

STATE OF FLORIDA

Legislative Budget Request Instructions

Fiscal Year 2012-13



July 2011

**Executive Office of the Governor
Office of Policy and Budget**

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THE LEGISLATIVE BUDGET REQUEST

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MAJOR CHANGES
Legislative Budget Requests (LBR)
for Fiscal Year 2012-13

CHANGES	DESCRIPTION
Revision to Annual Calendar of Major Events	<ul style="list-style-type: none"> • Pursuant to section 216.023(1) and (2), Florida Statutes, State agencies and the judicial branch are required to submit their final legislative budget request, including all supporting forms and schedules as required, to the Legislature and to the Governor no later than September 15, 2011. • Article III, section 3(b) of the Florida Constitution provides that the date for the opening day of session may be fixed by law. Pursuant to Ch. 2010-91, Laws of Florida, the 2012 legislative session will begin on January 10, 2012.
Submission of Department of Economic Opportunity (DEO) Budget/Entities impacted by the Governmental Reorganization bill (pursuant to Ch. 2011-142, Laws of Florida)	<p>The new agency, DEO, will submit its LBR/LRPP/CIP 45 days after approval of the LBC or on a date agreed upon by OPB, House and Senate. Agencies that will no longer be in existence after the LBC approval will need to submit Department-Level schedules (as applicable) with actual prior year data (A01 and A36 for Schedule XI) on September 15, 2011 as follows:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB - DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form
Contract Reporting Requirement (Ch 2011-45, Laws of Florida – SB 1314) - New Schedule XV-Contract Reporting and New Statewide Issue Code	<p>To satisfy the requirements of Ch. 2011-45, Laws of Florida (SB 1314), the Legislative Budget Request instructions include a new Schedule XV and the addition of an issue code as follows:</p> <p>Schedule XV- Contract Reporting</p> <ul style="list-style-type: none"> • Captures the information for each contract in which the consideration to be paid to the agency is a percentage of

	<p>the vendor revenue and in excess of \$10 million under the contract period.</p> <p>New Statewide Issue Code</p> <ul style="list-style-type: none"> • 160MXX0 – This issue code should be used for realigning Lease or Lease-Purchase Equipment, excluding real property. These issues should be used to back out funding for the lease or lease-purchase of equipment, fixtures, and other tangible personal property from the appropriation category currently used and add the funding back to special appropriation category 105281 entitled Lease or Lease-Purchase of Equipment. Special appropriation category 105281 should also be used for any new funding needs for lease purchase costs as defined in section 216.011(1)(vv), Florida Statutes.
<p>Realignment of Agency Spending Authority for Data Center Services</p>	<p>The following codes are to be used to indicate adjustments in appropriation categories for data processing services performed by primary data centers. Agencies are asked to deduct the necessary authority from the traditional appropriation category(ies) they currently use to pay the primary data center(s) and add the authority to the appropriate category, 210021, 210022 or 210023, as appropriate.</p> <ul style="list-style-type: none"> • 160E410 - Realignment of Agency Spending Authority for Southwood Shared Resource Center - Deduct • 160E420 - Realignment of Agency Spending Authority for Southwood Shared Resource - Add • 160E430 - Realignment of Agency Spending Authority for Northwood Shared Resource Center – Deduct • 160E440 - Realignment of Agency Spending Authority for Northwood Shared Resource Center - Add • 160E450 - Realignment of Agency Spending Authority Northwest Regional Data Center - Deduct • 160E460 - Realignment of Agency Spending Authority for Northwest Regional Data Center - Add
<p>Updated Statewide Issue Codes for Email Services Consolidations</p>	<p>The Legislative Budget Request instructions include new statewide issue codes for the transfer and consolidation to the statewide e-mail service. The following issue codes are to be used by agencies that will be submitting budget adjustments for Statewide Email consolidation, pursuant to provisions within <u>Chapter 2011-50, Laws of Florida (SB 2098)</u>:</p>

	<ul style="list-style-type: none"> • 17C10C0 - Statewide Email Consolidation - Deduct (for Agency use) • 17C11C0 - Statewide Email Consolidation - Add (for Agency use) • 17C14C0 - Consolidate Email Services in Primary Data Center (for Primary Data Center use) • 33015C0 - Reductions from Email Services Consolidations (for Agency use) • 55C04C0 - Additional Resources Required to Support Consolidation of Email Services (for Agency use) <p>Detailed updated definitions and discussion of these issue codes are provided in the LBR instructions.</p>
Personnel Technical Changes	<p>The calculation for state employee life insurance only includes the maximum coverage of \$25,000 that is paid by the state and was set in the 2010-11 General Appropriation Act.</p>
Submission of the Schedule IV-C – Recurring Information Technology (IT) Budget Planning	<p>All agencies, with the exception of the Florida Parole Commission, Clerks of Court Operations Corporation, State Attorneys, Public Defenders, Guardians Ad Litem, Capital Collateral Region Counsels, and Criminal Conflict and Civil Regional Counsels, are required to submit the Schedule IV-C for the non-strategic IT services only to the Florida Fiscal Portal by September 15, 2011.</p> <p><i>Note: The Southwood Shared Resource Center, Northwood Shared Resource Center, and Statewide Guardian Ad Litem Office are now required to submit the required Schedule IV-C documents.</i></p> <p>Cost and service level requirement worksheets for agency strategic IT services have been removed from the Schedule IV-C. IT service requirements previously collected in MS Word documents are now collected within the IT Service Costs Worksheets. The e-mail and budget entity worksheets have been modified to remove the additional budget information collected for Fiscal Year 2011-12.</p> <p>The Schedule IV-C must be submitted via the Florida Fiscal Portal (in PDF format) as well as emailed (in native Excel format) to the Legislature and the Office of Policy and Budget at IT@LASPBS.STATE.FL.US.</p>
Schedules IV-B and IV-C and Data Center Consolidation Cost Workbook Instructions	<p>Schedules IV-B, IV-C, the Data Center Consolidation Cost Workbook, and all supporting materials and instructional guidelines, are now published on the Florida Fiscal Portal. Agencies should download these schedules and the workbook and follow the instructions for their submission.</p>

<p>Schedules VIII B-1 and VIII B-2 Priority List of Budget Issues for Possible Reduction</p>	<p>SCHEDULE VIII B-1 Agencies are not required to submit a Schedule VIII B-1.</p> <p>SCHEDULE VIII B-2 Agencies are required to submit a Schedule VIII B-2 that contains reduction issues for fiscal year 2012-13 totaling at least 10% of their fiscal year 2011-12 recurring General Revenue and at least 10% of their 2011-12 recurring state trust funds for consideration in developing the 2012-13 budgets.</p> <p>REDUCTION GUIDELINES AND CLARIFICATION – SCHEDULE VIII B-2</p> <ul style="list-style-type: none"> • All reductions must be recurring. • A Target Reduction amount for the Social Services Block Grant Trust Fund and the Welfare Transition Trust Fund may be provided to the appropriate state agencies. <p>FORMAT OF THE SCHEDULE VIII B-2</p> <ul style="list-style-type: none"> • Detailed instructions for LAS/PBS input of Schedule VIII B-2 are included in the LBR instructions. • Please note that agencies are no longer permitted to use D-3A issue code 33B000-Schedule VIII B Reductions.
<p>Update to Appendix E</p>	<p>The amounts provided in the Expense and Human Resource Services Assessments Standard Package have been updated.</p> <ul style="list-style-type: none"> • Agencies using Voice Over IP for phone use are provided an expense amount to be used in place of “Telephone, line/use.” • Employees allotted a docking station are provided an expense amount. • The standard cost for calculators has changed and will only be utilized for positions that use them for their profession.
<p>Areas effected as a result of early submission of LBR</p>	<p>Agencies will submit their final legislative budget request, including all supporting forms and schedules as required, to the Legislature and to the Governor no later than September 15, 2011. As a result, the following items may need to be updated subsequent to the initial submission:</p> <ul style="list-style-type: none"> • Certified Forward Reversions at 09/30/11 (will be added to Schedule I’s during technical review) • Schedule XIV: Variance from Long Range Financial Outlook (depending on the date of the LBC meeting)

<p>Changes to Budget Entity Level Input for Schedule I Data Memo</p>	<p>The following agencies no longer are required to provide Schedule I data at the budget entity level:</p> <ul style="list-style-type: none"> • Department of Citrus • Department of Education (<i>with the exception of the Administrative, Federal Grants, Federal Rehabilitation, and Grants and Donations Trust funds, which are required to provide data at the budget entity level</i>) <p>The Department of Economic Opportunity (DEO) will be required to provide Schedule I data at the budget entity level.</p>
<p>Annual Trust Fund Review Process – Revised Schedule of Agency Trust Fund Review</p>	<p>The four year schedule for agencies subject to annual legislative trust fund review is provided for legislative sessions 2012-15.</p>
<p>New State Standard Revenue Categories For Non-grant Federal Revenues on Schedule I, pursuant to CFO Memo #1</p>	<p>The following revenue categories are established to report Federal revenues that are not related to grant awards:</p> <ul style="list-style-type: none"> • 001270 - Fines/Forfeitures from Federal Programs - Revenues received as a result of Federal criminal, administrative, or civil forfeiture proceedings and receipts from Federal asset-sharing programs, including fines, forfeitures, seizures, and judgments retained by the State for law enforcement or other purposes • 001870 - Refunds/Reimbursements of Federal Funded Expenditures - Refunds, reimbursements, and recoveries of federally-funded non-grant expenditures, including rebates received from pharmaceutical manufacturers, subrogation, and other third-party liability payments • 001970 - Sales of Goods/Services to Federal Government - Federal non-grant contract revenue and sales of services provided by state agencies to the Federal government <p>Additional direction on the usage of existing revenue codes to identify other types of non-grant federal revenues is included.</p>
<p>Schedule IB data will be input to LAS/PBS via transaction code TFB</p>	<p>The Schedule IB is now an LAS/PBS generated schedule that will be displayed at the bottom of the Schedule I report. However, if the agency does not input any information for the Schedule IB, the schedule will not be shown.</p>
<p>Amended Reconciliation of Beginning Trial Balance to Schedule IC form and guidelines</p>	<p>Due to the State of Florida’s implementation of Governmental Accounting Standards Board (GASB) Statement #54, regarding the classification and reporting of fund balances, the reconciliation of fund balances between the Schedule IC and the agency’s trial balance as of June 30, 2011 has changed. See LBR Instructions and Schedule I Manual for details.</p>

LAS/PBS Transaction SC1R - Option 5	Schedule I Report - Option 5 has been added to LAS/PBS. This option generates a Schedule I with detailed issues and FSI's included. The file is in Excel format and is available to download from LAS/PBS Web. NOTE: This option has been provided for information purposes only and is not to be used as part of the LBR or Schedule I Packet submission.
Updating Agency Columns	Agency Column A12 will be updated during technical review, after base budget for 2012-13 has been approved by OPB, House and Senate, to make sure that all consensus base budget issues are incorporated.
Documents on Fiscal Portal	All LBR/LRPP/CIP forms and manuals will be on the Florida Fiscal Portal instead of the Governor's Website.
Florida Fiscal Portal Agency Submissions	Agencies are reminded not to publish PDF files to the Florida Fiscal Portal until management controls to columns have been relinquished and the final version has been uploaded.

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THE LEGISLATIVE BUDGET REQUEST

SECTION 1: OVERVIEW

- Describes the purpose, authority and concept of the management system that produces the Legislative Budget Request (LBR);
 - describes the planning framework that guides the decisions of the LBR;
 - describes the automated component of the LBR process;
 - gives instructions for preparing the exhibits and schedules that make up the LBR;
 - gives instructions for inputting into the Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS) the basic information needed for budget decisions;
 - gives instructions for ordering the exhibits and schedules that become part of a budget entity's formal LBR;
 - gives instructions for ordering various audit reports to verify the information entered into LAS/PBS; and
 - identifies linkages to the Long Range Program Plan (LRPP) and the Capital Improvements Program Plan (CIP).
-

Purpose

The purpose of these instructions is to assist each agency head in submitting a legislative budget request to the Legislature for the amount of funds and positions the agency head believes necessary to perform legislatively authorized or required services and activities.

These instructions generate only the minimal information necessary for legislative and executive budgetary decision making. They are not meant to preclude an agency from submitting additional schedules and/or information to support its request.

Authority

Sections 216.013 and 216.023, Florida Statutes.

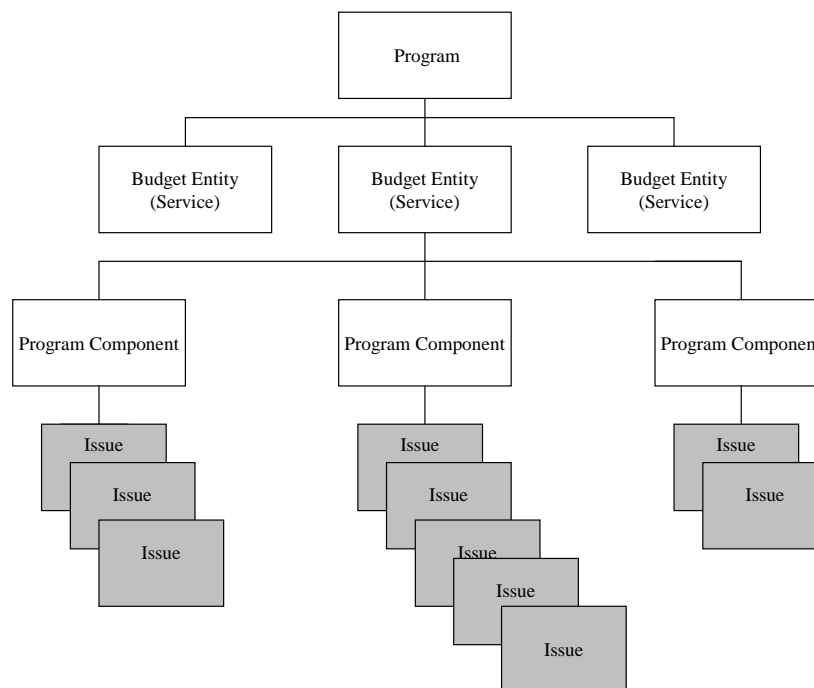
Concept

Knowledge of budget terminology is needed for one to understand the concepts of the budget process. A glossary of budget terms is provided in Appendix B. The budget process begins with a preliminary phase that involves:

- establishing expenditure priorities derived from the Long Range Program Plan (LRPP), the Capital Improvements Program Plan (CIP), and prior budget requests that remain unmet and relevant;
- transferring fundamental data to LAS/PBS from the Florida Accounting Information Resource Subsystem (FLAIR), which provides the agency's financial history, and People First, which provides salary and position data; and
- entering new request data into LAS/PBS.

The process continues with the assembly of the agency budget, which is created through the formulation of budget issues. The data making up these budget issues are entered into the automated budgeting system at the program component level and are then summarized to the budget entity (service) and program levels. The following chart displays the arrangement and relationship of the data elements.

Data Elements of the Budget

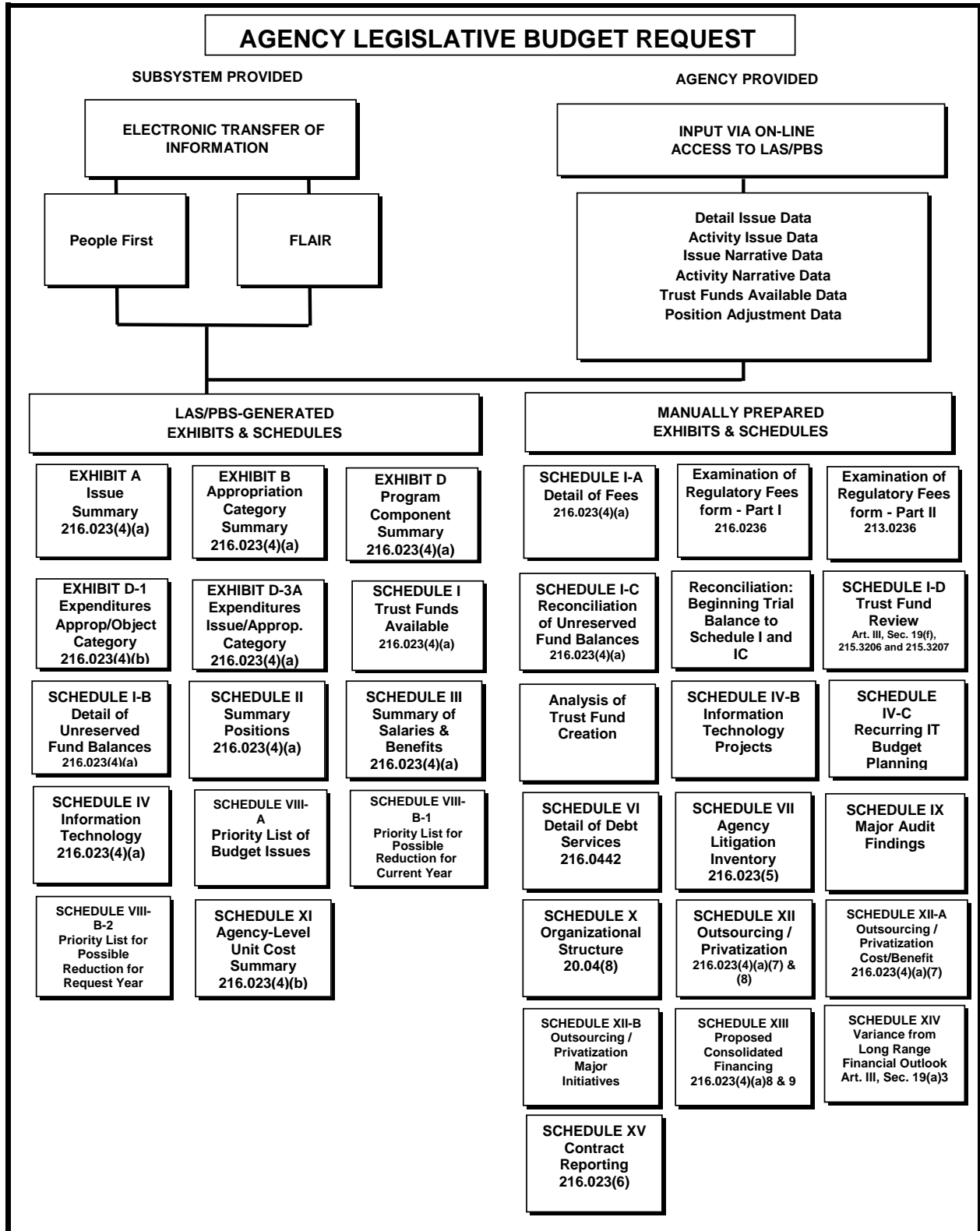


A program comprises a set of services undertaken in accordance with a plan of action organized to realize identifiable goals based on legislative authorization (a program can consist of single or multiple budget entities). Programs are identified in the General Appropriations Act (GAA) by a title that begins with the word “Program.” In some instances a program consists of several budget entities, and in other cases the program has no budget entities delineated within it; the budget entity is the program in these cases. The LAS/PBS code is used for purposes of both program identification and budget entity identification. There can be any number of budget entities in a department, any number of program components in a budget entity, and any number of D-3A issues in a program component. The same program component may appear across budget entities and the same D-3A issue may appear in multiple program components and budget entities.

