





**JUSTICE ADMINISTRATIVE
COMMISSION**



BUDGET SECTION OVERVIEW







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**JUSTICE ADMINISTRATIVE
COMMISSION**

SESSION D


Objectives

**JUSTICE ADMINISTRATIVE
COMMISSION**

- 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 budget authority (aka-spending authority) and making changes to the same
- To provide a basic understanding of budget amendment processing and budgetary postings into LASPBS, State Accounts and FLAIR



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Find Budget Information on JAC's Website

Log On To:



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

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

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The Role of the JAC Budget Office

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

One of our primary functions is to annually coordinate and process the Justice Administration Department's Long Range Program Plan (LRPP) and each judicial circuit / office Legislative Budget Request (LBR) and amendments thereto, 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 (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

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The Role of the JAC Budget Office (Continued)

The Budget Office is also responsible for the daily postings 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

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The Appropriation Process & Base Budget Process Cycle



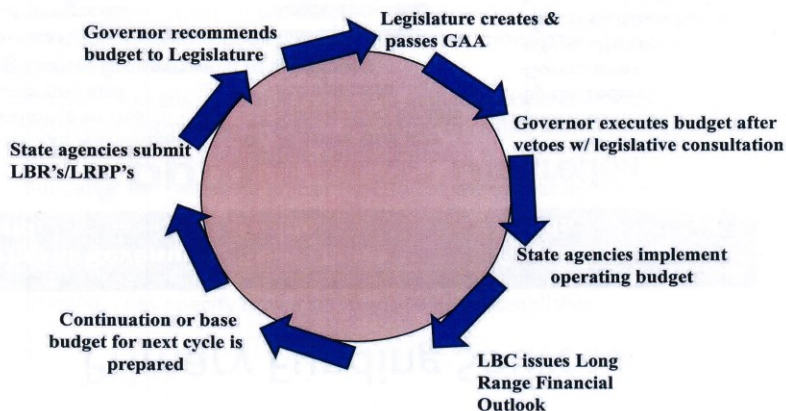
**PLEASE SEE TAB "D" IN YOUR NOTEBOOK-
HANDOUT #1**

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The Appropriation Process & Base Budget Process Cycle (as provided by The Florida Senate)

Budget Process Cycle



The Legislative Budget Request [LBR]



Due to an **early 2018 Legislative Session**, the Fiscal Year 2018-2019 LBR processing period will be accelerated. Please stay tuned for specific due dates, instructions, etc.

Detailed information will be provided during the annual LBR and LRPP Meetings. (Dates TBD)



The General Appropriations Act (GAA) 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 SBxxxx or HBxxxx** 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



**A LOOK
at the
BUDGET**

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The General Appropriations Act (GAA) 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

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What is an Exhibit D-3A Report

- ❖ **The Exhibit D-3A Report** is the most detailed level report 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 LBR data is displayed in Columns A03, A04 and A05
- ❖ The 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 the budget
- ❖ The Exhibit D-3A Report that your office receives after the Legislative Session ends, shows data resultant from the General Appropriations Act (GAA) / Conference Report. This data will be displayed in Columns C30, C31 and C32

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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

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

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Administered Funds

Administered Funds Appropriations are included in the General Appropriations Act (GAA) but are not included in the individual line item appropriations of an agency. These funds will be found in the appropriations of the Department of Financial Services or the Department of Management Services as a lump sum amount to be distributed to agencies by the Governor's Office of Policy and Budget based upon proviso and other criteria such as FTE, fund, etc.

Administered Funds consist of but are not limited to the following:
Retirement Adjustment, State Employee Health Insurance Adjustment, Bonuses etc.

Here are some of the most common Executive Office of the Governor's (EOG) posting numbers for Administered Funds (as appears on OPB [Appropriation Ledgers and the CFO's Posted Journal Transaction \(PJT\) reports](#)):

- 0004=Appropriations/Reductions-Back of Bill
- 0005=Re-appropriations-Back of Bill
- 0006=State Health Insurance Adjustment**
- 0007=Retirement Adjustments**
- 0015=Human Resources Services Adjustments

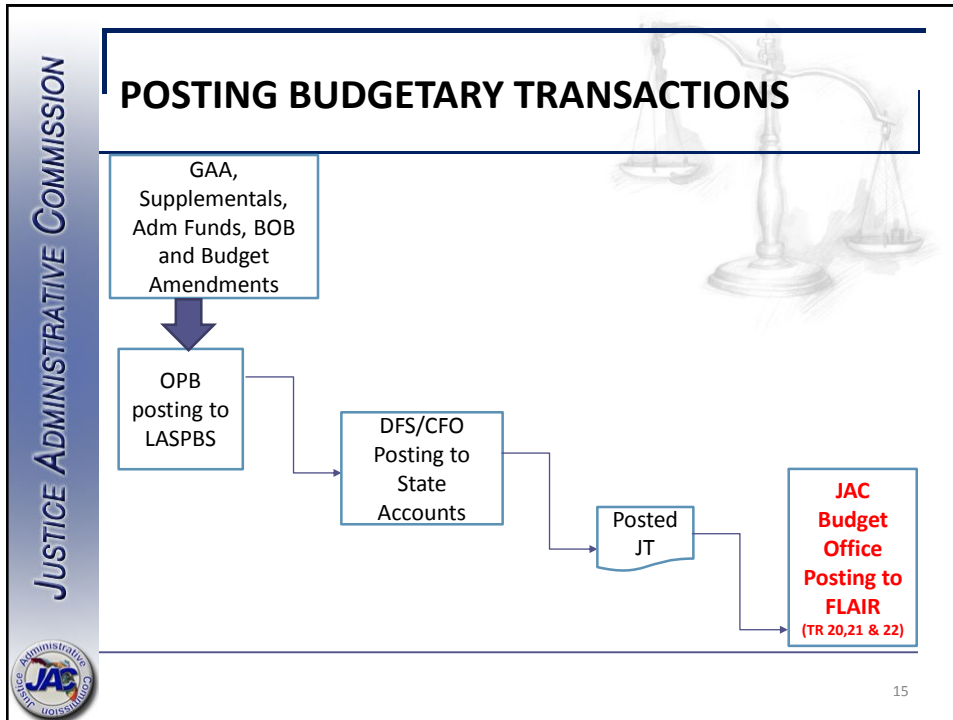
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Release, Post and Pay

