



Understanding Allotment Levels: When Should You Allot to the Lowest Level?

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May 7, 2024

Session G Objectives

- What is an Allotment
- Types of Revenue
 - Statutory and Other Revenues
 - Forfeitures
 - Projects
- Rolled-up (L3) or Detailed Allotments (L5)
- Reporting
- Why this is important



What is an Allotment?

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

What is an Allotment?

- Allotments are created by an agency to help manage budget and spending.
- Each JRO decides how low allotments are recorded.
 - Example L3 (21-50-99) or L5 (21-50-99-00-400)?

For this discussion we focus on Org code since Orgs are created to identify projects or types of revenues. However, an Org/EO will be used for allotments.

What is an Allotment?

- Allotments to L5 may be needed or desired in some areas or funds but it's not required
- When should L3 and L5 allotments be used? It depends on:
 - the JRO needs for the types of revenue received
 - the level of budget tracking desired

Types of Revenue

- Types of revenues received have expanded and changed over time
- Types:
 - Statutory and Other revenue
 - Forfeitures
 - Projects

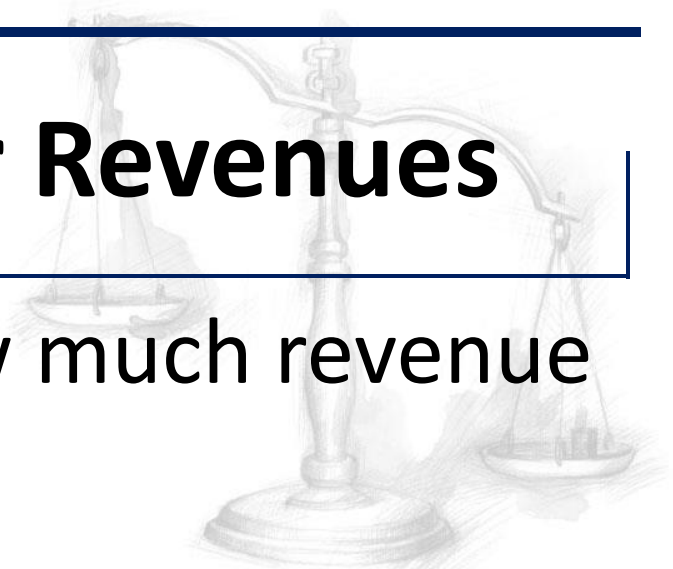


Statutory and Other Revenues

- State Revenue:
 - These are often driven by statute or GAA
 - Examples: Fees, fines, restitution, cost of prosecution, refunds, and surcharges
 - State Revenue is meant to supplement what's received from General Revenue.
 - No agreement required

Statutory and Other Revenues

- JROs want to know how much revenue is received by type.
- These revenues do not generally have specific use requirements like forfeitures or projects.



Forfeitures

- State Attorneys receive State and Federal forfeitures
 - Separate Org/EOs are provided to track each type of forfeiture.
 - Federal Forfeitures have specific use requirements as outlined by the Federal Government. There is a [guide](#) outlining its usage.

[<https://www.justice.gov/criminal/media/1044326/dl>]

Projects

- Broad definition of a Grant
 - any reimbursement agreement, state, county, private, or federal grant that will provide funding for a specific purpose or project.

*Let's refer to the all revenue agreements as a **project***

Projects - Funding & Budget

- All projects should be supported by a signed agreement
- An agreement outlines:
 - funding amount
 - duration of the project
 - funding requirements
 - eligible costs
- A budget amendment may be needed for additional budget authority.



Projects - Accounting

- Accounting will establish a new FLAIR Org/EO in Grants and Donations (G&D)
- Org/EOs separate “projects” in the FLAIR records

JAC ACCOUNT CODES

FY 2023-24

As of:

1/18/2024

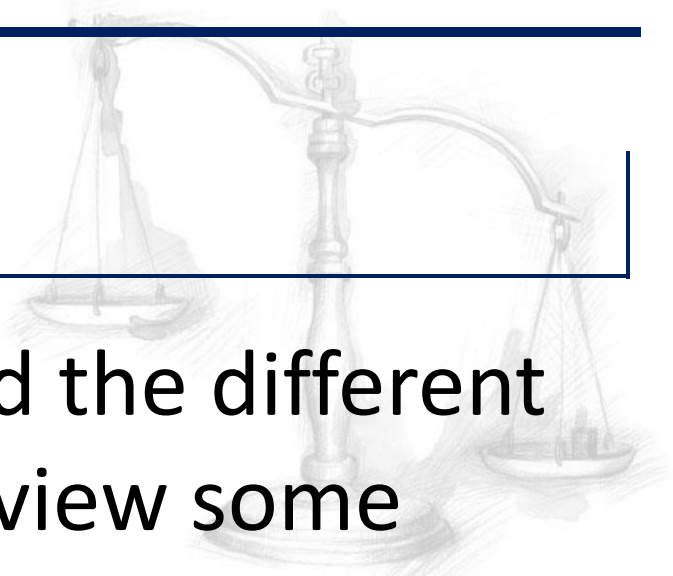
ORG CODE						29 DIGIT FLAIR ACCOUNT CODE												
L1	L2	L3	L4	L5	EO	FUND TITLE	PREF IX	L1	GF	SF	FID	BE	IBI	REV. CAT.	YR	REV. OBJ	PROGRAM COMPONENT	GLC
103230				000	G9	Grants & Donations TF - Operations	JAC	21	20	2	339040	21300800	00	NA	00	NA	160200000	
100255 / FOSTR				009	09	FOSTER CARE CITIZEN REVIEW BOARD (Trust Fund)		21	20	2	339040	21300800	00	001225	00	012100	1602000000	61600
103224				705	A2	Pretax Administrative: parking fees	JPT	21	20	2	339040	21300800	00	001800	00	018000	1602000000	61800
	30	00	00	004	4E	DCF Title IV Foster Care TF Court Appointed		21	20	2	339040	21300800	00	001510	00	015100	120300000	

Projects - Accounting

- When a reimbursement is received, code the deposit to the project Org/EO
- When cash is available, expenditures tied to the reimbursement can be moved (i.e., journal transferred) to the project Org/EO in G&D

Allotment Options

Now that we've discussed the different types of revenue, let's review some allotment options for the different funds and needs



Rolled-up Allotments

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

Rolled-up Allotments

- For these trust funds with statutory revenues, why are allotments recorded using L5?
 - Is that how they were done previously?
 - What benefit does this level provide?
 - Is there a set amount that will be spent?
 - Do you send allotment adjust requests to move funds between L5s?

Rolled-up Statutory and Other Revenues

ALLOCATION OF FY 2024-2025 APPROPRIATION

OPERATING BUDGET AS OF 7/1/24

STATE ATTORNEYS
CIRCUIT - Ninety - Nine

FUND 2058

State Attorneys Revenue Trust Fund

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

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

L3 or L5 Allotments?

- Forfeitures have to be spent as required, but does the budget have to also be at L5?
 - If you don't know how much State or Federal will be spent, then why allot to L5.
 - The allotment can be at L3 and still be spent at L5.

Rolled-up Forfeiture



ALLOCATION OF FY 2024-2025 APPROPRIATION

OPERATING BUDGET AS OF 7/1/24

STATE ATTORNEYS
CIRCUIT - Ninety - Nine

FUND 2316

Forfeiture & Investigative Support Trust Fund

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

ORG CODE TITLE	ORG CODE	EO	OPS 030000	Operations 103225	Acq of Motor Vehicles 100021	TOTAL
FISTF	21.50.99.00.000	63	57,049	610,800		667,849
FISTF Dept. of Treasury	21.50.99.00.002	22				-
FISTF Federal	21.50.99.00.003	33				-
TOTAL			57,049	610,800	-	667,849
(GAA) CONTROL TOTALS for JAC use only			57,049	610,800	-	667,849



Detailed Allotments and G&D

- Should G&DTF allotments be to L5?
 - It depends on the JRO needs and what the JRO knows about each project
 - Do allotments have to be at L3 **OR** L5?
 - Allotments can be mixed
 - Allot to L5 for projects with set or firm amounts
 - Allot to L3 for projects with variable amounts like reimbursements for OT (HIDTA or Task Forces)

Detailed Allotments and G&D

- Should G&DTF allotments be to L5?
 - If the amount needed for the project is known and it's critical the funds be held for it, then allot the funds at L5
 - If the project has a cap that is fully used each year, allot the funds at L5 for this project.