The automated budget system has been developed to maximize the use of data input. The system requires one-time entry of basic agency data plus the periodic use of other systems information to automatically produce a number of summarized reports.

These automated reports plus manually prepared reports are compiled into the Legislative Budget Request (LBR). Generally, almost all of the agency information required to produce the LBR exhibits and schedules as prescribed by Chapter 216, Florida Statutes, resides in LAS/PBS. This data will be available electronically to the Executive Office of the Governor and the Legislature upon agency submittal of the LBR. A graphic illustration of the relationship between the subsystems, agency provided reports, and the final legislative budget request document is provided in Figure 1.

FIGURE 1



ANNUAL CALENDAR OF MAJOR EVENTS

DUE DATE	ACTION
June 30	Repayment date of any funds temporarily transferred from one fund to another [section 215.18, Florida Statutes].
June 30	End of fiscal year [section 215.01, Florida Statutes].
June 30/July	Agencies and the Judicial Branch identify any undisbursed incurred obligations only for operations that will be carried forward to the next fiscal year; appropriations not identified shall revert to the fund from which appropriated and shall be available for reappropriation by the Legislature [section 216.301(1)(a), Florida Statutes].
July 1	Beginning of fiscal year [section 215.01, Florida Statutes].
July 1	Executive Office of the Governor (EOG) furnishes the Original Approved Financial Plan to agencies and Chief Financial Officer and the Annual Release Plan [section 216.192(1), Florida Statutes].
July 15	Budget instructions due to agencies [section 216.023(3), Florida Statutes].
August 1	The balance of any appropriation for fixed capital outlay certified forward that is not disbursed but expended, contracted, or committed to be expended prior to the end of the second fiscal year of the appropriation, or the third fiscal year if it is for an educational facility, shall be certified by the head of the affected state agency or judicial branch to the Executive Office of the Governor [section 216.301(2)(c), Florida Statutes].
September 1	The Executive Office of the Governor (EOG) shall review and approve or disapprove requests for certification of fixed capital outlay [section 216.301(2)(c), Florida Statutes].
September 15	The Joint Legislative Budget Commission shall issue a long range financial outlook setting out recommended fiscal strategies for the state and its departments and agencies to assist the legislature in making budget decisions [Article III, section 19(c)(1) of the Florida Constitution].
September 15	State agencies and the judicial branch submit the Legislative Budget Request [section 216.023(1) and (2), Florida Statutes]. The State Attorneys, Public Defenders, Guardians Ad Litem and Criminal Conflict and Civil Regional Counsels are exempt from the Schedule IV-C requirement because of IT funding provisions relating to Article V of the Florida Constitution. The Capital Collateral Regional Counsels, Clerks of Court Operations Corporation, and the Florida Parole Commission also are exempt from the Schedule IV-C requirement for Fiscal Year 2012-13.

- September 30 Agencies and judicial branch upload their Long Range Program Plans (LRPP) for Fiscal Year 2012-13 through Fiscal Year 2016-17 to the Florida Fiscal Portal and post a link to the LRPP on their internet websites.
- September 30 Agencies submit target budgets if requested [section 216.031, Florida Statutes].
- September 30 Submission by agencies and the judicial branch of financial and other information to the Chief Financial Officer (CFO) necessary for the preparation of annual financial statements as of June 30 in accordance with generally accepted accounting principles [section 216.102(1), Florida Statutes].
- September 30 For any incurred obligations for operations, only remaining undisbursed obligations shall revert to the fund from which appropriated and shall be available for reappropriation by the Legislature [section 216.301(1)(b), Florida Statutes].
- September OPB modifies Legislative Budget Request for technical adjustments [section 216.023(6), Florida Statutes].
- September Prior to release of Governor's budget recommendations to the Legislature, the Governor holds at least one public hearing on agency legislative budget requests and the Chief Justice of the Supreme Court holds at least one hearing on the judicial branch budget request [section 216.131, Florida Statutes].
- October Ninety days prior to the regular session of the Legislature, the Department of Management Services (DMS) shall make recommendations regarding fixed capital outlay legislative budget requests for state agencies and the judicial branch [section 216.044(3), Florida Statutes].
- October 12 Agencies up for annual trust fund review must submit the Pro Forma Schedule I information and Analysis of Trust Fund Creation forms.
- October 15 Agencies and judicial branch upload their Capital Improvements Program (CIP) for Fiscal Year 2012-13 through Fiscal Year 2016-17 to the Florida Fiscal Portal.
- October 28 The Office of Policy and Budget (OPB) develops a final budget report containing budget, revenues, cash balance, and program data [section 216.178(2), Florida Statutes, as amended by Chapter 2006-119, Laws of Florida].
- December At least 30 days prior to the scheduled annual regular session, the Governor shall furnish each senator and representative a copy of his or her recommended budget and revenues [section 216.162, Florida Statutes].

December	<p>No later than 14 days after the Governor submits his recommended budget to the Legislature, the Executive Office of the Governor shall submit to the legislative committees:</p> <ul style="list-style-type: none"> • a recommended appropriations bill • economic impact statements • appropriate staff analyses and supporting materials • all legislation in bill form that will be necessary to fully implement the Governor's recommendations. <p>[sections 216.164 and 216.166, Florida Statutes]</p>
January	<p>Article III, section 3(b) of the Florida Constitution provides that the date for the opening day of session may be fixed by law. Pursuant to Ch. 2010-91, Laws of Florida, the 2012 legislative session will begin on January 10, 2012.</p>
February 1	<p>The balance of any appropriation for fixed capital outlay that is not disbursed but expended, contracted, or committed to be expended prior to February 1 of the second fiscal year, or the third fiscal year if it is for an educational facility, shall be certified by the head of the affected state agency or judicial branch [section 216.301(2), Florida Statutes].</p>
February 28	<p>EOG furnishes the Chief Financial Officer, the legislative appropriations committees, and the Auditor General a report listing in detail the fixed capital outlay items and amounts reverting under the authority of section 216.301(2), Florida Statutes.</p>
February 28	<p>The Chief Financial Officer furnishes financial statements to the Governor, President of the Senate and Speaker of the House of Representatives under the authority of section 216.102(3), Florida Statutes.</p>
March 1	<p>Agencies must submit, pursuant to the LBR submittal requirements, any additions or changes to the Agency Litigation Inventory schedule (Schedule VII) included in the Legislative Budget Request [section 216.023(5), Florida Statutes].</p>
February/March	<p>Legislative full committees complete action. House of Representatives and Senate debate and vote on their respective appropriations bills. Conference committee on appropriations is appointed to work until a conference committee report is adopted.</p>
March	<p>Regular legislative session ends sixty days after beginning date.</p>
March/April	<p>General Appropriations Act (Conference Committee Report) is sent to the Governor.</p>

- March/April Legislature transmits a list of General Revenue Fund appropriations that are nonrecurring, and other supporting work papers, on or before the tenth day before the end of the period allowed by law for veto consideration [section 216.177(1), Florida Statutes].
- March/April Governor reviews General Appropriations Act and submits veto message to the Legislature or Secretary of State within 7 or 15 days

(depending upon whether the act was received while the Legislature was in session) [Article III, section 8 of the Florida Constitution].
- May/June Legislature prepares and releases Fiscal Analysis in Brief.

SECTION 2: GENERAL INFORMATION

The Legislative Budget Request (LBR) contains data for three fiscal years. The first year reflects **actual prior year expenditures**, which is taken from the Florida Accounting Information Resource Subsystem (FLAIR). The second year identifies **current year estimated expenditures**, which is created in LAS/PBS from adjusted actual appropriations. The third year indicates the **agency budget request** for the upcoming fiscal year.

Legislative Appropriations Process

The Florida Constitution states that “No money shall be drawn from the treasury except in pursuance of appropriation made by law.” [Article VII, section 1(c) of the Florida Constitution] Upon the foundation of this single sentence, a complex planning and budgeting and legislative appropriations process has been constructed. The key participants in this process are:

- Executive, Judicial and Legislative branches
- Governor's Office of Policy and Budget
- House Appropriations Committee and 7 standing budget subcommittees
- Senate Budget Committee and 7 standing budget subcommittees
- Conference Committee on Appropriations
- Department of Management Services
- Interest Groups

Article III, section 19 of the Florida Constitution, entitled “State Budgeting, Planning and Appropriations Processes” outlines the required elements of the appropriations process including requirements for:

- Annual Budgeting
- Appropriation Bills Format
- Appropriations Process
- Seventy-Two Hour Public Review Period
- Final Budget Report
- Trust Funds
- Budget Stabilization Fund; and
- Long Range State Planning Document and Department and Agency Planning Document Processes

These budget instructions incorporate these processes where applicable.

Estimated Expenditures

The budget process is proactive in that it anticipates future needs in terms of estimating both revenues and expenditures. With respect to revenue estimates, section 216.136, Florida Statutes, requires Consensus Estimating Conferences to be held prior to the Governor's Budget Recommendations and prior to adoption of the General Appropriations Act. The consensus estimate of revenue collections is based on current tax laws and current administrative procedures for the next fiscal year.

The Consensus Estimating Conferences are open public meetings. The principals (voting members) of the conference are the professional staff of the Governor's Office, the coordinator of the Office of Economic and Demographic Research in the Legislature and professional staff representatives from the House and Senate. Other participants, depending on the conference, include representatives from the House and Senate committees, the Department of Education, the Department of Children and Families, the Department of Business and Professional Regulation, the Department of Revenue, the Department of Management Services, the Florida Partnership for School Readiness, Office of the Treasurer, and any other state agency responsible for a revenue source under consideration by a revenue estimating conference.

The conference principals agree upon a general economic scenario, both national and statewide. The revenue estimates are then derived with the assistance of computerized state econometric or other statistical models, designed specifically for the state's economy. Based on the revenue projections, the conference may make additional adjustments as necessary for the conference to adopt a "consensus" revenue forecast. All conference principals must agree and are bound to the conference recommendations.

Pursuant to section 216.136, Florida Statutes, the "Consensus Estimating Conference" includes the following:

- Economic Estimating Conference;
- Demographic Estimating Conference;
- Revenue Estimating Conference;
- Education Estimating Conference;
- Criminal Justice Estimating Conference;
- Social Services Estimating Conference;
- Workforce Estimating Conference;
- Early Learning Program Estimating Conference;
- Self-Insurance Estimating Conference; and
- Florida Retirement System Actuarial Assumption Conference.

Estimating conferences are held for the General Revenue Fund, Educational Enhancement Trust Fund (Lottery), State Employees Health Insurance Trust Fund, Risk Management Insurance Trust Fund, and others. The forecasts adopted by all of the above estimating conferences provide the participants in the planning and budgeting and appropriations processes the data necessary to develop education, criminal justice, and social service formula budgets and an agreement on the estimated revenue collections available to the state under current law.

Budget Preparation and Review / Compliance with Plans

Special attention should be given to section 216.011, Florida Statutes, which provides definitions; sections 216.023 and 216.043, Florida Statutes, which relate to the format for the agency operation, unit cost and fixed capital outlay budget requests; and section 216.013, Florida Statutes, as well as the Long Range Program Plan (LRPP) Instructions, which relate to agency program planning and performance measurement.

The beginning point in the planning and budget process is the development of the agency's LRPP. The program plan provides the framework for the Legislative Budget Request (LBR) and provides the basis for budget decisions to be made within the context of long-term policies as identified in the planning process rather than only viewing budget requests as a means to meet incremental needs. While many agency budget decisions are based on a period of time exceeding one year, the planning process provides the means for reflecting the agency's highest priorities and the budget provides the mechanism to address those priorities.

The budget request 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 Legislative Budget Request through Exhibit D-3A issues and associated narrative, a linkage to the LRPP and to other state planning initiatives, such as the Capital Improvements Program Plan and Information Technology. 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.

The starting point of the agency's LRPP and the subsequent LBR is the current year estimated expenditures. Agencies are to examine all services and functions funded in current year estimated expenditures. As a part of the LRPP preparation, agencies review estimated expenditures using zero-based budgeting principles. All services and functions must be examined to determine if they should be continued, modified, or funds reallocated based on agency priorities. Because the agency LRPP and LBR are integrated, the two documents are prepared simultaneously. Agency planners, budgeters, personnel responsible for information technology and capital improvements, and a legislative liaison must work together to develop a plan and budget that are fully integrated. Agencies should request the necessary resources needed to carry out their mission so long as the requests are made in the appropriate format, according to these instructions. The agency's Legislative Budget Request is prepared at the program and budget entity (service) levels. When the final LBR is submitted to the Office of Policy and Budget (OPB) on or before September 15, a review is conducted to ensure that the budget request has been prepared based on the priorities of the LRPP.

Audits

Agency budget staff should run the LAS/PBS audit reports to ensure there are no discrepancies and then submit them with their Legislative Budget Requests. Please refer to Section 6 for detailed instructions on how to run these audit reports.

Overview - Budget Approval Process

The Legislative Budget Request is developed around program services. The OPB, Senate and House appropriations committees, and the agency jointly agree to services and functions for an agency's Legislative Budget Request (LBR).

Section 216.162, Florida Statutes, requires transmittal of the Governor's Recommended Budget at least 30 days prior to the start of the legislative session. In accordance with section 216.164, Florida Statutes, the Governor must transmit to the Legislature an appropriations bill and staff analyses, work papers, economic impact statements, and implementing legislation that support the Governor's Recommended Budget within 14 days of the release of the Governor's Recommended Budget.

The major budget work of each chamber of the legislature is conducted at the committee level, and both the House of Representatives and the Senate develop their own version of the appropriations bill. The responsible committees of the legislature are the House and Senate appropriations committees.

As stated earlier, each chamber in the Legislature develops its own appropriations bill. A conference committee (made up of members from both chambers) is used to resolve the differences between the appropriations bills. The conference committee issues a conference report that must be approved by both chambers without any amendments. If the appropriations bill is not approved by both houses, this process continues until approved. Upon passage of the conference report, it then becomes the General Appropriations Act (GAA). The GAA details the legislative appropriations by specific line item and associated proviso language, and is presented to the Governor for action.

The Governor may veto individual line items or specific amounts that are delineated in proviso language in the General Appropriations Act.

Finally, the legislative appropriations committees produce the Fiscal Analysis in Brief, which provides an executive summary of the appropriations decisions. On a rotating basis, the House and Senate each produce either the General Appropriations Act or the Fiscal Analysis in Brief. Generally, the chamber that hosts the appropriations conference committee process will produce the General Appropriations Act and the other chamber produces the fiscal analysis.

The final aspect of the budget approval process is the development and transmittal of the "Initial Approved Financial Plan" and the "Annual Plan of Releases." The release plan is required to maximize the use of trust funds and may be amended during the course of the fiscal year, pursuant to section 216.192(1), Florida Statutes.

Automated Budgeting System (LAS/PBS)

The Florida Financial Management Information System (FFMIS) was created to provide the information necessary to carry out the legislative intent of section 215.93, Florida Statutes. The system includes several subsystems of which three play a major part in the formulation of the agencies' budgets. The three subsystems are:

1. Florida Accounting Information Resource Subsystem (FLAIR);
2. People First; and
3. Legislative Appropriation System/Planning and Budgeting Subsystem (LAS/PBS).

FLAIR provides the agencies' historical accounting information directly to LAS/PBS. The People First information subsystem provides the agencies' employee base year salary and position data.

The information from both of these subsystems is electronically transferred directly to LAS/PBS. This expedites the collection of vast amounts of information needed for analysis and for executive and legislative decision-making. Also, it eliminates the need for duplicate data entry, which lessens the possibility of errors.

The LAS/PBS also provides information from existing files, i.e., the two fiscal years' Appropriations and Position and Salary Rate Ledgers immediately preceding the request being prepared. By law, FFMIS is designed and operated to share compatible data between the subsystems to provide decision makers timely financial data. According to section 215.93(3), Florida Statutes, FFMIS "...shall include financial management data and utilize the chart of accounts approved by the Chief Financial Officer."

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SECTION 3: THE BUDGET STRUCTURE

Legislative Budget Request D-3A Issue Presentation

The purpose of this section is to provide the reader with an understanding of the importance of the budget presentation and the coding structure that is used to build a Legislative Budget Request (LBR).

The D-3A issue is the most detailed level of the LBR and provides the justification and impacts of the requested funding. D-3A issue narrative must be provided for priority issues needed to fund new services or functions, and to increase or decrease funding for a current service or function. Therefore, each D-3A issue submitted will be linked to the service data. The D-3A issue may address an entire service or a single function or part of the function. Information technology and capital improvement issues must clearly link to a service or a program, and must provide a justification and impact statement taken from the plan that explains how the technology or capital improvement, if funded, would improve a program or service.

Pursuant to section 216.023(1), Florida Statutes, the LBR is to reflect “. . . the agency’s independent judgment of its needs . . .” Section 216.011(1)(u), Florida Statutes, provides in part independent judgment is “. . . an evaluation of **actual** needs made separately and apart from the legislative budget request of any other agency or of the judicial branch, or any assessments by the Governor.”