- ❖ 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 as provided by JAC entities) to the departmental accounting records-**FLAIR**. This final posting action 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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How Releases are Calculated and Distributed

The Governor's Office of Policy and Budget(OPB) determines how releases of appropriations will be distributed. An OPB memorandum outlining the Annual Plan for Releases is provided to all state agencies.

The memo states that General Revenue Funds in 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 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**

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How Releases are Calculated and Distributed (Continued)

- General Revenue appropriations that are \$25,000 or under are released at 100% of the original appropriation
- Trust Funds (including those appropriations for administered 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%
- General Revenue administered funds (such as retirement adjustments) are released at the percentage that has been released in any particular quarter

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How Releases are Calculated and Distributed (Continued)

- 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

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Sample – S&B General Revenue Release Calculation

Salaries & Benefits Category				GRAND TOTAL APPROPRIATION	TOTAL 1st Qtr Rls @ 25%	Unreleased Balance
GAA	July 1, 2016	Admin Funds Adj				
Orig Approp	\$ 5,770,089			\$ 5,770,089	\$ 1,442,522	\$ 4,327,567
Retirement		\$ 6,250		\$ 6,250	\$ 1,563	\$ 4,687
Adj Approp				\$ 5,776,339	\$ 1,444,085	\$ 4,332,254
				[55,776,339 x 25%=\$1,444,085]		[55,776,339-\$1,444,085=\$54,332,254]

Unrels Bal after 1st qtr	Total 2nd Qtr Rls	Unrels Bal after 2nd qtr	Total 3rd Qtr Rls	Unrels Bal after 3rd qtr	Total 4th Qtr Rls	TOTAL FY Release
\$ 4,327,567	\$ 1,442,508	\$ 2,885,059	\$ 1,442,530	\$ 1,442,530	\$ 1,442,530	\$ 5,770,090
\$ 4,687	\$ 1,562	\$ 3,125	\$ 1,563	\$ 1,563	\$ 1,562	\$ 6,249
\$ 4,332,254	\$ 1,444,070	\$ 2,888,184	\$ 1,444,092	\$ 1,444,093	\$ 1,444,092	\$ 5,776,339
	33.3333%		50%		100%	

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


\$ 5,776,339	adjusted appropriation (orig approp plus retirement adj)
1st QTR RLS \$ 1,444,085	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 \$ 1,444,070	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
\$ 2,888,184	unreleased balance of adj appropriation after 1st & 2nd qtr rels
3rd QTR RLS \$ 1,444,092	represents 50% of the unreleased balance

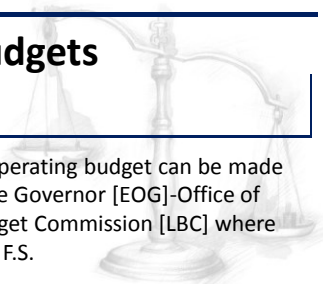
4th QTR RLS \$ 1,444,092	represents 100% of the unreleased balance
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Can Approved Operating Budgets Be Amended?

- ❖ **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.)




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Can Approved Operating Budgets Be Amended? (continued)

Why Must We Provide So Much Detailed Information to the EOG ? ? ?




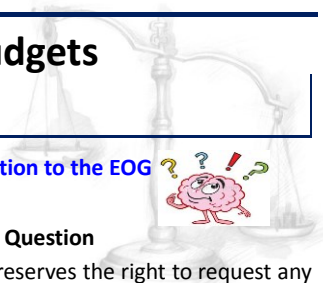
We Are So Glad You Asked That Question

The Governor's Office of Policy and Budget [OPB] reserves the right to request any information that they may deem necessary when reviewing and approving budget amendments

- Section 216.121, F.S., provides the following:

"Information to be furnished to the Executive Office of the Governor. —
 Each state agency, upon request, shall promptly furnish to the Executive Office of the Governor any information in relation to the affairs or activities of such agency in such form as the office may prescribe. The office shall have authority to examine and inspect any and all records and programs of any such state agency"





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B.A.P.S.