Detailed Allotments and G&D

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

Detailed Allotments and G&D – Operating Authority

ALLOCATION OF FY 2024-25 APPROPRIATION

OPERATING BUDGET AS OF 7/1/2024

JUSTICE ADMINISTRATIVE COMMISSION

FUND ID: 2339

GRANTS AND DONATIONS TRUST FUND

Completed By: Nona McCall

Date: 7/10/2024

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

Reporting

- What are the best reports for monitoring allotments and amounts expended?
 - FLAIR Schedule of Allotment Balance by Fund
 - The report is available at L3, L4, and L5



Reporting

- FLAIR Schedule of Allotment Balance by Fund & Level 5 Summary
 - Provides detail of Expenses at the lowest level

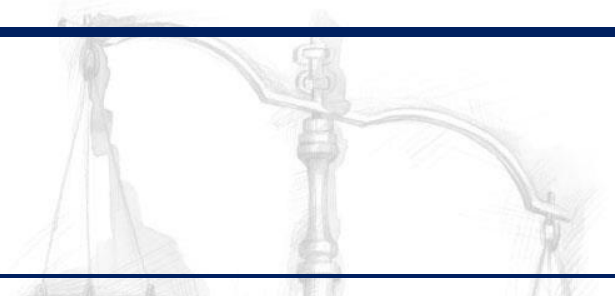


Reporting

- FLAIR Schedule of Allotment Balance by Fund & Level 3 Summary
 - Provides a rolled up summary at the fund level.
 - Report could be used when comparing allotments to the monthly Appropriations Ledger emailed to JROs



SAB L5 – Example



DMAR055-18 AS OF 06/30/23

21000000000
 SCHEDULE OF ALLOTMENT BALANCES BY FUND
 LEVEL 5 SUMMARY
 JUNE 30, 2023

DATE RUN 08/10/23
 PAGE 811

21 JUSTICE ADMINISTRATION
 2150 STATE ATTORNEYS
 20 2 316099 FOR&INVES SUP TF
 21509900 00 PGM: 99TH JUDICIAL CIRCUIT
 2150 99 00 010 SA99-FIST TRUST

OBJECT DESCRIPTION	ALLOTMENTS	EXPENDITURES-MTD	EXPENDITURES-YTD	ENCUMBRANCES	ALLOTMENT BALANCES	RATE
000000	50,000.00	0.00	0.00	0.00	50,000.00	0.00
341022 SUP-F/E	0.00	0.00	2,002.90	0.00	2,002.90-	0.00
341024 SUP-IT-LIC	0.00	0.00	3,995.00	0.00	3,995.00-	0.00
* OBJ 3410XX TOTAL	0.00	0.00	5,997.90	0.00	5,997.90-	0.00
* APPRO 103225 TOTAL	50,000.00	0.00	5,997.90	0.00	44,002.10	0.12

DMAR055-18 AS OF 06/30/23

21000000000
 SCHEDULE OF ALLOTMENT BALANCES BY FUND
 LEVEL 5 SUMMARY
 JUNE 30, 2023

DATE RUN 08/10/23
 PAGE 811

21 JUSTICE ADMINISTRATION
 2150 STATE ATTORNEYS
 20 2 316099 FOR&INVES SUP TF
 21509900 00 PGM: 99TH JUDICIAL CIRCUIT
 2150 99 00 070 FIST FEDERAL REVENUE AND EXPENDITURES

OBJECT DESCRIPTION	ALLOTMENTS	EXPENDITURES-MTD	EXPENDITURES-YTD	ENCUMBRANCES	ALLOTMENT BALANCES	RATE
000000	153,700.00	0.00	0.00	0.00	153,700.00	0.00
* APPRO 103225 TOTAL	153,700.00	0.00	0.00	0.00	153,700.00	0.00