D-3A Issue Codes

Each separate budgeting decision is developed as a separate D-3A issue, and each D-3A issue is assigned a code so that it may be identified and tracked through LAS/PBS. The D-3A issue is a seven-character code. A great deal of descriptive information is carried in the issue code title. The issue code assigned enables the system user to make distinctions between two kinds of issues (statewide and unique).

Statewide D-3A Issues

Statewide issues are used when issues have a widespread impact and thus demand uniform treatment among agencies. Statewide codes cross over all agency and budget entity (service) boundaries. The following list summarizes the statewide issue groupings for preparing the LBR:

<u>Issue Code</u>	<u>D-3A Summary Issue Title</u>
ACTXXXX	Activities
1000000	Estimated Expenditures - Operations
1600000	Adjustments to Current Year Estimated Expenditures
1700000	Inter-Agencies Reorganizations
17C0000	Inter-Agency Reorganizations – Information Technology
1800000	Intra-Agency Reorganizations
2000000	Estimated Expenditures - Realignment
2100000	Nonrecurring Expenditures
2400000	Equipment Needs
2500000	Adjustments to Cost Recovery Funds
26A0000	Annualization of Administered Funds Appropriations
2600000	Annualization of Issues Partially Funded in Prior Year
3000000	Workload
3200000	Federal Funding Reductions
3300000	State Funding Reductions
33B0000	Schedule VIII B Reductions
33G0000	Management Reductions
33I0000	Privatization of State Programs, Services or Activities
33J0000	Outsourcing of State Programs, Services or Activities
33V0000	Program Reductions
3400000	Fund Shift
34F0000	Trust Fund Realignment Pursuant to section 215.32, Florida Statutes
34G0000	Abolish State Trust Funds
34S0000	American Recovery and Reinvestment Act of 2009
3600000	New Information Technology Infrastructure Project
3610000	State Enterprise Information Technology
3620000	Agency-Wide Information Technology
3630000	Program or Service-Level Information Technology
3800000	Human Resource Development (Training and Education)
40S0000	American Recovery and Reinvestment Act of 2009
4A00000	Audit Findings and Recommendations
4B00000	Enhanced Accountability of State Resources
55C0000	Information Technology Consolidation
9A00000	Supplemental Appropriations
9B00000	Sections in the Back of the General Appropriations Act
9C00000	Failed Contingent Appropriations
9V00000	Vetoed Appropriations
9900000	Capital Improvement Plan
9990000	Fixed Capital Outlay

The following list provides a description of each statewide D-3A issue indicating the purpose and use of each code:

Amounts for the issues designated with an asterisk () on the issue code listing will be automatically generated from existing files and entered by OPB into the appropriate column in LAS/PBS. These amounts cannot be changed.*

- ACTXXXX Activities - This issue code series will be used to capture information on agency activities. These issues can only be entered into columns identified as Activity data columns in LAS/PBS.
- 1001000* Estimated Expenditures - Operations - This issue is the base issue or starting point for the agency request. Appropriation categories used here will correspond to those used in the approved budget and the amount will be equal to the approved budget as of July 1. LAS/PBS will programmatically calculate and enter the dollar amount for this issue into the appropriate column.
- 160AXX0 Interim Agency Position and Salary Rate Adjustments - These issues should be used for any necessary adjustments to salaries and benefits and salary rate or for salary rate only (e.g., transfers of salary rate between program components).
- 160DXX0 Realignment of Deferred-Payment Commodity Contracts - These issues should be used to back out funding for deferred-payment commodity contracts from the appropriation category currently used for payment and add the funding back to special appropriation category 105280 entitled Deferred-Payment Commodity Contracts.
- Example:
160D010 – Back out of Deferred-Payment Commodity Contracts
160D020 – Add back of Deferred-Payment Commodity Contracts
- 160FXX0 Reapproval of 5-Day Program Flexibility and 5 percent or \$250,000 Transfer Authority - These issues should be used for any 5-day program flexibility budget amendments and for budget amendments that transfer 5 percent or \$250,000, whichever is greater. Create a detail issue code using the last three digits, e.g., “160F010 - Transfer Funds to Support OPS Staff in Monitoring State Incentive Grant Contracts.”
- 160MXX0 Realignment of Lease or Lease Purchase Equipment - These issues should be used to back out existing funding for the lease or lease-purchase of equipment, fixtures (including those to be attached to real property) and other tangible personal property from the appropriation category currently used and add the funding back to special appropriation category 105281 entitled Lease or Lease-Purchase of Equipment. Special appropriation category 105281 should also be used for any new funding requests for any Lease or Lease-Purchase of Equipment. Examples of such equipment include, but are

not limited to, copiers, printers and other equipment. Leases of real property are not included in this appropriation category. In addition, this appropriation category should *not* include any existing budget authority or requested budget authority included in special appropriation category 105280 entitled Deferred-Payment Commodity Contracts.

Example:

160C010 – Back out of Lease or Lease-Purchase of Equipment
160C020 – Add back of Lease or Lease-Purchase of Equipment

160PXX0 Technical Corrections to Current Year Program Components - Use this coding series to correct program component data based on prior year legislatively approved actions.

Example:

160P010 – Program Component Technical Correction - Add
160P020 – Program Component Technical Correction – Deduct

160SXX0 Correct Funding Source Identifier (FSI) - These issues should be used to correct FSI's in the Current Year Estimated Expenditure issues (100XXXX).

1608XX0 Reapproval of Agency Reorganizations - These issues should be used for any EOG approved agency reorganizations. Create a detail issue code using the last three digits, e.g., "1608010 - Reorganization of Network Services."

160XXX0 Adjustments to Current Year Estimated Expenditures - This issue code series is used to continue adjustments, to current year estimated expenditures, which were approved pursuant to statutory procedures for approving interim amendments to the appropriations, e.g., allocation of lump sum appropriations or authorized transfers made pursuant to the budget amendment process in Chapter 216, Florida Statutes. Do not use this issue code series to request new budget issues that were not previously approved interim budget adjustments to the current year appropriations. Requests for new, not previously approved adjustments should be made by using a unique issue code.

Transfers of appropriations in this issue code series **must** net to zero for General Revenue. Transfers that impact trust funded appropriations should net to zero with the exception of any increases because of double budget needs; any such increases need to be fully justified in the issue narrative.

NOTE: A quick reference guide for issue code 160XXX0 is located in Appendix G.

170XXX0

Inter-Agencies Reorganizations - This issue identifies transfers of current resources (budget, positions, and salary rates) between agencies, such as the transfer of programs, services, activities, positions, etc.

Transfers of appropriations in this issue code series **must** net to zero for General Revenue. Transfers that impact trust funded appropriations should net to zero with the exception of any increases because of double budget needs; any such increases need to be fully justified in the issue narrative.

Example:

Department of Environmental Protection

1700100 – Transfer Save the Manatee Program to Fish and Wildlife Conservation Commission

Fish and Wildlife Conservation Commission

1700200 – Transfer Save the Manatee Program from the Department of Environment Protection

180XXX0

Intra-Agency Reorganizations - This issue identifies proposed transfers of budget, positions, and salary rate within an agency, necessary to reorganize agency functions between programs, services, offices, or activities. This issue code series should be used for the movement of budgetary resources necessary to implement reorganizational changes that are requested, but not limited to, pursuant to Chapter 20, Florida Statutes or changes to the Schedule X of the Legislative Budget Request. This includes the reallocation of duties and functions within a department and the establishment of additional divisions and bureaus. It should also be used for any changes to the budgetary structure as authorized in the General Appropriations Act such as transfers or consolidation of programs or services.

Transfers of appropriations in this issue code series **must** net to zero for General Revenue. Transfers that impact trust funded appropriations should net to zero with the exception of any increases because of double budget needs; any such increases need to be fully justified in the issue narrative.

NOTE: This issue code series should not be used for proposed budgetary transfers that do not reflect reorganizations of agency functions. Agencies should use issue code series 200XXX0 for proposed transfers of budget resources that do not implement reorganization or have an impact on an organizational or budgetary structure. A quick reference guide for issue code 180XXX0 is located in Appendix G.

Example:

Department of Citrus

1800100 – Transfer to Agriculture Marketing Services

1800200 – Transfer from Citrus Marketing Services

200XXX0 Estimated Expenditures Realignment - This issue identifies proposed transfers of budget, positions, and salary rate within an agency, with the intent to more accurately realign budget with anticipated expenditure needs. This issue code series should be used for any transfers that have not been previously approved through the amendatory process. It should not be used for any transfers that are of a reorganizational nature (use issue code 180XXX0 instead).

Transfers of appropriations in this issue code series **must** net to zero for General Revenue. Transfers that impact trust funded appropriations should net to zero with the exception of any increases because of double budget needs; any such increases need to be fully justified in the issue narrative.

NOTE: A quick reference guide for issue code 200XXX0 is located in Appendix G.

Example:

Department of State

2000100 – Realignment of Administrative Expenditures - Deduct

2000200 – Realignment of Administrative Expenditures - Add

2103XX0* Deduct Other System Generated Nonrecurring Expenditures - These are contra issues to the estimated expenditures issue for those appropriations identified in the prior year nonrecurring issues column. LAS/PBS programmatically generates these issues and enters the negative dollar amounts into the appropriate column. It also adds the issue codes and titles to the issue code table.

24010C0 Information Technology Infrastructure Replacement - This issue is used to indicate amounts requested to replace existing information technology infrastructure, including hardware, software, networks, and equipment for information technology facilities (e.g., uninterruptible power supply, fire suppression, power distribution equipment, or special air conditioning). However, requests for information technology infrastructure that expands the capability of a nonprimary data center or computing facility must comply with the provisions in section 282.201(4), Florida Statutes, and should indicate the terms of the compliance in the issue narrative. Requests for information technology infrastructure that support an agency's e-mail service must comply with section 282.34 (6), Florida Statutes.

Provide a detailed explanation of each type of equipment proposed to be replaced and how the amounts needed for replacement were determined. Include a brief statement in the issue narrative about the general policy followed by the agency for replacing its information technology (IT) equipment.

2401000 Replacement Equipment - Present a brief statement in the issue narrative about the general policy followed by the agency for replacing items of equipment with a full explanation of each class of equipment and how the

amounts needed for replacement were determined. If there are requests that are exceptions to the policy, they must be fully explained in this justification.

2401500 Replacement of Motor Vehicles - Department of Management Services has developed criteria for the state's fleet of cars and light trucks. All requests for replacement of cars and light trucks included in agency Legislative Budget Requests should adhere to these criteria.

2402000 Additional Equipment - Use this issue code to request budget for office equipment such as office furniture and other office equipment (excluding books and motor vehicles).

2402200 Additional Equipment - Books

2402400 Additional Equipment - Motor Vehicles

For all three previously listed issue codes, indicate requirements for additional needs. Itemize all items costing \$1,000 or more each, and indicate: 1) for deficiencies in current program; 2) for workload growth where there is no unique workload issue; 3) other needs where there is no corresponding unique issue (define); or 4) to identify the purchase of non-computer printing equipment.

2402800 Adjustments to Installment Purchases - Show requirements for anticipated purchase contract needs.

240XXX0 Other Equipment Needs

250XXX0 Other Cost Recovery Adjustments - This code is used to identify payments to budget entities that "charge back" the cost of their operations to user agencies.

26AXXX0* Annualization of Administered Funds Appropriations - This issue code series will be used for the annualization of appropriations made within Administered Funds (e.g. pay package) and will be systematically generated by LAS/PBS and entered into the appropriate columns.

260XXX0 Annualization of Issues Partially Funded in Prior Year (does not include the pay package) - Indicate the amounts required to fully fund each issue for the current fiscal year. To the extent possible, use the same titles that appear in the agency's budget work papers. Number each issue separately in multiples starting with 2600100, 2600200, 2600300, etc. **NOTE: DO NOT COMBINE MULTIPLE ISSUES INTO ONE ANNUALIZATION ISSUE – ASSIGN SEPARATE ISSUE CODES FOR EACH SEPARATE ANNUALIZATION ISSUE.**

For operating issues requested in the agency Legislative Budget Request (LBR) where the cost is not an annualized amount, use the unique issue code and not a 260XXX0 code to reflect the incremental amount in the annualization column.

300XXX0 Workload - This issue applies when additional resources are required to meet an increased demand for services but the quality level of the service remains the same. Measurement data in the activity detail report will provide some support for this request in terms of output, outcome and effectiveness. The D-3A issue narrative will provide more detailed justification including workload and staffing statistics.

Specific workload issues are unique; that is, the issue or decision is generally unique to a budget entity (service). Use a title that is descriptive of the issue. Number each issue starting with 3000100, 3000200, 3000300, etc.

320XXX0 Federal Funding Reductions - Use this coding series to explain and justify federal funding reductions.

NOTE: 33XXXXX Issue Codes should not be used for restoring recurring cuts from a prior year or for any issues that net to a positive or zero amount. Issues that net to zero or a positive amount should be in a unique issue code.

33GXXX0 Management Reductions - Use this coding series to explain and justify management reductions.

33IXXX0 Privatization of State Programs, Services or Activities - Use this coding series to explain and justify programs, services or activities being recommended for privatization.

33JXXX0 Outsourcing of State Programs, Services or Activities - Use this coding series to explain and justify programs, services or activities being recommended for outsourcing.

33VXXX0 Program Reductions - Use this coding series to explain and justify program reductions.

330XXX0 State Funding Reductions - Use this coding series to explain and justify state funding reductions.

340XXX0 Fund Shift - Use this coding series to explain and justify requested changes in funding sources for on-going programs.

Example:

3400100 – Transfer the ABC Trust Fund to the XYZ Trust Fund - Add

3400200 – Transfer the ABC Trust Fund to the XYZ Trust Fund - Deduct

- 34FXXX0 Trust Fund Realignment Pursuant to section 215.32, Florida Statutes - These issues should be used for moving appropriations between trust funds to properly align the appropriations in accordance with the trust fund usage definitions specified in section 215.32, Florida Statutes. This section of law defines the following trust funds that are used for day-to-day operations: Operating, Operations and Maintenance, Administrative, Grants and Donations, Federal Grants, Working Capital, and Clearing funds. In general, these issues should be developed when an agency's trust fund(s) are scheduled for review.
- Example:
 34F0010 – Transfer the ABC Trust Fund to the XYZ Trust Fund - Add
 34F0020 – Transfer the ABC Trust Fund to the XYZ Trust Fund – Deduct
- 34SXXX0 American Recovery and Reinvestment Act of 2009 - This issue should be used for any fund shifts that are requested as a result of the receipt of federal stimulus funding. Generally, this issue should reduce General Revenue funding and increase trust fund authority.
- Example:
 Agency for Health Care Administration
 34S0100 – Transfer of Medicaid Expenditures from General Revenue to Trust Funds - Deduct
 34S0200 – Transfer of Medicaid Expenditures from General Revenue to Trust Funds - Add
- 361XXC0 State Enterprise Information Technology - This issue is used to indicate amounts required for information technology resources that are utilized as statewide resources by all state agencies or by multiple state agencies.
- 362XXC0 Agency-Wide Information Technology - This issue is used to indicate amounts required for information technology resources that are utilized as agency-wide resources by all or nearly all of the agency's programs.
- 363XXC0 Program or Service-Level Information Technology - This issue is used to indicate amounts required for information technology resources that are utilized by one or more programs within an agency, but not agency-wide.
- 380XXX0 Other Human Resource Development Issues - Training programs for the enhancement of employee education and working skills will use this summary code.
- 40SXXX0 American Recovery and Reinvestment Act of 2009 - This issue should be used for any operating budget increases requested as a result of the receipt of federal stimulus funding.

- 4A0XXX0 Audit Findings and Recommendations - Agencies should use this coding series to identify issues created to address audit findings and/or recommendations.
- 4B0XXX0 Enhanced Accountability of State Resources - Agencies should use this coding series to identify issues that would enhance accountability of the agency's resources. An example would be additional resources for the internal auditing or inspector general activities.
- 51RXXX0 Salary Rate Increases/Decreases - These issues should be used to request increases or decreases in the agency's salary rate only (this should not be used if also requesting an increase or decrease in the Salaries and Benefits appropriation category). These issues must be entered using the PADA/C transactions and Class Code RA06, which will automatically update the BDD transaction as a Record Type 6.
- 990I000* Estimated Expenditures - Fixed Capital Outlay - This issue is the base issue or starting point for the agency request for debt service. Appropriation categories used here will correspond to those used in the approved budget and the amount will be equal to the approved budget as of July 1. The appropriation categories include all 08XXXX and 14XXXX categories that have an IOE of 'N' (debt service). LAS/PBS will programmatically calculate and enter the dollar amount for this issue into the appropriate column.
- 990N000* Deduct Nonrecurring Debt Service - This is a contra issue to the Estimated Expenditures - Fixed Capital Outlay issue for those appropriations identified in the prior year nonrecurring issues column. LAS/PBS programmatically generates these issues and enters the negative dollar amounts into the appropriate column. It also adds the issue codes and titles to the issue code table.
- 990U000* American Recovery and Reinvestment Act of 2009 - Fixed Capital Outlay - This issue should be used for any fixed capital outlay increases requested as a result of the receipt of federal stimulus funding.

Schedule for Consolidation of Agency Data Centers, as required by 282.201 (4), Florida Statutes

The following codes are used to indicate amounts required for agencies to adjust budget categories where agency data centers or computing facilities are being consolidated into a primary data center. The following codes are to be used for the purposes associated with these consolidations.

- 17C01C0 Deduct Agency Data Center Services Funding - This issue code is to be used for deductions in agency FTE and applicable appropriation categories, like OCO, Expense, Contracted Services, and Salaries and Benefits, used to operate, manage, maintain, and upgrade hardware and software associated with the equipment owned by the agency that is being consolidated into a primary data center. This amount corresponds to what is needed by the

primary data center to perform the equivalent level of service and equals the current agency cost to provide data center services when combined with the reduction included in Issue Code 33001C0. Issue code 17C01C0 should include cost of information technology staff, resources providing direct support to data center(s) or other computing facilities operated by the agency, and a proration of the indirect costs associated with supporting all the data center functions identified in s. 282.201(2)(d)1.e., F.S. The primary data centers will become the custodians of this equipment once the data center consolidation has occurred, and will provide those data center services previously provided by the agency, unless otherwise indicated in the General Appropriations Act. This issue must net to zero for appropriations by fund type when combined with Issue Code 17C02C0.