In 1997, a \$10 million project was released via a comedy movie entitled B.A.P.S. that starred Halle Berry and Martin Landau. This movie portrayed the story of 2 aspiring waitresses **seeking to get the necessary funding** in order to fulfill their dream of opening a restaurant. They revive a wealthy investor's interest for life and inherit a fortune, and as such get the funding that they need and so much more!

Take Away: Follow Your Dream! Tell Your Story! Use A Systematic Approach To Getting Funding!

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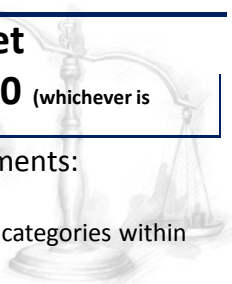
BAPS

In FY 2006-2007, the Governor's System Development and Design Unit created a systematic approach for tracking and submitting all interim LBR items associated with new or additional funding, pay plan changes, and the movement of budget authority within and between budget entities and categories

The system is known as the "Budget Amendment Processing System" [**BAPS**], and all aforementioned requests must be entered there for consideration and approval by the Governor's Office of Policy and Budget (OPB), and in some instances the Legislative Budget Commission

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The 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.”



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

PLEASE SEE TAB “D” IN YOUR NOTEBOOK-HANDOUT #2


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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 using the following email distribution address:
budget@justiceadmin.org

PLEASE SEE TAB "D" IN YOUR NOTEBOOK-HANDOUT #3

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5% or \$250k (whichever is greater)

Use this form to file a new budget amendment request. Items marked with an asterisk (*) are required fields.

General Amendment Request Info

Agency:	Justice Administration	LBC Item?	No
Fiscal Year:	2016-17	Consultation/Review Period:	3 working days
Agency Log#:	JAC-TEST-001 *		
Recurring Impact?	<input type="radio"/> Yes <input checked="" type="radio"/> No *		
Request Summary	Office ABC requests a GR transfer in the amount of \$123,456 from Salaries & Benefits to OPS. *		

Request Type *

Please select from the drop down list if you need only one request type.
FA - Five percent transfer between categories of appropriations within a budget entity - 216.282(2)(a)1, F.S.
-Or-
 If you need to combine multiple request types, please click the following button.


Other Info

Contact:	Colvin, A. "Rip" *	Requested by:	John Doe
E-Mail Address:	rip.colvin@justiceadmin.org	Phone No.:	(850)555-1234
Phone No.:	(850)488-2415		

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5% or \$250k (whichever is greater)



BAPS
Budget Amendment Processing System

Home | Requests | New Request | Reports

Active Requests | Completed Requests | 5% Transfer Requests | Request Details

Functions: Overview | Summary | Approval Criteria | Budget | Positions/Salary Rate | Supporting Docs. | Posting Detail

General Request Information

Approval Criteria: Department: Justice Administration

Budget: Fiscal Year: 2016-17

Positions/Salary Rate: Record Type: Original

Supporting Docs.: EOE Log#: JAC-TEST-001

Posting Detail: LBC Item?: No

Request Summary: Office ABC requests a GR transfer in the amount of \$123,456 from Salaries & Benefits to OPS.

Request Type: FA - Five percent transfer between categories of appropriations within a budget entity - Stat. Auth. 216.292(2)(a)1, F.S.

Summary Information

Problem Statement | Agency Request | Fiscal Impact | Other Considerations

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5% Budget Amendment Status Report


	ORIGINAL APPROPRIATION As of July 1, 2016	≤216.292(2)(a) 1 & 2, F.S. TRANSFER AUTHORITY 5% OR \$250,000 whichever is greater	MAX AMT THAT CAN BE TRANSFERRED		FISCAL YEAR-TO-DATE TRANSFER AUTHORITY USED:		Transfer Auth Used as of date (NET)
			INTO CATEGORY	OUT OF CATEGORY	Am't Transf In	Am't Transf Out	
GENERAL REVENUE:							
SALARIES & BENEFITS	7,000,000	350,000	350,000	350,000			
OTHER PERSONAL SVCS	100,000	5,000	250,000	250,000			
OPERATIONS	4,000,000	200,000	250,000	250,000			
GRAND TOTAL ALL CATEGORIES	11,100,000						

	ORIGINAL APPROPRIATION As of July 1, 2016	≤216.292(2)(a) 1&2, F.S. TRANSFER AUTHORITY 5% OR \$250,000 whichever is greater	MAX AMT THAT CAN BE TRANSFERRED		FISCAL YEAR-TO-DATE TRANSFER AUTHORITY USED:		Transfer Auth Used as of date (NET)
			INTO CATEGORY	OUT OF CATEGORY	Am't Transf In	Am't Transf Out	
XYZ TRUST FUND:							
SALARIES & BENEFITS	3,500,000	175,000	250,000	250,000			
OTHER PERSONAL SVCS	75,000	3,750	250,000	250,000			
OPERATIONS	1,500,000	75,000	250,000	250,000			
GRAND TOTAL ALL CATEGORIES	5,075,000						

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Session D - Overview of Budgeting - Presentation

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JUSTICE ADMINISTRATIVE COMMISSION