SAB L3 – Example



DMAR053-18 AS OF 06/30/23

2100000000
 SCHEDULE OF ALLOTMENT BALANCES BY FUND
 LEVEL 3 SUMMARY
 JUNE 30, 2023

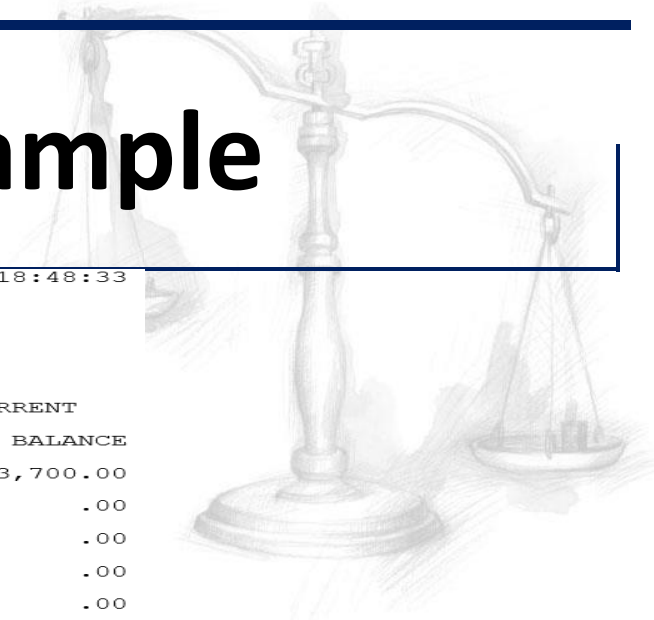
DATE RUN 08/09/23
 PAGE 306

21 JUSTICE ADMINISTRATION
 2150 STATE ATTORNEYS
 20 2 316099 FOR&INVS SUP TF
 21509900 00 PGM: 99TH JUDICIAL CIRCUIT
 2150 99 SA99-FIST TRUST

OBJECT DESCRIPTION	ALLOTMENTS	EXPENDITURES-MTD	EXPENDITURES-YTD	ENCUMBRANCES	ALLOTMENT BALANCES	RATE
000000	203,700.00	0.00	0.00	0.00	203,700.00	0.00
341022 SUP-F/E	0.00	0.00	2,002.90	0.00	2,002.90-	0.00
341024 SUP-IT-LIC	0.00	0.00	3,995.00	0.00	3,995.00-	0.00
* OBJ 3410XX TOTAL	0.00	0.00	5,997.90	0.00	5,997.90-	0.00
** APPRO 103225 TOTAL	203,700.00	0.00	5,997.90	0.00	197,702.10	0.03



State Accounts – Example



SAID BALANCE FILE - BUDGETARY 08/09/2023 18:48:33

L1 GF SF FID	BE	IBI CAT	YR	MO	RT			
21 20 2 316099	21509900	00 103225	00	04	2			
						PRIOR	CURRENT	CURRENT
						MONTH BALANCES	MONTH ACTIVITY	MONTH BALANCE
APPROPRIATIONS ACT						203,700.00	.00	203,700.00
SUPPLEMENTAL APPROP						.00	.00	.00
ADDITIONAL APPROP						.00	.00	.00
CERT FWD APPROP						.00	.00	.00
CANC & REST						.00	.00	.00
TRANSFER APPR						.00	.00	.00
AGENCY TRANSFERS						.00	.00	.00
RESERVES						.00	.00	.00
*TOTAL APPR						203,700.00	.00	203,700.00
*APPROVED BUDGET						203,700.00	.00	203,700.00
*CURR YR RELEASE						203,700.00	.00	203,700.00
*CERT FWD REL						.00	.00	.00

08/09/2023 18:52:21

L1 GF SF FID	BE	IBI CAT	YR	MO	RT			
21 20 2 316099	21509900	00 103225	00	04	2			
						PRIOR	CURRENT	CURRENT
						MONTH BALANCES	MONTH ACTIVITY	MONTH BALANCE
WARRANT DISB						5,997.90	.00	5,997.90
JOURNAL DISB						.00	.00	.00
TRANSFER DISB						.00	.00	.00
*CURR YR DISB						5,997.90	.00	5,997.90
*CERT FWD DISB						.00	.00	.00
*CURR YR UNEXP REL						197,702.10	.00	197,702.10
*CERT FWD UNEXP REL						.00	.00	.00

29.00



Allotments Recap

- Track at the level that gives the JRO the level of tracking needed, but doesn't go into so low that allotment adjustments are frequently requested.
- Make sure there is value with allotting to the selected level.
- By fully understanding allotments, users can make decisions that improve reports' usefulness.

Why is this Important?

- FLAIR allows users to override warnings.
 - Today, when an invoice entry causes an insufficient release warning, users can override when:
 - There isn't enough at the Org level, but there is plenty for the Fund
 - The quarterly release or a budget amendment will be post the next day.
- PALM blocks allotment overspending

Why is this Important?

- If PALM blocks payments due to allotment issues at the Org level
 - The payment is held until resolution of the allotment issue
 - Budget will need to work with the JRO to correct the allotments
 - The prompt payment clock creates an urgency for resolution
 - Major process change for the JROs

We're Here for You

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Questions?