17C02C0 Add Data Center Services Provided By Primary Data Center - This issue code is used to indicate amounts needed in the appropriate Data Processing Services appropriation category in the agency budget to pay for data center services provided at the primary data center(s). This issue must net to zero for appropriations by fund type when combined with the amount deducted in Issue Code 17C01C0.

17C03C0 Consolidate Services in Primary Data Centers - This issue code is used to increase FTE and budget authority at primary data centers as a result of data center consolidation. The appropriations increases at the primary data centers will be for the resources that the data center has determined will be needed to operate, manage, maintain, and upgrade hardware and software associated with the equipment that had been operated by the agency but will become the responsibility of the primary data center. The increased amounts requested by the primary data centers should reflect the level of support the primary data center and the agency have determined to be necessary to provide an equivalent level of service that had been provided by the agency.

33001C0 Reductions from Technology Service Consolidations - This issue code is used by agencies to show net budget reductions for data center services that are attributable to data center consolidation. It may include deductions in FTE and spending authority in appropriations categories such as OCO, Expense, Contracted Services, and Salaries and Benefits, used to operate, manage, maintain, and upgrade hardware and software associated with equipment owned by the agency that is being consolidated into a primary data center. The net budget reduction is the difference between what the agency is currently spending to provide data center services and the amount the primary data center will need to provide an equivalent level of services.

55C01C0 Additional Resources Required to Support Consolidation of Data Center Services - This issue code should be used when additional resources, above and beyond reductions attributable to data center consolidations, are necessary to accomplish the consolidation; such as additional funding to pay for data center services at the primary data center or one-time moving costs.

Note: To support these issue codes associated with data center consolidation, agencies must complete and submit the Data Center Consolidation Cost Workbook with its Legislative Budget Request. Copies of the workbook and guidelines are published on the Florida Fiscal Portal at <http://floridafiscalportal.state.fl.us>. Primary submission of the workbook is through the Florida Fiscal Portal. In addition, an electronic copy of the native format of all Excel spreadsheets should be submitted to the Office of Policy and Budget and the Legislature by the required deadline and sent to IT@LASPBS.STATE.FL.US.

Statewide E-mail Consolidation

The following codes are used to indicate amounts required for agencies to adjust budget categories to transfer sufficient budget resources into the appropriate Data Processing Services category to support its statewide e-mail service costs.

- 17C10C0 Statewide Email Consolidation - Deduct - This issue code is to be used for deductions in agency FTE and applicable appropriation categories, such as OCO, Expenses, Contracted Services, and Salaries and Benefits used to operate, manage, and maintain the agency's e-mail system or service. (For purposes of identifying this cost for Fiscal Year 2012-13, agencies are encouraged to review the costs included in budget amendment EOG #B0042 as approved by the Legislative Budget Commission.) This amount corresponds to what is needed by the Southwood Shared Resource Center to provide the statewide e-mail service and equals the current agency cost to provide its e-mail service when combined with the reduction included in Issue Code 33015C0. This issue must net to zero for appropriations by fund type when combined with Issue Code 17C11C0.
- 17C11C0 Statewide Email Consolidation - Add - This issue code is to indicate amounts needed in the appropriate Data Processing Services appropriation category in the agency budget to pay for its statewide e-mail service. This issue code must net to zero for appropriations by fund type when combined with the amount deducted in Issue Code 17C10C0. If an agency's current e-mail costs are less than the cost of the statewide e-mail service and the agency determines it does not have sufficient funds within its base budget to pay for its statewide e-mail service, the agency may use Issue Code 55C04C0 to request the additional funding needed to pay for its statewide e-mail cost.
- 17C14C0 Consolidate Email Services in Primary Data Centers - This issue code is used to increase the budget authority at the Southwood Shared Resource Center as a result of the statewide e-mail consolidation. The increased amount requested by the Southwood Shared Resource Center and the agencies has been determined to be necessary to provide the statewide e-mail service.
- 33015C0 Reductions from Email Services Consolidations - This issue code is used by agencies to show net budget reductions for e-mail service that are attributable to transferring to the statewide e-mail service. It may include deductions in FTE and applicable appropriations categories, such as OCO, Expense, Contracted Services, and Salaries and Benefits. The net budget reductions is the difference between the agency total cost to provide the agency's e-mail system or service and the

amount identified in Issue Code 17C11C0 to pay for the agency's statewide e-mail service.

55C04C0 Additional Resources Required to Support Consolidation of Email Services - This issue code should be used when additional resources, above and beyond reductions attributable to e-mail consolidation, are necessary to accomplish the consolidation and pay for the agency's statewide e-mail service.

Realignment of Agency Spending Authority for Data Center Services

The following codes are to be used to indicate adjustments in appropriation categories for data processing services performed by primary data centers. Agencies are asked to deduct the necessary authority from the traditional appropriation category(ies) they currently use to pay the primary data center(s) and add the authority to the appropriate category , 210021, 210022 or 210023, as appropriate.

160E410 Realignment of Agency Spending Authority for Southwood Shared Resource Center - Deduct - This issue should be used to back out funding for data processing services from the appropriation category(ies) currently used for payment to the Southwood Shared Resource Center.

160E420 Realignment of Agency Spending Authority for Southwood Shared Resource Center - Add - This issue should be used to add funding back to appropriation category 210021 entitled Southwood Shared Resource Center.

160E430 Realignment of Agency Spending Authority for Northwood Shared Resource Center - Deduct - This issue should be used to back out funding for data processing services from the appropriation category(ies) currently used for payment to the Northwood Shared Resource Center.

160E440 Realignment of Agency Spending Authority for Northwood Shared Resource Center - Add - This issue should be used to add funding back to appropriation category 210022 entitled Northwood Shared Resource Center.

160E450 Realignment of Agency Spending Authority for Northwest Regional Data Center - Deduct - This issue should be used to back out funding for data processing services from the appropriation category(ies) currently used for payment to the Northwest Regional Data Center.

160E460 Realignment of Agency Spending Authority for Northwest Regional Data Center - Add - This issue should be used to add funding back to appropriation category 210023 entitled Northwest Regional Data Center.

Unique Issues

Unique issues are assigned a different sequence of code characters, from 4000000 to 9809990. This sequence is for issues that do not fit within the standard statewide issue titles and are used at the agencies' discretion. Agencies may use these codes for issues that are not workload and that do not fit within any standard issues described above.

Fixed Capital Outlay (FCO)

All FCO issues are coded 990X000 as indicated below. These 12 codes are the only acceptable issue codes for FCO and are all pre-titled in LAS/PBS. The coding structure for FCO delineates requests by type of project/expenditure for Capital Improvements Program Plan reporting requirements. Reference the Capital Improvements Program Plan Instructions for further details on coding FCO issues.

<u>Issue Code</u>	<u>D-3A Summary Issue Title</u>
990A000	<u>Office Space</u>
990C000	<u>Code Corrections Service</u>
990D000	<u>Debt Service</u>
990E000	<u>Environmental Projects</u>
990F000	<u>Support Facilities</u>
990G000	<u>Grants and Aids</u>
990L000	<u>Land Acquisition</u>
990M000	<u>Maintenance and Repair</u>
990P000	<u>Increased Capacity</u>
990R000	<u>Education Capital Projects</u>
990S000	<u>Special Purpose</u>
990T000	<u>Transportation Work Program</u>
990U000	<u>American Recovery and Reinvestment Act of 2009</u>

Summary and Detail Levels

The D-3A issue code structure also allows the user to differentiate issues according to level of detail. There are *summary issues* and *detail issues*.

When the first three characters of the issue code are used, and the last four are zeroes, the issue is at the summary level. When any of the last four characters are used, the issue is at the detail level.

Example:

Summary Issue: 7100000 Substance Abuse Prevention
Detail Issue: 7101000 Safe From Abuse - Children

New D-3A issue codes must be entered into LAS/PBS at the department level. Exceptions to this include the Department of Education (48), which can use department or division level, and the Division of Administrative Hearings (72970000), which can add issues at the budget entity level. Other exceptions will be addressed on a case-by-case basis.

D-3A Issues with Special Code Designations

Special Code for Salaries and Benefits Issues

Please keep in mind that certain characters of the seven-character issue code have special significance. The **letter “A”** must be used in the **fifth position** to indicate the issue is a special salary and benefits issue (e.g. position reclassification, pay grade adjustment, overtime/on-call pay, etc.).

- Salary and benefits issues should be self-contained and not combined with other issues, such as those related to workload to ensure the salary and benefit issues are readily identifiable and clear.

Example:

4200A30
Support Staff Salary Adjustment

Special Code Designation for Information Technology (IT) Issues

Detailed IT resource requirements and the justification for those resources are to be included in the agency's Legislative Budget Request. The **letter “C”** must be used in the **sixth position** of the seven-digit Legislative Budget Request (LBR) issue code to identify issues that request information technology resources. Information technology resources include the 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(14), Florida Statutes].

Example:

36201C0

Information Technology Project, Resource, or Activity

This coding designation will allow the LBR Schedule IV to be an automated document. The agency should primarily use the IT issue codes 24010C0, 361XXC0, 362XXC0 and 363XXC0 (with the designation “C” character in the sixth position). The use of these four summary codes will display the majority of IT issues consecutively on the Exhibit A. The use of the alpha character will facilitate the report ordering process for the Schedule IV and the ability of the technology staff to identify issues for their review and recommendations.

***Note:** For issues where the only IT resources requested are those included in the standard expense and OCO packages, do not code them as IT issues.*

Codes Used For the Development of the Schedule XI: Agency Level Unit Cost Summary

The purpose of this section is to provide an understanding of the importance of the coding structure that is used to build the Activity Detail Report for the Schedule XI - Agency Level Unit Cost Summary.

Statewide Administration and Support Activities

Statewide activity codes have been created for administration and support activities. These statewide activity codes range from ACT0010 to ACT0499. This enables the user to make the distinction between a statewide or unique activity.

For the service “Executive Direction and Support Services,” as well as other services that include executive direction and administrative functions, agencies must use the activities listed below, as applicable. Agencies are not required to include unit cost measures and related data for approved statewide administrative activities. However, agencies must provide the total cost for each activity.

In instances where administrative activities are not separately accounted for within an agency, e.g., a separate organization code in the Florida Accounting Information Resource Subsystem (FLAIR), the agency may combine the activities and show one total cost for the combined activities. Agencies are not required to break out how much is spent on each function if it would require assigning arbitrary cost figures to the activities. However, the description/narrative of the activity should clearly state what is included in that total cost. Agencies should only combine activities where appropriate based on the way costs are allocated. Anything that can be broken out should be broken out.

The staff of the Governor’s Office of Policy and Budget and the Legislature’s appropriations committees will use the following statewide activities and activity codes in their analysis of administrative and support costs, including fixed capital outlay, information technology and “pass throughs” across all agencies:

<u>Activity Code</u>	<u>Statewide Administration and Support Activity Title</u>
ACT0010	<u>Executive Direction</u> - Positions and related costs associated with planning, organizing, directing, and coordinating the overall work of the agency or service.
ACT0020	<u>General Counsel/Legal</u>
ACT0030	<u>Legislative Affairs</u>
ACT0040	<u>External Affairs</u>
ACT0050	<u>Cabinet Affairs</u>
ACT0060	<u>Inspector General</u>
ACT0070	<u>Communications/Public Information</u>
ACT0080	<u>Director of Administration</u>
ACT0090	<u>Planning and Budgeting</u>
ACT0100	<u>Finance and Accounting</u>
ACT0110	<u>Personnel Services/Human Resources</u>
ACT0120	<u>Training</u>
ACT0130	<u>Mail Room</u>

ACT0140	<u>Print Shop</u>
ACT0150	<u>Records Management</u>
ACT0160	<u>Supply Room</u>
ACT0170	<u>Property Management</u>
ACT0180	<u>Contract Administration</u>
ACT0190	<u>Grants Management</u>
ACT0200	<u>Procurement</u>
ACT0210	<u>Fixed Capital Outlay</u>
ACT0300	<u>Executive Direction – Information Technology</u>
ACT0310	<u>Administrative Services</u>
ACT0320	<u>Application Development/Support</u>
ACT0330	<u>Computer Operations</u>
ACT0340	<u>Network Operations</u>
ACT0350	<u>Desk Top Support</u>
ACT0430	<u>Payment of Pensions, Benefits and Claims</u>

Statewide Information Technology Activities

Generally, information technology activities and dollars should be rolled into operational activities. This is done when there is a clear linkage between an operational activity and the information technology system and/or application that is used to support the operational activity. The total cost and unit cost of the operational activity includes the cost of the information technology system and/or application that supports the operational activity.

For the service Information Technology and information technology activities that cannot be rolled into operational activities, agencies must use the activities ACT0300, ACT0310, ACT0320, ACT0330, ACT0340 and ACT0350, as applicable. Unit cost measures and related data are not required for information technology. However, agencies must provide the total cost for each activity.

The staff of the Governor’s Office of Policy and Budget and the Legislature’s appropriations committees will use the following approved **statewide** activities and activity codes in their analysis of information technology across all agencies.

Unique Activities

All other activities for each agency are unique to the agency and are assigned a different sequence of codes from ACT0500 to ACT9999. These activities are not statewide administrative support or statewide information technology activities. They are approved through the Executive Office of the Governor and the Legislature. When requesting new activities, agencies must stay within this sequence of codes. All unique activities must be accompanied by a unit cost measure and unit cost standard.

“Pass Through” Activities

Pass throughs are identified as funds the state distributes directly to other entities, e.g., local governments and community organizations, without being managed by the agency distributing the funds. These funds flow through the agency’s budget; however, the agency cannot divert or expend any of these funds and has no discretion regarding how the funds are spent, and the activities (outputs) associated with the expenditure of these funds are not measured at the state

level. Pass through activities do not have a demand or unit cost measure. As in prior years, requested new and/or changes to pass through activities must be included in the agency's request narrative.

Note: This definition of "pass through" applies ONLY for the purposes of unit cost development.

As part of determining unit cost, agencies are required to review and evaluate all approved activities, including any approved "pass through" activities, to identify any pass throughs that are **unique** (not directly associated with another activity) pass through activities. Regardless of its currently approved title, activities which are determined to consist only of distributing funds to another entity without any agency control or responsibility should be retitled as a "pass through" activity.

*Note: For pass through activities, the demand or portion of the demand being met by the entity that receives the pass through funds is **not** attributed to or "counted" as part of the accomplishment of the agency which distributes the pass through funds.*

"Pass Through" Activity Titles

Pass through activity titles (previously approved or newly requested) must describe the activity by identifying where the funds originate (e.g., federal agency, General Revenue Fund), the entity receiving the funds, and on what the funds will be expended (e.g., *Pass through from federal Dept. of XXX to Street Lamp Aid for street lamp repair.*)

"Pass Throughs" Activities Directly Associated with Another Activity

If the "pass through" expenditure is **directly** associated with and/or expends funds which help to achieve or fulfill another activity's demand, it may be appropriate to list it as part of that activity and include it as part of the unit cost of the associated activity, because it is part of the "cost of doing" the associated activity. When determining if a pass through is unique or is part of an associated activity it is helpful to ask: *What is being measured?* and *How is it being measured?* If an activity is NOT directly linked to the unit cost measure of another activity, it may be unique and it may be appropriate to create a new unique pass through activity.

Any portion of the demand of the associated activity served by the pass through must be added to and reported as part of that activity's unit cost measure.

Note: Transfers to data centers (Appropriation Category 21XXXX) must be included within their associated activity.

Reevaluation of Previously Approved "Pass Through" Activities

Pass through activities approved in past years must be retitled using a new activity **if** the function of the activity includes more than the pass through funds from one entity to another. The title should reflect what the activity is intended to accomplish. For example, an activity titled as: *Pass through federal Dept. of XXX funds to Needy Street Lamp agencies to distribute federal street lamp components to the needy* should be retitled as: *Distribute federal street lamp components to the needy* because it includes agency salaries and benefits and related expenses, that are not expended by or attributed to the entity receiving the funds. The associated pass through funds may be determined to be part of the "cost of doing" the activity, or it may be

appropriate to create a **unique** new pass through activity to ensure such funds will not be included in determining the unit cost for meeting the agency's responsibility for distributing federal street lamp components to the needy. If a pass through activity is determined to be incorrectly identified as a pass through activity and a new activity is created, then a unit cost measure must be provided for the new activity.

Note: To determine unique transfers to state agencies pass through activities and the amount, the following criteria should be met: The activity expenditure (appropriation categories) should have an assigned itemization of expenditure (IOE) of "H – Transfers to Other Entities" or "D – Pass Through of State & Federal Funds to Local Governments" only AND the expenditures are NOT directly linked to the unit cost measure of another activity.

Note: To determine unique aid to local government pass through activities and the amount, the following criteria should be met: The activity expenditures (appropriation categories) should have an assigned itemization of expenditure (IOE) of "B – Aid to Local Government and Nonprofit Organization – Operations" or "M – Aid to Local Government and Nonprofit Organization – FCO" only AND the expenditures are NOT directly linked to the unit cost measure of another activity.

Payment of Pensions, Benefits and Claims Activity

The statewide activity **ACT0430 - Payment of Pensions, Benefits and Claims** has been developed to assist agencies in eliminating these expenditures from the determination of unit cost. Agencies are directed to include this activity title and activity code for any such expenditures. This statewide activity does not have a demand or unit cost measure.

Note: To determine the amount for payment of pensions, benefits and claims, the agency should use the expenditures with an IOE of "C." Some payment of claims may fall within the IOE of "A" and should also be evaluated to determine if they should be included in the statewide activity ACT0430.