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

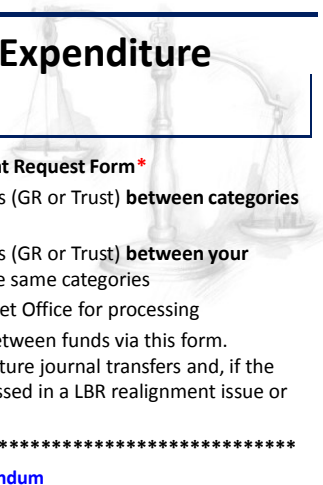
5% or \$250k (whichever is greater) Budget Amendment Request Form*

- 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



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Other Types of Operating Budget Amendments

Requires OPB review AND 3 working days legislative consultation

- Early Release of General Revenue Funds

Requires OPB review AND 14 consecutive days legislative consultation

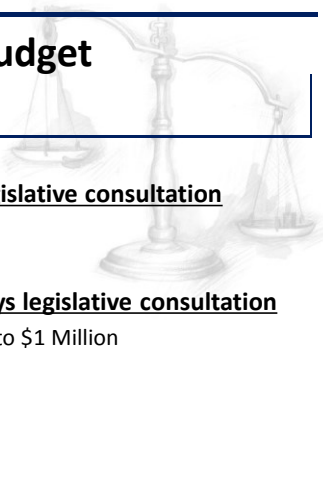
- Increases/decreases in trust fund authority up to \$1 Million
- Changes in existing performance measures
- Changes in approved pay plans

Requires OPB review only

- Movement of salary rate between budget entities

Requires notification to OPB only

- Due Process deficits and reallocation of initial appropriations



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Other Types of Operating Budget Amendments (continued)

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

- Movement between categories of General Revenue appropriations in excess of those provided in s. 216.292(2), F.S. [5% or \$250k, whichever is greater]
- Changes to trust fund appropriations in excess of \$1 Million
- Increase or decrease in authorized salary rate at the Department level
- FTEs in excess of those fixed by the Legislature in order to implement a current fiscal year contract or grant

*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.

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The Budget Amendment Summary Form


The Budget Amendment Summary Form is the data entry document that is used to detail and justify your requests under the situations indicated in the previous 2 slides (Other types of operating budget amendments)

You can access this form via the JAC Public website and clicking the Budget Section under the Services icon or via this hyperlink:

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

PLEASE SEE TAB "D" IN YOUR NOTEBOOK-HANDOUT #4

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JUSTICE ADMINISTRATIVE COMMISSION



The Budget Amendment Summary Form

Budget Entity:	[2131XX; 2150XX; 2160XX; 2165XX; 2170XX; 2180XX]
Agency Number: (JAC will assign)	LEAVE BLANK
Fiscal Year:	2016-2017
Fund Source:	SARTF-COP; PDRTF-ARTV; CCRTF-Reimb; GDTF-Cty IT; GR-S&B

Problem Statement:
(Describe in detail the purpose for the request. Talk about the situation that generated the problem if applicable, and what steps have or are being taken to eliminate reoccurrence. Include the intended recipient of any funds for contracted services)

Agency Request:
(State qualitatively & quantitatively what is being requested. Explain why the interim budget action is necessary and the impact if funding is not approved).

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Can Approved Operating Budgets Be Reallocated?

Yes ☺.

- An allotment represents the split out of an appropriation between 1 or more organizational levels within a budget entity. Allotments are created by an agency to help manage budget and spending. JAC posts allotments in FLAIR at the organizational, category and fund level. The amounts posted are determined by each circuit /office. The totality of the amounts allotted by org code cannot exceed the total amount of the appropriation by budget entity, category and fund
- Allotment postings (TR20) to FLAIR may be changed at any time during the fiscal year resulting from a budget amendment approved by OPB, the LBC or via a re-allocation request to the JAC Budget Office from a circuit / office

Special Note: Reallocations in FLAIR do not change the total category and fund amount that was appropriated by the Legislature

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BUDGET ALLOCATION SPREADSHEET

SAMPLE DATA ENTRY FORM

____ Circuit / Office

ABC TRUST FUND ALLOCATION OF FY 20XX-20XX APPROPRIATIONS (for FLAIR Input only) OPERATING BUDGET

ORG CODE TITLE	ORG CODE	EO	APPROPRIATION CATEGORIES				TOTAL ORG CODE ALLOCATION
			SALARIES 010000	OPS 030000	Acq MV 100021	Operations 103225	
VOCA	21.xx.xx.00.002	13	50,000	15,000			65,000
Local Ordinance	21.xx.xx.00.107	43	6,500				6,500
VAWA	21.xx.xxx.00.504	23	35,000				35,000
Application Fees	21.xx.xxx.xx.407	13				150,000	150,000
Restitution	21.xx.xxx.xx.707	13				200,000	200,000
Article V	21.xx.xxx.xx.000	A5	450,000		25,000	125,000	600,000
TOTAL			541,500	15,000	25,000	475,000	1,056,500
GAA Total (for JAC use only)			\$41,500	15,000	25,000	475,000	1,056,500

NOTES:

- 1) Please complete this form to allocate or reallocate Original Budget, Administered Funds and Budget Amendments between org codes within same categories and fund. Every time a change is made to the original appropriation during the fiscal year, the fund totals must match the totals as posted to the Appropriations Ledger.
- 2) The program or Org Code totals as recorded on this form will be posted to the FLAIR Trial Balance By Org and Fund Report and the combined total of all org codes must match the total fund appropriations.
- 3) Please do not use this form to request budget movement between categories thereby changing the category appropriations within the fund. That type of movement must be requested via a budget amendment (5% or \$250k whichever is greater) to be approved by OPB.

