and the normal expected life of which is one year or more; hardback-covered bound books that are circulated to students or the general public, the value or cost of which is \$25 or more; and hardback-covered bound books the value or cost of which is \$250 or more.

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

Outcome: See Performance Measure.

Output: See Performance Measure.

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

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

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

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

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

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

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

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

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

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

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

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

Program Component: An aggregation of generally related objectives, which because of their special character, related workload and interrelated output, can logically be considered an entity for purposes of organization, management, accounting, reporting, and budgeting. A 10-digit code that is used in LASPBS to identify generally related

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objectives that are recognized statewide. Examples; Government Operations (1601000000), Executive Leadership and Support Services (1602000000), Information Technology (1603000000).

Proviso language: Language which qualifies or restricts an item in the General Appropriations Bill. Primarily, it is a determination by the legislature that a specific appropriation is worth while only if contingent upon a certain event or fact.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule VIIIC - Priority Listing of Agency Budget Issues for Possible Reprioritization - presents a narrative explanation and justification for issues that request the reprioritization of resources within an agency.

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

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

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

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

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

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

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

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

Service: See Budget Entity.

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

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

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

SWOT - Strengths, Weaknesses, Opportunities and Threats

TCS - Trends and Conditions Statement

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

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