Fixed Capital Outlay (FCO) Activity

To the extent applicable, fixed capital outlay funds should be rolled into operational activities. This is done when there is a clear linkage between an operational activity and the fixed capital outlay used to support the operational activity. The total cost and unit cost of the operational activity includes the cost of the fixed capital outlay. However, in many instances fixed capital outlay projects support multiple activities within a service. In these instances, use the statewide activity for fixed capital outlay projects. **The LAS/PBS activity code for fixed capital outlay is ACT0210.**

Funding Source Identifiers (FSI)

The FSI coding structure is used to identify the funding sources for each D-3A issue, including estimated expenditures, in LAS/PBS. This coding structure contains a unique code for each of the four funding source categories and also a fifth code for the purpose of identifying the historical data that has not been broken out by funding source.

<u>FSI</u>	<u>Title / Description</u>
1	<u>State Funds/Nonmatch</u> - identifies issues funded with non-federal revenue sources, excluding general revenue or other state funds used to match federal dollars, but including state funds used to provide state financial assistance and state funds received from another fund or agency.
2	<u>State Funds/Match</u> - identifies general revenue and trust fund appropriations that are used to match federal funds, including match funds transferred from another fund or agency and funds used as Maintenance of Effort (MOE). <i>NOTE: FSI of 2 should only be used to identify MOE when amounts can be determined with certainty or if the type of expenditure has been used consistently in previous years as MOE.</i>
3	<u>Federal Funds</u> - identifies issues funded by actual federal receipts. Federal funds transferred by an operating transfer from another agency or trust fund that actually received the grant or funding are not reflected as federal funds (FSI 3) in the second recipient agency or trust fund. Use this code for all issues funded by federal receipts, regardless of whether they are indirect or direct costs. (Refer to the definition for FSI 9).
4	Other (NOT FOR AGENCY USE)
5	Other (NOT FOR AGENCY USE)
6	Other (NOT FOR AGENCY USE)
7	Other (NOT FOR AGENCY USE)
8	Other (NOT FOR AGENCY USE)

- 9 Transfer - Recipient of Federal Funds - identifies federal funds that are appropriated and transferred from the original receiving agency or trust fund via an operating transfer. If your agency receives federal funds as a cognizant agency, and does not have the operating appropriation, you do not have an FSI issue since the secondary receiving agency will be recording the FSI information along with their D-3A issue. In this instance, the receiving agency would record an FSI of 3. As mentioned earlier, the FSI is used to identify funding sources for each D-3A issue. **Use this code for all issues funded by transfers of federal receipts, regardless of whether they are indirect or direct costs.**
- 0 No Available FSI Breakout (historical use only).

For the purpose of FSI's, federally funded appropriation issues (FSI 3) will only be indicated for the budget entity (service) receiving funds directly from a federal agency or via a nonoperating transfer from another agency or trust fund. Federal funds transferred from another agency or trust fund, which actually received the grant or funding, should not be reflected as federal funds (FSI 3) in the second recipient agency or trust fund. Funds should be coded rather as a Transfer – Recipient of Federal Funds (FSI 9) unless the originating agency has no appropriation but merely acts as a cognizant agency.

It is important that agencies identify the funding sources for their D-3A issues as accurately as possible and update the information as changes occur. The FSI is used by Office of Policy and Budget (OPB), House and Senate to run various reports when making funding decisions.

NOTE: Two revenue codes have been established to capture federal revenues related to indirect costs. For revenues related to direct costs, use revenue code 000700 for direct federal receipts or 001510 for transfers of federal receipts. For revenues related to indirect costs, use code 000799 for direct federal receipts or 001599 for transfers of federal receipts. The revenue code 000750 has been established to capture Federal American Recovery and Reinvestment Act (ARRA) Grants for direct receipts. Costs from transfers of Federal ARRA Grants from other agencies will use revenue code 001510 for direct and 001599 for indirect.

Itemization of Expenditure (IOE)

Article III, section 19(b) of the Florida Constitution requires the appropriations bill to be separated by Itemization of Expenditures (IOE). The following guidelines are to be used to determine the IOE that should be assigned to a new appropriation category at the time it is being added to the appropriation category file. The IOE should be selected based on the most appropriate classification for the majority use of the appropriation category.

Code Title

Operations

A State Operations

- Salaries and Benefits
- Other Personal Services
- Expenses
- Operating Capital Outlay
- Food Products
- Selected “Special Categories” and “Lump Sum” appropriation categories to be spent directly by an agency for a state program.

B Aid to Local Governments and Nonprofit Organizations - Operations

- All “Aid to Local Governments” appropriations except those that are provided to state agencies for distribution to local governments (refer to IOE Code D).
- Selected “Special Categories” and “Lump Sum” appropriation categories to be spent by a private organization or local government for operations, not capital improvement projects, pursuant to the terms of a contractual agreement with a state agency (i.e., the state agency's role is limited to providing oversight and/or providing funds as reimbursement to a local agency).

C Payment of Pensions, Benefits and Claims

- Selected “Special Categories” and “Lump Sum” appropriation categories for pensions, benefit payments, claims or scholarships with a state or local agency serving as fiscal agent for administration of the funds.

D Pass Through of State and Federal Funds to Local Governments

- Selected “Special Categories,” “Lump Sum” and “Aid to Local Governments” appropriations that are to be provided to state agencies for distribution to local governments as required by law.

E Medicaid and WAGES

- Selected “Special Categories” appropriations for Medicaid assistance payments to providers, and temporary cash assistance for “Work and Gain Economic Self-Sufficiency” (WAGES) programs.

H Transfers to Other Entities

- Selected “Special Categories” and “Data Processing” appropriations appropriated for transfer to another state agency or budget entity (service).

Fixed Capital Outlay

I State Capital Outlay - Department of Management Services Managed

- Selected “Fixed Capital Outlay” (08XXXX) appropriation categories. Projects that should be assigned to this IOE are those that will be implemented by the Department of Management Services (DMS) on behalf of the requesting agency. All project requests are to be assigned to this IOE unless the request meets the specific conditions for IOE J, K, L, M or N. These categories must have “DMS MGD” at the end of their short title in LAS/PBS.

J State Capital Outlay - Agency Managed

- Selected “Fixed Capital Outlay” (08XXXX) appropriation categories. The projects that are to be assigned to this IOE are those that are managed by the agency and are limited to:
 1. Land acquisition projects for conservation, environmental, or recreational purposes.
 2. Beach restoration and erosion control projects.
 3. Department of Transportation projects other than road and bridge projects.
 4. Educational facility projects not entered in IOE L or I.
 5. Department of Corrections projects to be completed by force account.
 6. Maintenance, repair and renovation projects that agencies have the capacity to supervise.
 7. Project requests that will be financed by the issuance of revenue bonds pursuant to the Florida Building and Facilities Act (sections 255.501 through 255.525, Florida Statutes).

K State Capital Outlay - DOT Work Program

- Selected “Fixed Capital Outlay” (08XXXX) appropriation categories for the Department of Transportation (DOT) Work Program.

L State Capital Outlay - PECO

- Selected “Fixed Capital Outlay” (08XXXX) appropriation categories for an Educational facility project that will be financed pursuant to Article XII, sections 9(a) and 9(d) of the Florida Constitution.

M Aid to Local Governments & Nonprofit Organizations - Capital Outlay

- Selected “Fixed Capital Outlay” (14XXXX) appropriation categories for capital outlay grants to local governments or nonprofit organizations.

N Debt Service

- Selected “Fixed Capital Outlay” (08XXXX) appropriation categories for debt service for fixed capital outlay projects.

Z Nonoperating Accounting Categories

- This IOE is not appropriate for use in the General Appropriations Act. Nonoperating accounting categories are established solely for use in the LAS/PBS appropriations ledger.

Sections of the Appropriations Bill

The appropriations bill format contains breakouts by seven major sections (or program areas as defined in the Florida Constitution). The following is a list of those sections:

- Section 1: Education (Lottery)
- Section 2: Education (Other Funds)
- Section 3: Human Services
- Section 4: Criminal Justice and Corrections
- Section 5: Natural Resources, Environment, Growth Management, and Transportation
- Section 6: General Government
- Section 7: Judicial Branch

In addition, the bill includes an Itemization of Expenditures (IOE) coding structure developed to accommodate the requirements of the Florida Constitution. The IOE coding structure identifies the “Itemization of Expenditure” for each of the records on the budget detail file (BDF) in LAS/PBS. The IOE on the BDF will default based on the appropriation category codes used. These codes are used to generate summary totals in the Governor's proposed appropriations act and the General Appropriations Act as required by the Florida Constitution.

The format contains:

- Breakouts by the seven sections described above;
- Section recap totals for federal, state matching and state nonmatching funding within each of the “Itemization of Expenditures” codes (e.g., State Operations, Aid to Local Government - Operations, Aid to Individuals, State Capital Outlay – Department Management Services Managed, etc.);
- Section and bill recap totals for each of the Itemization of Expenditures codes; and
- Section and bill overall recap totals.

Inter-System Codes

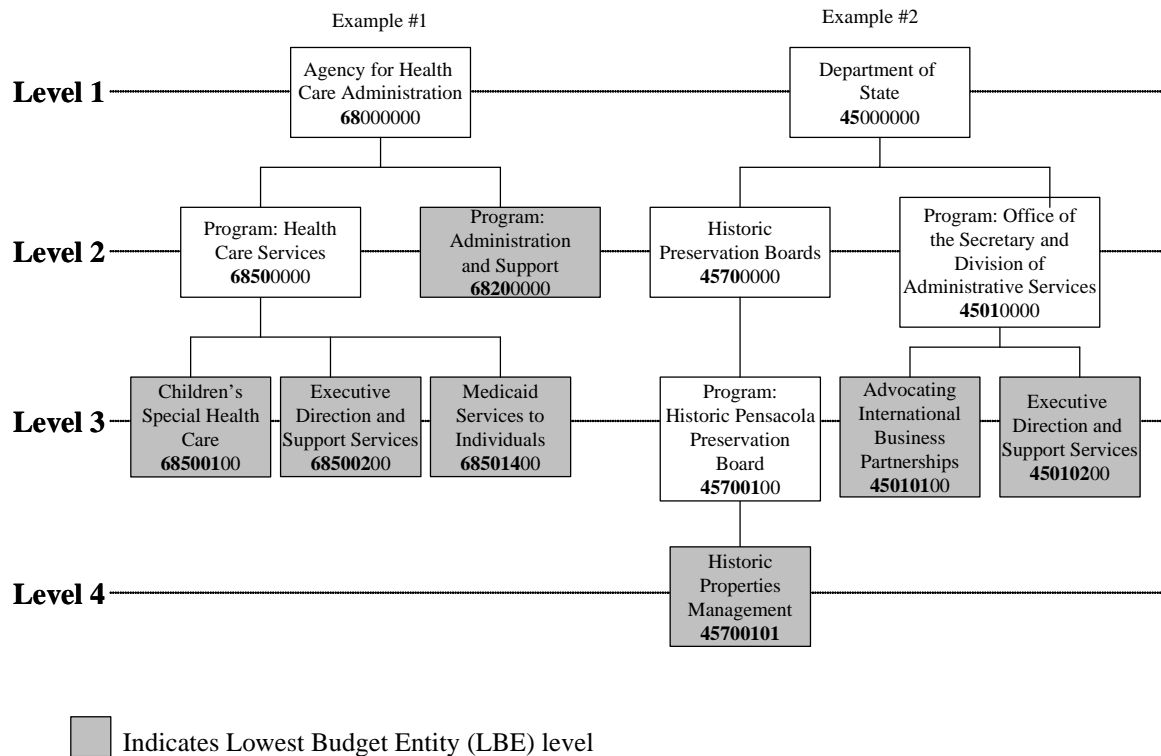
The codes described above are used only in LAS/PBS. There are also several other codes needed for making budget decisions. These codes are shared by the FFMIS subsystems that include LAS/PBS, FLAIR, and People First.

Following is a description of each of the codes including purpose, usage and coding structure.

Appropriation Categories: A six-digit unique statewide code that defines the appropriations made to a budget entity. Typically they identify an expenditure classification of the budget entity, such as “salaries and benefits” or “data processing services.”

Example: 010000 - Salaries and Benefits

Budget Entity: An eight-digit code that means a unit or function at the lowest level to which funds are specifically appropriated in the General Appropriations Act. Following are examples of budget entities at various levels.



Fund: A four-digit code describing an account established from which an appropriation is made to be used by agencies in making authorized expenditures. The first digit identifies the fund type.

The two fund types available are:

1000 = General Revenue Fund

2xxx = Trust Fund

Object of Expenditure: A six-digit code that further identifies the type of goods and services for which appropriations are expended.

Example: 152000 - State Retirement

Program Component: A ten-digit code describing an aggregation of generally related objectives that can be logically considered an entity for purposes of organization, management, accounting, reporting and budgeting.

Example: 09.02.00.00.06 - General Legal Services

Revenue: A six-digit code that identifies the source from which funds are received.

Example: 000302 - Estate Taxes

Coding tables can be obtained from LAS/PBS.

LAS/PBS Coding Chart

The following chart contains the standard Legislative Budget Request (LBR) codes and indicates the specific LAS/PBS transactions that are to be used to add, correct, inquire and request a listing of these codes.

*In addition, the codes can be accessed via the LAS/PBS Web by selecting 'Table Maintenance' from the top Navigational Menu and then selecting the appropriate table from the left Side Menu.

LAS/PBS CODES	LAS/PBS TRANSACTIONS			
<u>Code Title</u>	<u>Add Screen</u>	<u>Correct Screen</u>	<u>Inquire Screen</u>	<u>Request List Screen</u>
*Appropriation Category Code ²	ACTA ¹	ACTC	ACTI	ACTR
*Budget Entity Code ²	BETA ¹	BETC	BETI	BETR
Catalog of Federal Domestic Assistance Code ²	CFTA ³	CFTC	CFTI	CFTR
*Fund Code ²	FCTA ¹	FCTC	FCTI	FCTR
*Issue Code ²	ICTA	ICTC	ICTI	ICTR
Object Code ²	OCTA	OCTC	OCTI	OCTR
*Program Component Code ²	PCTA ¹	PCTC	PCTI	PCTR
Revenue Code	RCTA	RCTC	RCTI	RCTR

¹ The corresponding form must be submitted and approved by the Office of Policy and Budget (OPB) and Legislative staff prior to use and input by the Budget Management Policy Unit in OPB.

² Table Search Available

³ The corresponding form must be submitted and approved by OPB prior to use and input by the Budget Management Policy Unit in OPB.

Please refer to the website for all of the above referenced forms.

Guidelines for Input of Codes and Titles

The purpose of these guidelines is to assist in maintaining consistency among the various code titles within LAS/PBS. The Codes Manager within User Support of Systems Design and Development is responsible for ensuring that these guidelines are followed. Please adhere to the following guidelines when entering any LAS/PBS code title.

General

- Before adding any title to any table, run an alphabetical table listing or use the table search feature to see if the title already exists. If so, use the existing title. Do not add duplicate titles.
- Avoid the use of abbreviations, acronyms and symbols in long titles. Spell out words as much as possible.
- When adding new codes, add them in increments of numbers to allow room for inserting additional codes that may be needed for future budget periods.

Example: 5200100 and 5200200 will allow for future inserts of 5200110 through 5200190.

- Check all titles for typographical errors before pressing either the ENTER or PF1 key.
- Avoid the use of dates in titles.

Program Component

- Avoid the use of program component 9999999999 for Fixed Capital Outlay issues unless the dollars cannot be associated with a specific program component.

D-3A Issues

- Do not assign an issue with the title “unique issue.”
- Do not assign a summary and a detail issue the same title.

Example:

Incorrect - 7100000 Substance Abuse Prevention
7101000 Substance Abuse Prevention – Safe From Abuse - Children

Correct - 7100000 Substance Abuse Prevention
7101000 Safe From Abuse - Children

Generally, issue codes are input at the department level. This facilitates the use of the same code in more than one budget entity and allows LAS/PBS reports to be run at both the department and budget entity level.

- Fund shifts or adjustments should be coded using a summary issue and then funding adjustments defined by using detail issues.

Example:

3400000 Fund Shift
3400100 State Data Center - General Revenue
3400200 State Data Center - Grants and Donations Trust Fund

- Summary issues are designated by the first three digits with the remaining four digits being zeros (0) (example: 3000000, 5100000). These issues will appear before their detail issue(s). If there are no detail issues, then only the summary issue will print.

Example: 6000000 - summary issue code

- Detail issues are designated by the last four digits (example: 3001000, 5200100). These issues appear after the summary issue. If no summary issue exists, the error message “no title on table” will be displayed on reports in place of the summary issue; then the detail issue will print. Should you receive this error message, it will be necessary for you to title the summary issue code (or determine if the data should be added at the summary level only).

Example: 600XXX0 - detail issue code

- All detail issues must have an associated summary issue. If dollars are entered at the detail issue level, there should be no dollars at the summary issue level. If dollars are entered at the summary issue level, there should be no dollars at the detail level.

Example:

Incorrect -

7100000 Substance Abuse Prevention \$45,000 -- \$ at summary level; and
7101000 Safe From Abuse - Children \$20,000 -- \$ at detail level
7102000 Research Services \$12,000 -- \$ at detail level

Correct -

7100000 Substance Abuse Prevention
7101000 Safe From Abuse - Children \$45,000 -- \$ at detail level
7102000 Research Services \$32,000 -- \$ at detail level

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SECTION 4: BUDGET PREPARATION PROCESS

Overview

The preliminary phase of the budget preparation process begins with historical data being loaded into LAS/PBS from FLAIR and People First. The process of preparing the budget database for the legislative budget request is referred to as “Startup.” The following procedures explain the process for transferring the data and creating continuation and deduct issues. Procedures are provided separately for:

- Continuation Startup
- How to Develop a Budget Request for New Needs
- How to Prepare the Unit Cost Summary

Continuation Startup Procedures

Transfer Data from FLAIR

FLAIR provides the agencies’ historical accounting information directly to LAS/PBS. This data is referred to as the prior year actual expenditures and includes cash disbursements, carry forward/certifications forward for accounts payable and encumbrances, and accounts receivable information. These expenditures from FLAIR are reported by object code (telephone expense, postage, travel, etc.).