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

- **Non-Operating Budget Authority is not appropriated by the Legislature 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 or another date as determined by OPB, 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, generally occurs in mid-May of each year

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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 regular type budget amendment
- Please note that increases in non-operating budget authority can not be obtained via the movement between categories or budget entities (therefore, please do not use the 5%/\$250k budget amendment data entry forms for this purpose.)
- 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

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OTHER ITEMS OF INTEREST

- Federal Grants Tracking System
- Double Budget Appropriations

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Federal Grants Tracking System

- ❖ On November 10, 2015 via Memorandum #16-016 issued by the Governor's Office of Policy and Budget [OPB], all state agencies were notified of the development of a web-based Federal Grants Tracking System [FGTS]. The purpose of the system is to accommodate the requirements in s. 216.103, F.S. which charges state agencies to create and maintain an inventory of all programs which are partially or fully funded from federal sources. The system became fully operational at the end of January 2016. In order to comply with the statute, agencies are asked to input federal grants information into the FGTS for all proposed, new and existing federal grants, as well as notification of federal grants that an agency plans to apply for in the near future
- ❖ Currently, the agencies of Justice Administration have a total of five (5) federal grants noted in FGTS. If your office has grants that should be in this system, please contact the JAC Budget Office staff for further information and instructions

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Grants

Report

Help

FGTS

Federal Grants Tracking System

Federal Grant

Save

General Information

Grant Description

Fiscal Impact

Tracking and Status

EOG Tracking Number:

Agency: Justice Administration Commission

Policy Area: Public Safety

* State Fiscal Year: 2016-17 Application Deadline:

* CFDA Number: CFDA Title:

FLAIR Grant Number: Grant Title:

Total Grant Amount:

Grant Begin Date: Grant End Date:

Grant Term: ☒ New Grant ☐ Renewal Grant ☐ Existing Grant


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JUSTICE ADMINISTRATIVE COMMISSION

Double Budgeting

(occurs when 2 state agencies have legislative authority to fund the same program)

JAC Entities - Budget Authority, FTE & Rate (as provided in the GAA-proviso)	Other State Agencies Given Authority via GAA to Transfer Cash to JAC Entities
<ul style="list-style-type: none"> Prosecution of Insurance Fraud (PIP) Prosecution of Workers Compensation Insurance Fraud (WCIF) Pari-Mutuel Wagering Investigation and Prosecution (Slot Machines) 	<ul style="list-style-type: none"> Department of Financial Services (Ins. Regulatory TF) Department of Financial Services (WC Admin TF) Department of Business & Professional Regulation (Pari-Mutuel Wagering TF)


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JUSTICE ADMINISTRATIVE COMMISSION

Budget Office Contact Information



Email Addresses:

budget@justiceadmin.org

yvonne.enoch@justiceadmin.org

kelly.jeffries@justiceadmin.org

frank.coleman@justiceadmin.org



Local: (850) 488-2415


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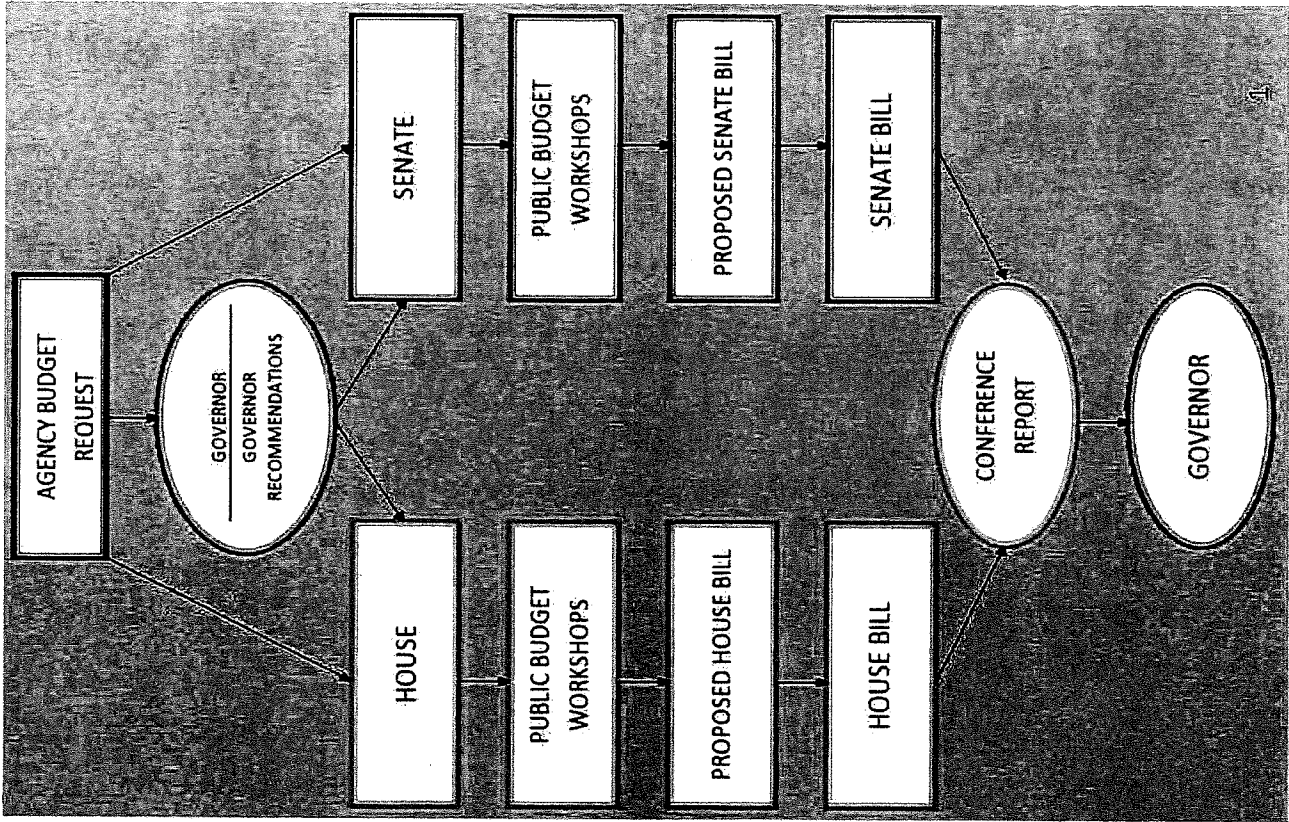
Additional Questions and General Discussion