Agency accounting and budgeting staff must confer on when to release FLAIR data to LAS/PBS. The FLAIR disbursement data will be taken at the time carry forward/certifications forward is transferred. These transfers can occur any time prior to August 1. If an agency has not requested the transfer by August 1; FLAIR will automatically transfer them to LAS/PBS.

The data will be transferred only once and at the department level. Once the data is transferred, the remainder of the continuation startup procedures in LAS/PBS may be processed by a single budget entity, multiple budget entities or all budget entities within a department. Positions assigned to salary and benefit expenditures in LAS/PBS will be system-generated from the People First data.

Review Transferred Data

Upon completion of the transfer, the FLAIR data will be available in LAS/PBS as Actual Prior Year Expenditures including carry forward/certifications forward. This data may be adjusted by the agency but a copy of the data before any adjustments will be retained as a permanent record of the transferred data. The data can be adjusted on-line by using the Historical Detail Data Add or Correct (HDDA or HDDC) transactions.

Audit Actual Prior Year Expenditures

After any adjustments are made to the actual prior year expenditures data, an Exhibit D-1 Report should be requested using the ED1R transaction or via the LAS/PBS Web **Reports** Menu. This audit report compares object code amounts to fund amounts. All discrepancies

should be corrected and the report rerun. Continue this process until an audit showing no discrepancies is received. For more information regarding audits, refer to Audits in Section 6.

Current Year Estimated Expenditures Issue

The current year appropriations are adjusted for vetoes, appropriations in supplemental bills, contingencies that failed, and legislatively approved reorganizations. This process is completed jointly between the Office of Policy and Budget (OPB) and state agencies. OPB usually provides instructions via a memorandum each June regarding the process to be followed. After adjustments are completed, OPB creates the column from the adjusted data, which is referred to as Current Year Estimated Expenditures.

Create Continuation Issues

The Cost-to-Continue Request (CTCR) transaction will be run on a statewide basis by OPB to create the following issues:

- 1001000 - Estimated Expenditures - Operations
- 990I000 - Estimated Expenditures - Fixed Capital Outlay

The adjusted Actual Appropriations prior to the distribution of Administered Funds for the current fiscal year is the source used to create these issues. These continuation issues are considered the starting point necessary to continue current operations. Select FCO appropriation categories for debt service (IOE = N) will be included in the creation of the continuation issues (990I000).

These issues can be viewed in LAS/PBS by using the Budget Detail Data Inquiry (BDDI) transaction or by requesting an Exhibit D-3A from the Exhibit A, D and D-3A List Request (EADR) transaction. (They are also available via the LAS/PBS Web through the **Budget Development** or **Reports** Menu.)

The Funding Source Identifier (FSI) identification of each appropriation category and fund includes estimated expenditures as appropriated in the General Appropriations Act (GAA). The Current Year Estimated Expenditures must be adjusted to reflect whether the appropriations are for state funds/nonmatch, federal funds, state funds/match, or transfer of federal funds. The OPB in conjunction with House and Senate staff will review the FSIs and make any necessary adjustments before creating the current year estimated expenditures issues.

Changes to the current year estimated expenditures will be allowed only by using the statewide issue code 160XXX0 for operations and 990D000 for fixed capital outlay in the request year column. To request changes to the FSI breakout, use the statewide issue code 160SXX0 for operations and 990D000 for fixed capital outlay in the request year column. Use the Budget Detail Data Add and Correct (BDDA and BDDC) transactions and the Position Adjustment Detail Add and Correct (PADA and PADC) transactions to input these issues.

In addition, several other statewide issues in the 100XXXX series may be created by OPB, such as: pay package distribution, retirement, and casualty insurance. OPB will provide instructions by memorandum regarding these issues and how they must be handled.

Create Deduct Nonrecurring Issues (2103XX0 and 990N000)

The nonrecurring issues are unique issues that will not continue in future years and are deducted from the continuation base. OPB will use the Nonrecurring Issue Request (NRIR) transaction to create the following deduct nonrecurring issues:

2103XX0 - Deduct Other System Generated Nonrecurring Expenditures

990N000 - Deduct Other System Generated Nonrecurring Debt Service Expenditures

The deduct issues are based on the nonrecurring column for the current year appropriation developed by legislative and OPB staff.

How to Develop a Budget Request for Needs

Following are step-by-step procedures of how to build a budget request in LAS/PBS. See Appendix E for Standards for Agency Legislative Budget Requests.

1. Determine Needs

The agency should determine what resources it needs to address priorities established in the agency's Long Range Program Plan (LRPP). Pursuant to section 216.023, Florida Statutes, the Legislative Budget Request (LBR) is to reflect “. . . the agency's independent judgment of its needs.” Section 216.011(1)(u), Florida Statutes, provides in part independent judgment is “. . . an evaluation of **actual** needs made separately and apart from the legislative budget request of any other agency or of the judicial branch, or any assessments by the Governor.” The agency must then select the appropriate budget entity, program component, issue, appropriation category, fund and funding source identifier code for each issue. See Schedule XIV on how to describe any variances between an agency's Legislative Budget Request and the Long Range Financial Outlook, as required by Article III, Section 19(a)(3) of the Florida Constitution.

2. Code D-3A Issues

The next step is to check to see if the issue code already exists and if not to add the issue code and title to the table in LAS/PBS. This is done using the Issue Code Table Add and Correct (ICTA and ICTC) transactions or via LAS/PBS Web go to the **Table Maintenance** Menu. Generally, all other codes, i.e., appropriation category and fund, are already established in the tables. See Guidelines for Input of Codes and Titles in Section 3.

3. Fund D-3A Issues

Use the Budget Detail Data Add and Correct (BDDA and BDDC) transactions to enter the dollar amount of the D-3A issues in the designated request column. If the issue contains changes to currently authorized positions or new positions, the salaries and benefits portion of the issue must be entered using the Position Adjustment Data Add and Correct (PADA and PADC) transactions rather than the BDDA. If the issue requested is for salary amounts not associated with a specific position (on-call fees, overtime, etc.) use the Other Salary Amounts (OADA and OADC) transactions. All other appropriation categories within an issue must be entered using the BDDA or BDDC transaction. (These functions are also available via the LAS/PBS Web through the **Budget Development** Menu.)

4. Justify the D-3A Issue

Justification for D-3A issues is entered using LAS/PBS Web Issue Narrative New and Edit or the Issue Narrative Upload. Agencies should keep in mind that this narrative will be uploaded into the Internet Budget website – the narrative must be complete, accurate and appropriate for public reading. The D-3A issue narrative must include information that provides the justification and impact of the requested funding to the agency's activities. For additional information regarding narrative requirements, see Issue Narrative Justification in Section 5.

5. Review D-3A Data
Upon completion of input to the D-3A issues, the data can be reviewed in the Exhibit D-3A format using the Exhibits A, D and D-3A Request (EADR) transaction or via LAS/PBS Web **Reports** Menu.
6. Review Budget Entity (Service) Narrative
Budget entity narrative is the authority and the description for the budget entity or service. For existing budget entities, this information can be reviewed and modified on-line using the Budget Entity Narrative Correct (BNDC) transaction. For new budget entities, use the Budget Entity Narrative Add (BNDA) transaction to insert this information. The budget entity narrative appears on the Exhibit A report.
7. Review Program Component Narrative
Program component narrative provides the objective of the program component and is consistent with the agency Long Range Program Plan. Program component objectives are specific, measurable, intermediate ends that are achievable and mark progress toward achieving an associated goal. Program Component objectives are directly linked to the delivery of a service. Agencies will use LAS/PBS to identify the objective of each program component within a budget entity or service on-line using the Program Component Narrative Correct (PNDC) transaction. The program component objective appears on the Exhibit D report.
8. Audit Position Adjustment Data
Upon completion of input to Segment 3 New Positions, run the Base Rate Audit Request (BRAR) transaction. The audit will identify the vacant positions with salary rate above or below the minimum of the pay grade. The minimum is set annually by OPB.
9. Prepare Trust Funds Available Data [Schedule I and Schedule IB (if applicable)]
For each trust fund, a Schedule I must be prepared showing source of revenue (Section I), detail of nonoperating expenditures (Section II), adjustments (Section III), and summary totals (Section IV). A Schedule IB Detail **must** be prepared if the ending unreserved fund balance of the trust fund includes receipts from funding sources that restrict the state's use of the funds. Trust fund data can be entered in LAS/PBS using the following transactions:

 Section I - TFRA and TFRC
 Section II - TFNA and TFNC
 Section III - TFAA and TFAC
 Section IV - TFSA and TFSC
 Schedule IB - TFBA and TFBC
10. Review Schedule I and Schedule IB Data
Upon completion of input to the Trust Funds Available data and the Detail of Unreserved Fund Balance data, the information can be reviewed by using the Schedule I Request (SC1R) transaction or via LAS/PBS Web **Reports** Menu.
11. Audit Schedule I and Schedule IB Data
Upon completion of input to the Trust Funds Available data, run the SC1R audit report to compare the Unreserved Fund Balance amounts. The amount on Line A in Column A01

must agree to the Chief Financial Officer's audited unreserved fund balance as defined in the Schedule I preparation manual. The amounts should not be negative. The total amounts in each column of the Schedule IB must equal Line I of Schedule I. Correct any discrepancies and then rerun the audit. Continue this until an audit with no discrepancies is received.

12. Completion of Manual Forms

There are several manual forms that have been developed for the agency to use in developing the Legislative Budget Request and justification.

13. Technical Review

The Legislative Budget Request (LBR) will be reviewed for technical compliance with the budget instructions. OPB will provide separate detailed instructions outlining the process used to do a technical review. A checklist will be included for the agencies to ensure that all exhibits and schedules meet the technical requirements based on the budget instructions. The checklist must be completed by the agency and included in the submittal of the LBR.

LAS/PBS Input Forms

This section describes the following forms used for input of LAS/PBS data:

- Exhibit D-3A: provides for entry into LAS/PBS budget at the detailed issue level. Information is also presented by appropriation category.
- Schedule I: provides data at the budget entity and/or department level on trust funds available.
- Schedule II/III: provides changes to currently authorized positions and for entry of new information about employee positions and salaries at the program component level.

The input forms are optional. Prior year computer printouts or other documents may be used as an input worksheet. After the information is gathered on an input document, enter the data into the LAS/PBS system.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for these forms.

How to Prepare the Unit Cost Summary

Following are step-by step procedures for creating the Agency-Level Unit Cost Summary.

1. Actual Prior Year Expenditures By Activity – Agency-Level Unit Cost Summary (Schedule XI)

As a starting point, once the "Actual Prior Year Expenditures" (Column A01) has been created, agencies may request that Systems Design and Development (SDD) create the Activity Actual Prior Year Expenditures (Column A36) in LAS/PBS or agencies may start from scratch to input expenditure data in Column A36. SDD will use the following methodology to populate Column A36:

- determine the percent of total funds allocated to each activity from actual activity expenditures in Fiscal Year 2009-2010; and
- apply that percent to distribute the dollars for this year's actual prior year expenditures Fiscal Year 2010-11.

The Full Time Equivalent (FTE) will be copied from Column A50 to Column A36. In addition, the standards must be added or copied from the prior year.

Contact LAS/PBS User Support to create Column A36.

2. Review and Adjust Activity Actual Prior Year Expenditures

Manual adjustments to expenditures, FTE, and standards may be necessary to reflect new activities, deleted activities, and other adjustments.

3. Audit Activity Actual Prior Year Expenditures

After any adjustments are made to the activity actual prior year expenditures data, request a Generic Report Request (GENR) audit to make sure the activity actual prior year expenditures (Column A36) equals the Legislative Budget Request (LBR) actual prior year expenditures (Column A01). Use the Statewide Menu (STAM) Tran ID = GENR, Save ID = ACT1.

Note: When technical changes have been made to the LBR actual prior year expenditures (Column A01), then these same adjustments must be made to Column A36. In addition, for unit cost reporting, there may be some adjustments in the activity column that will be an acceptable audit exception.

4. Prepare Unit Cost Summary

Use the Budget Detail Data Add and Correct (BDDA and BDDC) transactions to allocate the actual prior year expenditures to each activity and enter the output standards (record type 5) for each activity in Column A36.

5. Describe the Actual Prior Year Activities and Unit Cost Measures

Use the Activity Issue Narrative Add or Correct (AINA and AINC) transactions, Activity Narrative Set V1, to describe activities and the unit cost measure for each activity. For each activity included in the actual prior year, the following information must be provided:

- activity title,
- the statutory authority for the activity,
- unit cost measure,
- agency contact name, and
- telephone number.

In addition, the following description information must be provided for each activity:

- purpose,
- tasks/processes,
- accomplishments,
- customers/number served, and
- counties served.

Note: You can verify input of activity data entered in the Budget Detail Data Entry (BDD) transaction using the Activity Detail Report Request (ADRR), Exhibit A, D, and D-3A (EADR) and/or Generic Report Request (GENR). This data is used to generate the Schedule XI: Agency-Level Unit Cost Summary.

6. Audit Agency-Level Unit Cost Summary

Run the Schedule XI: Agency-Level Unit Cost Summary report and review the audits. The Activity Actual Prior Year expenditures column (A36) must reconcile with the LBR Actual Prior Year expenditures column (A01). In addition, there are three additional audits required to verify the unit cost activity data. The necessary adjustments to the activity data must be made in LAS/PBS to correct any audit exceptions. Refer to the Audits in Section 6.

7. Adjustments to Activities and Unit Cost Measures

Use the Activity Issue Narrative Add or Correct (AINA and AINC) transactions, Activity Narrative Set V3, to make adjustments to activity descriptions and/or change unit cost measures for current year or request year. Request new activities by first adding the activity code and title in the Issue Code Table (ICTA) transaction; then provide the narrative description and unit cost measure in AINA.

SECTION 5: LEGISLATIVE BUDGET REQUEST EXHIBITS AND SCHEDULES

Overview

The Legislative Budget Request (LBR) comprises 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. This section provides instructions for preparing each exhibit and schedule, and is separated by those that are automated through LAS/PBS and those that are manually prepared on forms.

Below is a summary chart listing each exhibit or schedule with a description of the purpose or format of each and whether it is an automated or manual report. The LAS/PBS Save ID and Transaction ID from the Statewide Report Request Menu (STAM) are provided for the preformatted LBR automated reports.

Note: The LAS/PBS Web is also available for all preformatted saved reports through **Reports > Saved Reports** (Statewide).

Exhibits and Schedules – Summary Chart

Exhibit/Schedule Title	Description	Manual/ Automated
Exhibit A: Issue Summary	Summarizes the issues by budget entity. Provides the budget entity authority, service outcome and service methodology.	SAVE = EXA TRAN = EADR
Exhibit B: Appropriation Category Summary	Summarizes the request by appropriation category for each budget entity. Displays the number of positions and fund sources.	SAVE = EXB TRAN = EXBR
Exhibit D: Program Component Issue Summary	Summarizes the issues within a program component (like Exhibit A). Provides the objective of each program component.	SAVE = EXD TRAN = EADR
Exhibit D-1: Detail of Expenses	Presents the actual prior year expenditures (FLAIR data) by appropriation category, object code, and fund sources for each program component.	SAVE = EXD1 TRAN = ED1R
Exhibit D-3A: Expenditures by Issue and Appropriation Category	Presents, by program component, both the request and supporting narrative justification for each issue. Within each specific issue, the appropriation categories are displayed by funding source. Constitutes the main body of the LBR.	SAVE = ED3A TRAN = EADR
Schedule I: Trust Funds Available	Summarizes revenues, nonoperating expenditures, adjustments, and operating expenditures, divided into four sections including a summary section to display unreserved fund balances. Displays prior year history, current year's estimate, and the request year (including nonrecurring revenues) for each trust fund within the budget entity.	SAVE = SC1 TRAN = SC1R

Schedule I: Trust Funds Available – Department Level (which includes Schedule IB: Detail of Unreserved Fund Balances)	<p>Schedule I Section: Summarizes revenues, nonoperating expenditures, adjustments, and operating expenditures, divided into four sections including a summary section to display unreserved fund balances. Displays prior year history, current year's estimate, and the request year (including nonrecurring revenues) for each trust fund within the department.</p> <p>Schedule IB Section: Identifies the funding sources and dollars associated with the ending unreserved fund balances, only for those trust funds which have receipts from funding sources that restrict the state's use of the funds to specified purposes.</p>	SAVE = SC1D TRAN = SC1R
Schedule IA: Detail of Fees and Related Program Costs	To be prepared for each agency trust fund established or currently being used as a depository for fee collections or other specific sources of revenue that were authorized to cover the full costs of conducting a specific program or service or to provide regulatory services or oversight to businesses or professions. To account for the amount of fees collected, the full costs expended in providing the program or service, and the difference (either a remaining balance or a deficit).	Manual Form
Schedule IA – Part I: Examination of Regulatory Fees	Provides additional 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.	Manual Form
Schedule IA – Part II: Examination of Regulatory Fees	Provides 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.	Manual Form
Schedule IC: Reconciliation of Unreserved Fund Balance	Provides a reconciliation of the agency's Schedule I unreserved fund balance to the agency's departmental accounting records for the most recently completed fiscal year.	Manual Form
Schedule ID: Request for Creation, Re-creation, Retention, Termination, or Modification of a Trust Fund	To re-create or abolish trust funds that are subject to legislative review after the initial creation. To request new trust funds, re-create, retain, modify or terminate existing trust funds.	Manual Form
Analysis of Trust Fund Creation	Communicates the fiscal, operational, legal and technical impacts that creation of a new trust fund will have. Any benefits or concerns related to the creation of the new fund should be communicated to Office of Policy and Budget (OPB) and the Legislature on this form along with appropriate supporting documentation.	Manual Form
Schedule II: Summary of Positions	Summarizes position information for each class of positions within the same program component and issue code for each budget entity. Divided into three segments and displays pay grade/step, the number of positions, and the estimated rate of salary (does not include benefits).	SAVE = SC2 TRAN = PSCR
Schedule III: Summary of Salaries/Benefits	Summarizes the computation of salaries and benefits for each budget entity. Divided into three segments.	SAVE = SC3 TRAN = PSCR
Schedule IV: Information Technology	Summarizes Information Technology (IT) issues only.	SAVE = SC4 TRAN = EADR