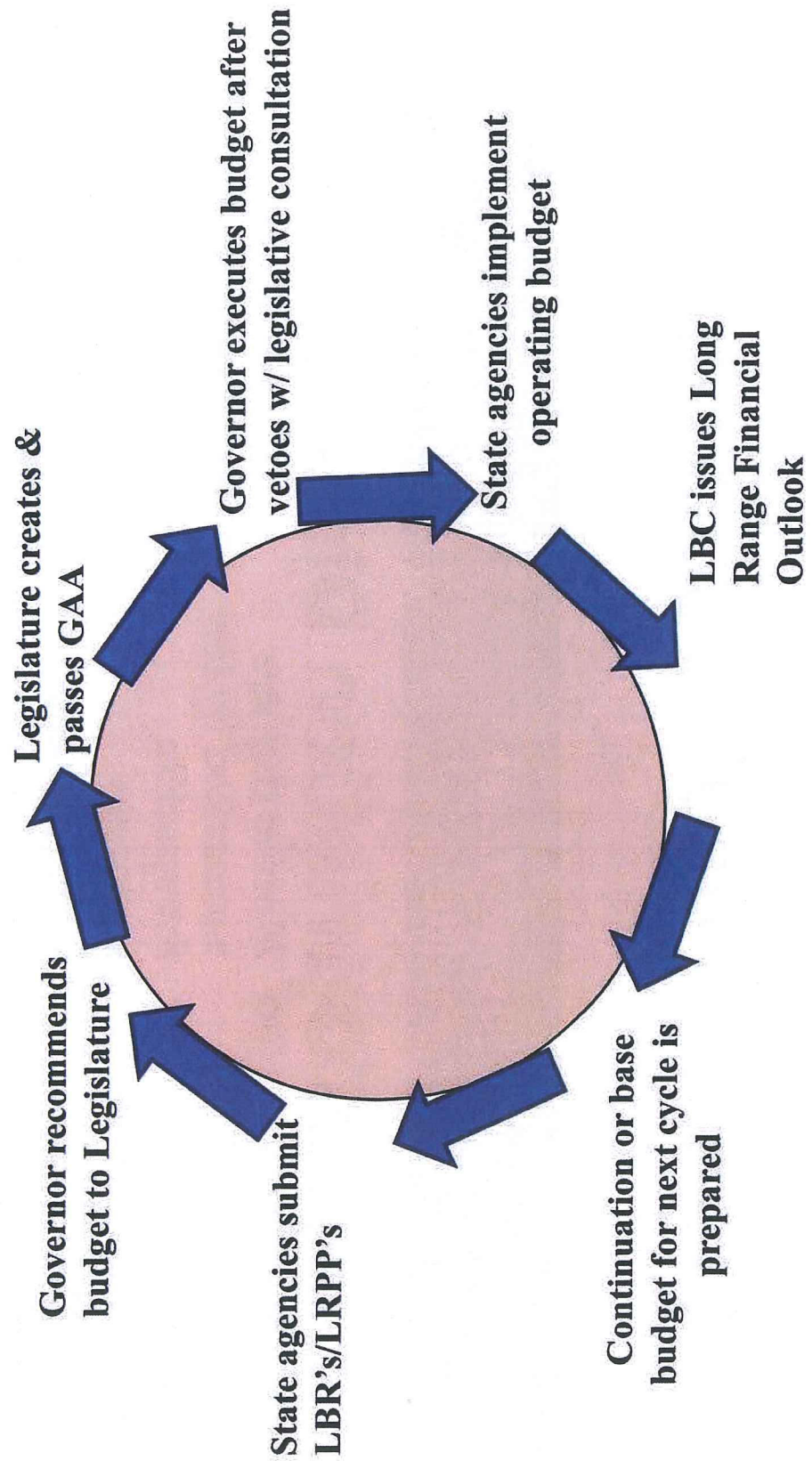
The Appropriation Process & Base Budget

The Appropriations Process

- By September 15th the Legislative Budget Commission issues the Long Range Financial Outlook.
- State agencies submit budget requests on October 15th of each year.
- The Governor makes his budget recommendations 30 days prior to the onset of the legislative session.
- House & Senate committees workshop the budget and each chamber passes an independent appropriations bill.
- The differences between the bills are usually resolved through a conference by members of both chambers.
- The product of the conference process is the Conference Report or the General Appropriations Act.
- The Governor has line item veto authority.
- The Governor with consensus of House & Senate execute the budget and develop the base for the next cycle