Schedule IV-B: Information Technology Projects	Provides more detailed information on proposed IT projects and provides a framework to assess the costs, benefits, and risks of the project.	Manual Form
Schedule IV-C: Recurring Information Technology Budget Planning	Collects data on agencies' non-strategic IT service costs that each agency plans to fund from its base budget.	Manual Form
Schedule VI: Detail of Debt Service	Indicates the debt service payments within a predetermined time frame.	Manual Form
Schedule VII: Agency Litigation Inventory	Provides information on significant litigation that may affect state agencies or state funding.	Manual Form
Schedule VIIIA: Priority Listing of Agency Budget Issues – Requested Expenditures Over Base Operating Budget	Displays a summary priority listing of the budget issues at the department level and provides a cross-reference to the agency Long Range Program Plan (LRPP). Provides a priority of the issues requested that are above the base operating budget and narrative, which explains each priority issue, and its relationship to the LRPP.	SAVE = SC8A TRAN = EADR
Schedule VIIIB-1: Priority Listing of Agency Budget Issues for Possible Reduction	This schedule will not be used for Fiscal Year 2012-2013 Legislative Budget Request.	SAVE = S8B1 TRAN = EADR
Schedule VIIIB-2: Priority Listing of Agency Budget Issues for Possible Reduction	Identifies recurring budget reductions that can be made in Fiscal Year 2012-13 in the event that budget reductions are necessary.	SAVE = S8B2 TRAN = EADR
Schedule IX: Major Audit Findings and Recommendations	Informs decision makers of recent findings and recommendations found in Auditor General and Internal Auditor reports.	Manual Form
Schedule X: Organizational Structure	Displays the agency's organization structure for the most recent fiscal year.	Manual Form
Schedule XI: Agency-Level Unit Cost Summary	Summarizes the actual prior year expenditures for all activities, measures and associated unit costs at the Agency level. Expenditures for administrative and information technology activities are allocated to all other activities to be included in the calculation of the unit cost. In addition, it reconciles the total appropriations (adjusted) for the actual prior year with the total activity expenditures (including pass throughs and reversions) for the actual prior year. Fixed Capital Outlay (FCO) expenditures are segregated and not included in the calculation of unit cost.	LAS/PBS Web Main Menu: Select Exports > Schedule XI Spreadsheet, choose Statewide from Select Type
Schedules XII, XIIA-1, XIIA-2, XIIA-3, XIIB, XIIB-1, and XIIB-2	Captures information to support agency outsourcing and privatization initiatives.	Manual Forms
Schedule XIII: Consolidated Financing of Deferred-Payment Commodity Contracts	Informs decision makers of proposed consolidated financing of deferred-payment commodity contracts.	Manual Form
Schedule XIV: Variance from Long Range Financial Outlook	Displays any variances between an agency's Legislative Budget Request and the long range financial outlook.	Manual Form
Schedule XV: Contract Reporting	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.	Manual Form

Automated Exhibits and Schedules

The LAS/PBS requires the one-time entry of basic agency data plus the periodic utilization of information from other subsystems (FLAIR, People First, and the Florida Board of Governors system) to automatically produce a number of reports. For example, the data entered for the Exhibit D-3A is used to produce the Exhibit A, Exhibit B, Exhibit D, Exhibit D-3A, and Schedule IV. These reports use the same data but are selected, displayed and formatted in different ways.

The automated exhibits and schedules are pre-set and saved in the Legislative Budget Request (LBR) format to assist in the facilitation of producing these reports. When producing the LBRs, each automated exhibit and schedule can be requested separately or all at once by using the Legislative Budget Request (LBRR) transaction or via LAS/PBS Web through the **Reports** Menu. The LBRR transaction permits an agency to request a complete package of all LAS/PBS automated reports and audits required for the LBR submission.

Exhibit A: Issue Summary (Budget Entity Authority and Description)

Purpose

Exhibit A summarizes the issues the agency has entered into LAS/PBS. The Exhibit A indicates the budget entity purpose by summarizing activities currently being performed by an agency and/or planned for the future. In addition, it cites the statutory authority for the existence of the budget entity or service.

Format

The Exhibit A issues are shown for an entire budget entity or service. Issues with the same code have been aggregated, and their total is displayed here. The statutory authority for the service outcome measure and standard and brief methodology for delivering the service is presented. A total of all issues by budget entity are provided with a breakout by the General Revenue Fund and trust funds. Total positions and salary rate for the entity are also displayed. On a standard Legislative Budget Request (LBR) Exhibit A the agency's request columns (A03, A04, and A05) are displayed.

Budget Entity Description and Authority

The statutory authority for the existence of a budget entity or service and the service initiative should be entered into LAS/PBS system. This information appears on the Exhibit A, Issue Summary.

Procedure

1. The Exhibit A displays issues derived from the data entered from the Exhibit D-3A input. Refer to the Exhibit D-3A instructions in this section.
2. Using the BNDC transaction in LAS/PBS, review and revise (if necessary) the statutory authority for the existence of each budget entity and the description of the service. The service description should include the following information:
 - What the service does;
 - Who is being served and why; and
 - What is the agency trying to accomplish with the service.

For newly established budget entities, this information must be added to LAS/PBS using the (BNDA) transaction.

To Order an Exhibit A

The Exhibit A can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID “EXA” and TRAN ID “EADR.” It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > LEGISLATIVE BUDGET REQUEST**.

Exhibit B: Appropriation Category Summary

Purpose

Exhibit B summarizes the agency's legislative budget request by appropriation category and compares the request to actual prior year expenditures and current year estimated expenditures.

Format

Exhibit B format is similar to the appropriations format. The number of positions and fund sources associated with each appropriation category is displayed for a budget entity and is broken out by the General Revenue Fund or specific trust fund(s). A total for the budget entity of all appropriation categories is displayed by the General Revenue Fund and specific trust fund(s). Total positions for the budget entity are also displayed. On a standard Legislative Budget Request (LBR) Exhibit B the following three columns are displayed:

- The first column displays the agency's previous year actual expenditures, titled 'Actual Prior Year Expenditures' (A01).
- The second column displays the agency's current year appropriation adjusted for vetoes, items contingent upon legislation that failed to pass, plus any other substantive appropriations. The column is titled 'Current Year Estimated Expenditures' (A02).
- The third column displays the agency's request (A03).

Procedure

1. Exhibit B uses data entered into LAS/PBS from FLAIR and Exhibit D-3A input. For Actual Prior Year Expenditures (A01), refer to Exhibit D-1 instructions in this section. For Current Year Estimated Expenditures (A02), refer to Continuation of Startup Procedures in Section 4. For agency request column (A03), refer to Exhibit D-3A instructions provided in this section.

To Order an Exhibit B

The Exhibit B can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID "EXB" and TRAN ID "EXBR." It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > EXHIBIT B ***LBR FORMAT*****.

Exhibit D: Program Component Issue Summary

Purpose

Exhibit D summarizes the issues within a program component from the agency's requests as entered into LAS/PBS. In addition, the Exhibit D indicates the objective of each program component and is only shown in this exhibit.

Format

Exhibit D issues are shown for each program component within an entire budget entity. The objective for each program component is presented. The total of issues within the program component is broken out by the General Revenue Fund and specific trust fund(s). The fund totals are further broken out by Funding Source Identifier (FSI). Total positions and salary rate for the program component are also displayed. For each budget entity the total dollars and positions of all issues and program components by the General Revenue Fund and trust fund are presented. On a standard Legislative Budget Request (LBR) Exhibit D the agency's request columns (A03, A04, and A05) are displayed.

Program Component Objective Description

The objective of each program component is described in the LAS/PBS system. Program component objectives are specific, measurable, and intermediate ends that are achievable and mark progress toward achieving an associated goal. Program component objectives are directly linked to the delivery of a service. This information appears on Exhibit D, Program Component Issue Summary and should be consistent with the agency's Long Range Program Plan.

Procedure

1. The Exhibit D displays issues derived from the data entered from the Exhibit D-3A input. Refer to the Exhibit D-3A instructions in this section.
2. Use the PNDC transaction to identify the objective of each program component within a budget entity or service.

To Order an Exhibit D

The Exhibit D can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID "EXD" and TRAN ID "EADR." It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > EXHIBIT D ***LBR FORMAT*****.

Exhibit D-1: Detail of Expenses

Purpose

The Exhibit D-1 presents the agency's actual prior year expenditures by appropriation category. The actual expenditure data is also used for Exhibit B analysis, Schedule I for Trust Fund Expenditures, the Final Budget Report of Appropriations, National Association of State Budget Officers (NASBO) surveys, and other analytical purposes.

Format

The Exhibit D-1 presents the agency's actual prior year expenditures by appropriation category, the object code and fund sources for a program component within each budget entity. The objects are sub-classifications of appropriation categories. The object detail presents groupings of expenditures by type or use. Object titles are specified by the Chief Financial Officer (CFO) and stored in FLAIR. The total funds within each appropriation category are displayed by the General Revenue Fund and specific trust fund(s). The total funds for all appropriation categories within each program component are displayed by the General Revenue Fund and specific trust fund(s). The amounts in this column (A01) display the agency's previous year actual expenditures.

Procedure

1. Transfer the historical accounting information (disbursements from Departmental FLAIR and carry forward/certification forward request for operating accounts) from FLAIR to LAS/PBS. Refer to Continuation Startup Procedures in Section 4. The approved budget for fixed capital outlay appropriations (from LAS/PBS Ledger) is included in the historical accounting information in LAS/PBS.
2. Analyze and verify the accuracy of the transferred disbursement and carry forward/certifications forward data in LAS/PBS. The disbursement data should agree with State Accounts at the LAS/PBS account code level. The State Accounts disbursement data is also provided in LAS/PBS for comparison. Verify that the State Accounts data is correct. Verify that all records were transferred from departmental FLAIR to LAS/PBS. An error report will be provided if any records were rejected by LAS/PBS. (For example, LAS/PBS will not accept records that have an incompatible budget entity/program component.) Verify with the accounting personnel that they have reconciled with State Accounts the night of the transfer and that no adjustments were made in Departmental FLAIR. Verify that no negative amounts exist in the disbursement data. Refer to Continuation Startup Procedures in Section 4.
3. Make the necessary adjustments to historical data into LAS/PBS using the HDDC and HDDA transactions. If data is adjusted for an object record then the corresponding amount must be adjusted for a fund record.
4. Audit the historical data to ensure that no variance exists between object category totals and fund totals. Refer to the Audits in Section 6.

To Order an Exhibit D-1

The Exhibit D-1 can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID “EXD1” and TRAN ID “ED1R.” It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > EXHIBIT D-1 *LBR FORMAT***.

Exhibit D-3A: Expenditures by Issue and Appropriation Category (with Narrative Justification)

Purpose

The purpose of the Exhibit D-3A is to allow the agency to present its request for operational expenditures and to justify its request in narrative form. All adjustments to current year estimated expenditures, including increases and decreases, must be completely explained and justified. The explanations and justifications on the Exhibit D-3A must convey the complete agency request without reference to any other schedule or exhibit. The explanations and justifications are necessary for a comprehensive analysis and ultimate policy and budgetary determination. All information technology requests require specific justification as noted below.

The Exhibit D-3A translates the agency's Long Range Program Plan (LRPP) into resources necessary to carry out that plan. Activities, along with cost estimates, used to implement agency priorities (including information technology requirements) identified in the agency's LRPP, should be addressed as D-3A issues in the agency Legislative Budget Request (LBR), if additional resources are required or if agencies are requesting reduced resources.

The D-3A constitutes the main body of the Legislative Budget Request and contains all information entered into LAS/PBS. The data entered for the Exhibit D-3A is used to produce the Exhibit A, Exhibit B, Exhibit D, Exhibit D-3A, and Schedule IV. These reports use the same data but are selected, displayed and formatted in different ways. In addition, the Schedule I, Schedule II, and Schedule VIIIA use portions of the data entered for the Exhibit D-3A.

Section 216.023(4)(a)10, Florida Statutes, requires projects exceeding \$10 million in total costs to cite existing or proposed substantive policy in the agency's Legislative Budget Request. While the specific statutory language does not provide any limitations or qualifications regarding the projects to which it applies, for purposes of the LBR instructions, this provision will apply only to information technology (IT) projects that have not previously requested and received funds through the LBR process. IT budget requests for the continuance of existing hardware and software maintenance agreements, renewal of existing software licensing agreements, or the replacement of desktop units with new technology that is similar to the technology currently in use are exempt from this requirement.

Format

The Exhibit D-3A presents, by program component, both the fiscal details of the request and supporting narrative justification for each issue. Within each specific issue, the appropriation categories are displayed by fund source [General Revenue Fund and specific trust fund(s)]. Each fund source is further broken down by funding source identifier (state, state match, federal funds and transfer of federal funds). The Exhibit D-3A provides the full explanation and justification for each issue. The position data displays salary and benefits calculations for requested changes to existing positions or new positions for each issue. A total of all issues for positions, salary rate, and dollars are displayed within each program component by the General

Revenue Fund and trust fund. On a standard LBR Exhibit D-3A the following three columns are displayed:

- The agency's request (A03).
- The agency's request for the portion of the issues intended for one year or zero based, titled 'Agency Request Nonrecurring' (A04).
- The agency's request for the incremental portion of issues that are lapsed to reflect the annualized costs, titled 'Agency Request Annualized' (A05).

Issue Narrative Justification

Overview

The D-3A budget issue narrative is the most detailed level of the Legislative Budget Request (LBR) and provides the justification and impacts of the requested funding. D-3A issue narrative must be provided for priority issues needed to fund new services or functions, and to increase or decrease funding for a current service or function. Therefore, each D-3A submitted will be linked to the service data. The D-3A issue may address an entire service or a single function or part of a function. Information technology and capital improvement issues also must clearly link to a service or a program, and must provide a justification and impact statement taken from the plan that explains how the technology or capital improvement, if funded, would improve a program or service. Additional documentation is required for issues that request information technology resources to supplement the information contained in the D-3A narrative (as explained later on in this section).

D-3A budget issue narrative must disclose the total costs of the project, including any anticipated information technology or fixed capital outlay costs. Narrative must account for cost detail by appropriation category, fund, and fiscal year, and must include a summary of the total costs by year for the entire implementation period.

Uploading Narrative to LAS/PBS

The narrative upload function from the LAS/PBS web provides the ability to upload D-3A Issue Narrative from a Microsoft Word document to LAS/PBS. The narrative upload instructions are located on the LAS/PBS Web Documents page.

Guidelines

The following guidelines should be used for preparing and entering the D-3A issue narrative:

- All narrative should be written in straight-forward language. Acronyms should only be used after the acronym is spelled out and identified [i.e., Office of Policy and Budget (OPB)]. Do not use other program, technical, or budget jargon.
- All narrative should be written in short, distinct paragraphs. Agencies must clearly articulate the need for each budget issue presented, in a clear, succinct description.
- Staffing and expense standards for issue development are provided in Appendix E. Agencies must explain in detail the calculations used and the justification for requesting amounts different from the standards provided in Appendix E.
- For proposed new programs or services, agencies must clearly articulate, in a clear, succinct description, why the new program or service is necessary and why the state should address this need or concern. Also, identify what entity will perform the new service, (e.g., existing or new staff, or a contract provider). A 'layperson' reading the budget issue narrative should be able to clearly understand the problem or concern and the agency's proposal to address this need.
- When requesting workload increases, quantify the incremental increase above existing funds.

- Provide calculation methodologies for each budget request. For instance, if an agency requests \$1 million to fund a contract to pay for services, explain how the \$1 million was calculated.
- Provide distribution methodologies used for budget requests that will be distributed to other entities such as school districts, county health departments, community based care organizations, etc.
- Identify the county or counties to which the issue applies, if applicable.
- Make sure the narrative request amount matches the amount entered in LAS/PBS.
- Provide a detailed list and associated funding amounts for new equipment requests.
- Information technology issues must also follow the specific requirements outlined in this section.

References to Agency Plans

Agencies must include the following information that will tie the issue to agency plans:

- Long Range Program Plan (LRPP) - the D-3A issue narrative must demonstrate a link to agency priorities identified in the Agency LRPP.
- Capital Improvements Program (CIP) Plan - refer to the CIP Instructions for the process to be followed for entering the narrative included in the CIP into LAS/PBS.

Issue narrative must detail all requested resources [Full Time Equivalent (FTEs), expenses, equipment, etc.]. The agency should fully explain why this need exists and what impact this request will have on the total estimated need.

Example of Good D-3A Issue Narrative: *The Department of Environmental Protection requests \$1,245,829 for a new educational assistance program targeted toward reducing waste in Florida's landfills. Fifty-six percent of all solid waste generated comes from individuals, businesses, and government facilities. Current data indicates solid waste is reduced by as much as three pounds per capita per year when instructional literature is used to educate the public.*

Therefore, the department requests to update and distribute solid waste reduction literature and conduct workshops throughout the state orienting on the three above mentioned sectors. The request includes \$834,566 for the update, production and distribution of literature, and \$411,263 to conduct workshops in Santa Rosa, Palm Beach, Duval, Hillsborough and Broward counties. The department's current staff in the Solid Waste Unit will update the literature, and the production and distribution will be contracted out to Print-n-Go in Tallahassee, Florida. The workshops will be conducted by the Director of the Solid Waste Unit and his staff. It is estimated that this educational assistance will reduce the solid waste going to the landfills in those counties by approximately 46,344 tons per landfill this year.

Information Technology (IT) Narrative Guidelines

For all information technology (IT) requests, the issue narrative should clearly state the business problem to be solved, the department's planned solution, and the objectives and benefits, total costs, and impact of not funding the request. If there are major assumptions or constraints (such as state or federal legislation) that are associated with the request, note these items as well. Narrative length should be based on the amount and complexity of the request.

IT Component "Y" or "N" field: Defaults to "Y" for issues that contain a "C" in the sixth position of the issue code. If the issue code does not contain a "C" in the sixth position and the issue requests funding that will be used to purchase, lease, or maintain IT resources or services as part of a larger request, the field should be changed to "Y." For hardware or software requests associated with a new Full-Time Equivalent (FTE), the field should remain "N."