Budget Process Cycle



Primary Funding Sources

General Revenue Fund

State Trust Funds

Federal Trust Funds

Appropriation Discretion

- State Tax Revenues Available to the Governor and Legislature for any use
 - These are the revenues that programs compete for and the Governor and Legislature must allocate between programs
- Monies that are earmarked by law for specific purposes
 - Governor and Legislature has little discretion in allocating among programs, unless the law is changed
- Monies that are provided to the State by the Federal Government
 - Typically, there is almost no discretion in how these funds are spent as that is specified by the Federal Government

Definitions

- **"Appropriation"** means a legal authorization to make expenditures for specific purposes within the amounts authorized by law. Appropriation is not cash in a fund. Not all funds or cash are appropriated. Not all appropriation has cash to support it.
- **"Program"** means a set of services and activities undertaken in accordance with a plan of action organized to realize identifiable goals and objectives based on legislative authorization.
- **"Budget entity"** means a unit or function at the lowest level to which funds are specifically appropriated in the appropriations act. "Budget entity" and "service" have the same meaning.
- **"Category"** are the specific appropriations for which expenditures are intended. They specify how a service is to be accomplished.

BUDGET AMENDMENT PROCEDURES FOR REQUESTING A 5% or \$250,000 (WHICHEVER IS GREATER) MOVEMENT OF BUDGET AUTHORITY

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

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

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

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

Step 1. Begin by selecting your agency and circuit/region (as applicable) from the drop down boxes.

Step 2. Select the appropriate fund (Example: General Revenue, Grants and Donations Trust Fund, etc.)

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

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

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

When the budget amendment is approved and if it is in the time frame during the fiscal year to submit a Legislative Budget Request (LBR) or Amended LBR; the JAC Budget Office will input the necessary LBR issue (known as a 1600 level issue) into your Office’s LBR to reflect a request for re-approval of the budget amendment.

BUDGET AMENDMENT PROCEDURES FOR REQUESTING A 5% or \$250,000 (WHICHEVER IS GREATER) MOVEMENT OF BUDGET AUTHORITY (cont'd)

Step 5. Type “GR” in the Revenue Source column if the transfer is for General Revenue. If the transfer is for a trust fund, the fund name and source must be listed. An example trust fund name is GDTF. Revenue source examples are Article V-Traffic Fines, Restitution, Cost of Prosecution, County Information Technology contract, VOCA, VAWA, etc. A numeric organizational code from your account code listing may also be noted to further identify the desired cost center to post to in FLAIR after the budget transfer transaction is approved by OPB.

Step 6. Enter the amounts “from” and “to” onto the form on the desired appropriation category or categories lines. **Enter whole dollars only.** PLEASE DO NOT enter cents or use any type of punctuation marks whatsoever. This data is being placed into the Budget Amendment Processing System (BAPS) which does not recognize or accept these characters. The form will automatically convert the amount “from” to a negative number and the amount “to” will automatically show as a positive number. Therefore do not insert plus or minus signs in front of the dollar amounts.

Step 7. Provide a brief reason why the transfer is being requested.

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

Step 8. Date and sign the completed form.

The form must be signed by the person in your Office who has signature authority for budget transactions as identified on the most current signature authorization list that was submitted to the JAC Executive Office.

Step 9. Print and transmit the form electronically to the JAC budget Office using the following email address:

Budget@justiceadmin.org

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

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

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NOTE: When entering dollar amounts in the "Amount From" and "Amount To" columns, do not use dollar signs, negative signs, commas or other punctuation marks. Please enter whole numbers only. (no cents).

Provide a brief justification for this request:

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Budget Amendment Summary Form

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Budget Entity:

Agency Number:
(JAC will assign)

Fiscal Year:

2016-2017

Fund Source:

Problem Statement:

(Describe in detail the purpose for the budget amendment request.
Include the intended recipient of any funds for contracted services.)

Agency Request:

(Explain why the interim budget action is necessary and the proposed
solution to the problem state above. Explain the impact if not approved.)

Budget Amendment Summary Form

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Request Type: (Check the appropriate type of action requested and under what authority.)

Legislative Budget Commission Approval Required

- ☐ Deficiency request with budget amendment [F.S. 216.231\(2\)](#)
- ☐ Authorize positions in excess of the number fixed by the Legislature [F.S. 216.262\(1\)\(a\)](#)
- ☐ Increase salary rate (for purposes other than implementing GAA or special appropriations acts) [F.S. 216.181\(10\)\(a\)](#)
- ☐ Transfer of General Revenue appropriations in excess of those provided in subsection 2 (5% transfer authority) [F.S. 216.292\(4\)\(a\)](#)
- ☐ Increase in General Revenue appropriations [F.S. 252.37](#)
- ☐ Transfer of trust fund appropriations in excess of those provided in subsection [216.292\(2\)](#) (5% transfer authority) and in excess of \$1,000,000 [F.S. 216.292\(4\)\(b\)](#)
- ☐ Changes to trust fund appropriations in excess of those in approved operating budget which are in excess of \$1,000,000 [F.S. 216.181\(11\)](#)

General Revenue

- ☐ Early / additional release of operating General Revenue funds [F.S. 216.192\(1\)](#)
- ☐ Justified transfer of General Revenue appropriations with restrictions [F.S. 216.292\(2\)\(b\)1 and 2](#)
- ☐ Lump sum allocation of General Revenue appropriations [F.S. 216.181\(6\)\(a\) and \(b\)](#)
- ☐ Establish General Revenue budget from unbudgeted reserve [F.S. 216.192\(1\)](#)
- ☐ Place General Revenue budget in unbudgeted reserve [F.S. 216.192\(1\)](#)

Positions and Rate

- ☐ Transfer positions and associated rate between budget entities [F.S. 216.292\(3\)\(b\)](#)
- ☐ Transfer positions only between budget entities [F.S. 216.262\(1\)\(a\)1](#)
- ☐ Transfer rate only between budget entities [F.S. 216.181\(8\)\(b\)](#)
- ☐ Add positions to reserve or authorize positions in reserve within a budget entity [F.S. 216.262\(1\)\(c\)1](#)
- ☐ Add positions to reserve or authorize positions currently in reserve and transfer between budget entities [F.S. 216.262\(1\)\(c\)1](#)
- ☐ Increase salary rate for implementing the GAA, special appropriations acts, and actions pursuant to [F.S. 216.181\(8\)\(a\)](#)

Trust Funds

- ☐ Changes in trust fund appropriations for operating budget up to \$1,000,000 [F.S. 216.181\(11\)](#) and [216.212](#)
- ☐ Transfer of appropriations for operations from trust funds in excess of those provided in subsection [216.292\(2\)](#), up to \$1,000,000 [F.S. 216.292\(3\)\(a\)](#)
- ☐ Justified transfer of trust fund appropriations with restrictions [F.S. 216.292\(2\)\(b\)1 and 2](#)
- ☐ Early / additional release of operating Trust Fund appropriations [F.S. 216.192\(1\)](#) and [216.177\(2\)\(a\)](#)
- ☐ Lump sum allocation of trust fund appropriations [F.S. 216.181\(6\)\(a\) and \(b\)](#)
- ☐ Establish trust fund budget from unbudgeted reserve [F.S. 216.192\(1\)](#)
- ☐ Place trust fund budget in unbudgeted reserve [F.S. 216.192\(1\)](#)

Non-operating Budget

- ☐ Refunds, Payments to U.S. Treasury, Payments of service charge to General Revenue [F.S. 216.181\(12\)](#)
- ☐ All other non-operating requests (including transfers specifically authorized by law, investment authority, etc.) [F.S. 216.181\(12\)](#)

Budget Amendment Summary Form

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Request Type: (Check the appropriate type of action requested and under what authority.)

Other Requests:

- ☐ Reorganizations [F.S. 20.04\(7\)\(b\)](#)
- ☐ Vehicle purchase letter [F.S. 287.14](#)
- ☐ Service charge to General Revenue exemption letter [F.S. 215.22](#) and [215.24](#)
- ☐ Legislative Intent requests [F.S. 216.177\(1\)\(b\)](#)
- ☐ Temporary trust fund loan [F.S. 215.18](#)
- ☐ Proviso requirements (e.g. agency submittal of program plan to EOG and Legislature for review and approval)
- ☐ Performance Measures/Standards adjustments (LRPP) [F.S. 216.1827](#)
- ☐ Activity adjustments [F.S. 216.1827\(3\)\(a\)](#)

Criteria for Approval:

(Check all applicable items. Should a request not be consistent with the following criteria, this may be the basis for disapproval.)

- ☐ The amendment is consistent with legislative policy and intent.
- ☐ The amendment does not eliminate an existing program or commence a new program without specific legislative authority.
- ☐ The amendment does not exceed amounts provided by the Legislature for items funded in an amount less than requested.
- ☐ The amendment does not restore amounts vetoed by the Governor.
- ☐ Trust fund usage is consistent with Florida law and is supported with appropriate receipts and reserves.
- ☐ The amendment is consistent with General Policy Guidelines for reserving 5 percent of trust funds.
- ☐ The amendment is consistent with provisions of Florida law.
- ☐ The amendment does not provide funding for any issue which was requested by the agency but not funded by the Legislature.
- ☐ The amendment does not provide any general salary increases which were not authorized in law or the General Appropriations Act.

Budget Amendment Summary Form

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Fiscal Impact / Fund Source:

(For trust funded amendments state the source of funds being affected within the trust fund and the type of receipts, fees, federal funds, etc. Provide cash analysis and explanation to show that a 5 percent trust fund reserve is maintained. For multiple sources, list each specific source name, type of receipt and attributable amount in dollars.)

Other Considerations:

(When applicable include copies of the grant award, contract, etc. Include any appropriate documentation to support the request.)