Note: If the project/issue request requires funding for an IT project that has a total estimated cost (all years) of \$1,000,000 or more, involves or affects more than one agency, or has an outcome that impacts the general public, then the agency must submit the required Schedule IV-B.

Also, if the project request requires funding for an information technology project that has a total estimated cost (all years) of \$10,000,000 or more, see 216.023(4)(a)10, Florida Statutes, for additional requirements.

To fully explain the request, the following information is required:

1. A concise summary of the need, identifying the business problem to be addressed. Identify the impact if the issue is not funded.
2. Brief description of the benefits (both tangible and intangible) that would be reliably achieved if this request was funded. Include metrics to reflect these benefits. Examples: Tangible benefits can include cost savings, a reduction in program (or department) costs, or an increase in revenues. Intangible benefits include better reporting or increased effectiveness of program objectives.
3. Any assumptions or constraints associated with this request. Examples include successful project implementation depends on re-engineering core business processes, federal government must approve advanced planning documents for the project, external entities are required to participate in requirements definition, testing, or other project activities, legislation to implement changes in policy must be adopted.
4. What IT service or system the solution creates, replaces, enhances, or eliminates.
5. Provide a high-level summary of the planned implementation approach and how it will address the business problem.
6. High-level implementation timeline with major milestones (if applicable).
7. Total estimated costs for replacement or development and implementation (all years). Detail is required – break down the request by major components and specify estimated units (e.g., devices, licenses, hours, or deliverables). State how costs were estimated.

For replacement of IT equipment, provide a detailed explanation of each type of equipment proposed to be replaced (including its age) and how the amounts needed for replacement were determined. Include a brief statement about the general policy followed by the agency for replacing its IT equipment.

Requests for information technology infrastructure that expands the capability of a nonprimary data center or computing facility must comply with the provisions in section 282.201(4), Florida Statutes; compliance to this section must be documented in the issue narrative.

8. The cost impact to overall operations and maintenance costs after implementation. Indicate whether or not funding this issue will impact the rate structure or cost allocation methodology for agency clients or other agency providers.

Note: If Independent Validation and Verification (IV&V) is required or otherwise anticipated to be necessary for the IT project, the narrative should reflect this request, and additional dollars required for IV&V should be included in the funding request. A suggested guideline for estimating IV&V costs ranges from two percent to three percent of the project's total estimated costs in any given year.

Procedure

Exhibit D-3A data is the most detailed level of information in the budget request. All dollars, salary rate, and Full Time Equivalents (FTEs) requested must be presented by budget entity, program component, issue, appropriation category, fund, and funding source identifier.

1. Identify the key elements for the issue, which includes titles and codes for the department and budget entity, program component, and issue. Verify that the budget entity and program component are compatible. A listing of all titles and codes can be obtained from LAS/PBS via the various table transactions. The LAS/PBS table references above are for existing codes and titles. Existing codes and titles should be used whenever possible. However, if new codes and titles need to be established, refer to Guidelines for Input of Codes and Titles in Section 3.
2. Identify the title and codes for the appropriation categories and funding required to support the issue. Verify that the appropriate funds are compatible for each department.
3. Identify the appropriate portions necessary for funding source identifiers (FSI). Each appropriation must be identified with at least one funding source.
4. Add unique issue titles and codes into the Issue Code table via the Issue Code Table Add (ICTA) transaction or via LAS/PBS Web through the **Table Maintenance** Menu. Statewide issues are already set up in LAS/PBS. If new codes and titles need to be established or modified for budget entities, program components, appropriation categories, or funds, refer to Guidelines for Input of Codes and Titles in Section 3. The forms and instructions are available in Appendix D. Review LAS/PBS table transactions and use existing codes and titles whenever possible.

5. Input the key elements for each issue into LAS/PBS via the Budget Detail Data Entry (BDD) transactions. Entry of salary rate and salary and benefit data (appropriation category 010000) is accomplished via the Position Adjustment Data Entry (PAD) transactions. These functions are also available via the LAS/PBS Web through the **Budget Development** Menu. *PLEASE NOTE: Requests for salary rate only must be entered using issue code 51RXXX0 and Class Code RA06, which will automatically update the BDD transaction as a Record Type 6. Requests for salary and benefit amounts that are not tied to positions are accomplished via the Other Salary Amounts (OAD) transactions. The OAD transaction will update the Salaries and Benefits appropriation category (010000) but not Salary Rate. For entry of position data, refer to the Schedule II and Schedule III procedures in this section.*

Input issues into the appropriate agency request columns (A03, A04, and A05). Issues that are intended for one year or zero based should be reflected in the “**Nonrecurring**” column (A04). In calculating costs of issues that are lapsed, include the incremental amount required to reflect the annualized costs in the “**Annualization**” column (A05). Issues that are lapsed (see Schedule II procedures to calculate lapse percent) include those issues and/or positions that will not be established at the beginning of the fiscal year and therefore, will not require funding for a full year. Do not create one aggregate annualized or nonrecurring issue. Create and input one individual issue for each nonrecurring or annualization issue.

6. Input the agency narrative for each issue into the LAS/PBS web via the Issue Narrative New, Edit, View, or Upload functions. Indicate the appropriation category (08XXXX or 14XXXX) for Fixed Capital Outlay requests only. See Upload Instructions located on the LAS/PBS Web Documents page.

To Order an Exhibit D-3A

The Exhibit D-3A can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID “ED3A” and TRAN ID “EADR.” It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > EXHIBIT D-3A ***LBR FORMAT*****.

Schedule I: Trust Funds Available

Purpose

The Schedule I summarizes the budgetary resources and obligations of the trust fund, including recurring and nonrecurring revenues, operating, fixed capital outlay (FCO) and nonoperating expenditures, adjustments, and the Unreserved Fund Balance for each trust fund within a budget entity. The information is presented for a three-fiscal-year period, including the actual prior year, current year estimate, and agency request year.

General Information

Each agency is accountable for appropriations by fiscal year, and therefore should recognize the revenues and expenditures in conformity with the same basis of accounting as submitted to the Chief Financial Officer (CFO) for the purpose of producing the Florida Comprehensive Annual Financial Report (CAFR). It is intended for agencies to reconcile the Schedule I information submitted in Column A01 (actual prior year expenditures) to the official CAFR information. While financial statement reporting requirements and budgetary reporting requirements are not the same, they are related. Since Column A01 is to be based primarily on the agency's accounting records, some adjustments may be necessary to determine the trust fund's true Unreserved Fund Balance for budgetary purposes. A "Schedule I Preparation Manual" is available at <http://floridafiscalportal.state.fl.us/> and provides detailed information on the preparation of the Schedule I and related schedules.

Format

Revenues, nonoperating expenditures, operating and FCO expenditures, and adjustments for each trust fund within the budget entity are displayed for a three-fiscal-year period. On a standard Legislative Budget Request (LBR) Schedule I, the actual prior year's historical data, the current year's estimate, and the request year (including nonrecurring) columns (A01, A02, A03, and A04) are provided. Each Schedule I is divided into four sections:

- Section I: Detail of Revenue - Displays the title and code of each type of revenue, the service charge percentage rate, the statutory reference, any state matching (in-kind or cash), catalog of federal domestic assistance (CFDA) code if federal grants, and the revenue amounts. This section is the appropriate location to record anticipated future revenues (such as anticipated grants revenues related to grant encumbrances or anticipated bond proceeds).
- Section II: Nonoperating Expenditures - Displays the title and code of the nonoperating expenditures (major object code), including all transfers to other funds or agencies expended from nonoperating appropriations, the budget entity code for transfers, the CFDA number, and amounts. Nonoperating expenditures are not budgeted on any other exhibit or schedule in the LBR; they are shown only on the Schedule I. Transfers in and transfers out between budget entities within the same fund should be shown in this section as a negative amount for the transfer in and a positive amount for the transfer out using the appropriate object code. The intra-fund transfers must net to zero.

- Section III: Adjustments - Displays the title and code of the adjustment and amounts. 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. Any necessary adjustments to Line A (Column A01 only) for prior period corrections should be shown in Section III, as well as prior year September operating reversions, February FCO reversions and June FCO reversions for prior year appropriations. Current year September 30 operating reversions should be shown in Column A02. Other adjustments may also be necessary to show the appropriate amount of Unreserved Fund Balance for budgetary purposes.

NOTE: If current year September reversions cannot be included by the agency on Schedule I because of logistical or timing problems with the LBR submission deadline, the reversions will need to be added by the agency during the technical review process.

- Section IV: Summary

Line A: displays the Unreserved Fund Balance as of July 1. This information will be entered based on the CFO's audited Summarized Balance Sheet and will represent the audited Unreserved Fund Balance as of July 1. (Refer to number 9 in the Procedures section for more detailed instructions.)

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 (derived from data entered via HDD or BDD).

Line E: displays the total of Section II – Detail of Nonoperating Expenditures.

Line F: displays total fixed capital outlay expenditures (derived from data entered via HDD or BDD).

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). The amount in Column A01 (Actual Prior Year) MUST agree to Line K on the Schedule IC.

In addition, the following information is required for each trust fund:

- Schedule I Narrative: 5 Percent Trust Fund Reserve - Provides required information that addresses the 5 percent reserve requirement – information is provided manually on separate sheets of paper.
- Schedule I Narrative: Adjustments - Provides detailed information explaining each item recorded in Section III Adjustments (excluding adjustments for reversions and rounding) – information is provided manually on separate sheets of paper.
- Schedule I Narrative: Revenue Estimating Methodology - Provides methodology used for developing the revenue estimates in the current year estimate (A02) and the agency request year (A03) – information is provided manually on separate sheets of paper.

- Computing Distribution of Cost for General Management and Administrative Services - Provides the method of distribution used and a summary of the calculations for each budget entity that shows the charge to each fund - information is provided manually on separate sheets of paper.
- Verification of Transfer Amounts - All transfer amounts reported on the Schedule I, whether operating or nonoperating transfers, must be in balance across funds and across agencies. Inter-agency transfers from/to a specific fund/category totaling \$100,000 or more must be confirmed with the corresponding sending/receiving agency.

NOTE: For Schedule I purposes, any monies moving between LAS/PBS funds, both within an agency and between agencies (any funds transferred via a journal transfer), are considered to be “transfers.” This is not dependent upon the revenue code used for deposit or the expenditure category from which it is paid. This definition differs from the financial reporting concept of transfers.

- The following transfers are excluded from the confirmation requirement:
 - Transfers to/from General Revenue (GR); however, be sure to include “To GR” or “From GR” in the description field on Schedule I.
 - Transfers where an agency receives a specific allocation on an annual basis, such as transfers to Department of Financial Services (DFS) for Casualty Insurance or to Department of Management Services (DMS) for Human Resource (HR) Outsourcing.
 - Transfers to DMS for services such as rent, state aircraft pool assessment, etc.
 - Transfers to Agency for Workforce Innovation (AWI) for unemployment compensation.
 - Transfers to Florida Department of Law Enforcement (FDLE) for fingerprinting/background check services.
 - Assessments on investments paid to DFS.
 - Transfers related to the Statewide Cost Allocation Plan (SWCAP).

Complete the “Inter-Agency Transfers Reported on the Schedule I” form for each trust fund and include it with the other Schedule I manual forms and narratives.

Procedures

The Schedule I data will be entered at either the budget entity or department level for each trust fund, depending on your agency's preference, unless the agency is notified by a joint letter from the Director of the Office of Policy and Budget and the appropriations staff directors of the House and Senate that the Schedule I must be entered at a specific level.

1. Identify the key elements for the trust fund, which includes titles and codes for department and budget entity and each trust fund. Verify that the funds are compatible with the department. A listing of budget entity and fund titles and codes can be obtained from LAS/PBS.
2. Identify the information for Section I: Detail of Revenue. List each revenue source separately indicating the title of each source of funds.
 - Do not show conversion of investments to cash as revenue (e.g., sale of investments, category 002000).
 - Show nonoperating fund transfers in from other agencies as revenue.
 - Include interest earnings on investments as revenue.
 - Break out federal funds by individual grant and identify the CFDA number (do not lump together).
 - Break out estimated grant revenues related to grant encumbrances by individual grant and identify the CFDA number (do not lump together). Include "estimated grant revenues" or "anticipated grant awards" in the title of the revenue code.
 - With the exception of certain estimated revenues (such as grant revenues related to encumbrances, anticipated bond proceeds, etc.), use revenue information directly from FLAIR (Departmental). **Submit a reconciliation and justification if the amounts in FLAIR (Departmental) differ from the amounts used in Section I.**
3. Input the key elements for Section I in LAS/PBS via the Trust Funds Available Data Entry - Section I: Detail of Revenue (TFR) transactions by fiscal year.

Revenue Description and Code: Indicate the appropriate revenue code and if necessary, identify more specific information for the revenue in the description. A listing of revenue codes (also known as the FLAIR Revenue Category codes) can be obtained from LAS/PBS via the Revenue Code Table List Request (RCTR) transaction. Transfers in from the General Revenue Fund must include "From GR" in addition to the revenue description. If the transfer in is from another fund within the agency, include the fund name or LAS/PBS fund number. If the transfer in is from another agency, include the agency name (acronym) along with the fund name or number.

NOTE: For federal grant revenue, the following revenue codes are to be used:

- 000700 *Direct receipts related to direct costs;*
- 000750 *Direct receipts of Federal American Recovery and Reinvestment Act (ARRA) funds;*
- 000799 *Direct receipts related to indirect costs;*
- 001510 *Transfers of federal receipts related to direct costs; and*
- 001599 *Transfers of federal receipts related to indirect costs.*

Effective July 1, 2011, the following revenue codes are to be used to capture non-grant federal revenues:

- 000504 *Interest earned on federal funds;*
- 000119 *Fees collected by the state as an agent and are remitted to the Federal government;*
- 001270 *Receipts and revenues received as a result of Federal criminal, administrative, or civil forfeiture proceedings and receipts from Federal asset-sharing programs, including fines, forfeitures, seizures, and judgments retained by the State for law enforcement or other purposes;*
- 001870 *Refunds, reimbursements, and recoveries of federally-funded expenditures, including rebates received from pharmaceutical manufacturers, subrogation, and other third-party liability payments; and*
- 001970 *Federal non-grant contract revenue and sales of services provided by state agencies to the Federal government.*

Regardless of the revenue code used, agencies must include the word “federal” in the detailed description for all non-grant federal receipts

Cap: This field is automatically populated based on the revenue code entered. This field refers to the revenue limitation outlined in Article VII, section 1(e) of the Florida Constitution.

Service Charge Percentage: Indicate the appropriate general revenue service charge percentage rate assessed against the revenue source pursuant to Chapter 215, Florida Statutes. For example, if the revenue source is a fee that is assessed a general revenue service charge at the rate of 8%, enter 8.0 in this field. If the revenue source is exempt from the service charge assessment, enter 0.0 in this field.

Authority: Indicate the **specific** Florida Statute authorizing the revenue. Verify that the statute referenced is current and applicable to the revenue source.

Matching: Indicate if matching is required by showing the percentage of state and/or local participation and if matching is in-kind (services or materials) or cash. The federal portion of the match should be the difference between the matching percentage displayed for state/local and 100 percent.

CFDA Number: Indicate a valid Catalog of Federal Domestic Assistance (CFDA) number for all federal grant revenues. Federal grant revenues are identified by revenue code 000700, 000750, 000799, 001510, or 001599. A listing of CFDA numbers can be obtained from the LAS/PBS via the Catalog of Federal Domestic Assistance Table List Request (CFTR) transaction.

Revenue Amounts: Indicate the amount of revenue applicable to each type of revenue source by fiscal year and for nonrecurring revenue for the fiscal year of the agency request. Nonrecurring revenues are anticipated for one year only and should be included in Column A04.

4. Identify the key elements for Section II: Detail of Nonoperating Expenditures. Indicate the description of each separately identifiable major appropriation category of nonoperating expenditures.
 - Show assessments for management and administrative services transferred to other trust funds as transfers. Include fund code of trust fund receiving the transfer.
 - Include transfers to other funds or other agencies to be made from nonoperating appropriation categories. Include transfers due to other agencies or trust funds as of the end of the fiscal year anticipated to be paid from nonoperating categories (example: fourth quarter service charge to General Revenue).
 - Do not show the conversion of cash to an investment as a nonoperating expenditure (e.g. purchase of investments, category 190000).
 - Transfers between budget entities within the same fund should be reflected in this section.
 - Transfers in should be shown as a negative amount and transfers out should be shown as a positive amount. The intra-fund transfers should net to zero.
5. Input the key elements for Section II into LAS/PBS via the Trust Funds Available Data Entry - Section II: Detail of Nonoperating Expenditures (TFN) transactions by fiscal year.

Description and Object code: Identify each expenditure with the proper nonoperating expenditure object code (8XXXXX) as defined in the LAS/PBS Object Code Table.

Example:

Distribution and Transfers - 810000
Other Distributions - 820000

When the object code is a transfer (810000), indicate the budget entity codes to which the funds are transferred and include the budget entity title in the description. Transfers out to the General Revenue Fund must include "To GR" in addition to the description. If the transfer out is to another fund within the agency, include the fund name or LAS/PBS fund number. If the transfer out is to another agency, include the agency name (acronym) along with the fund name or number.

To calculate the 5 percent reserve for Trust Funds, include all fund revenues shown in the current year estimate column (A02) except those specifically excluded in the General Policy Guidelines shown on page 81. Apply the 5 percent calculation and enter the amount in Section II of the Schedule I for the request year (A03) using the object code 999000 (State

Trust Fund Reserve). Do not include revenue in this calculation identified as a result of budget entity realignments.

CFDA Number: If federal funds are transferred, indicate the CFDA number and use the same title on the CFDA table in LAS/PBS in the description field.

Nonoperating Amount: Indicate the amount of actual/anticipated expenditures by fiscal year for each nonoperating expenditure entry.

6. Identify the key elements for Section III: Adjustments. Indicate the description of each separately identifiable adjustment necessary to reflect the true Unreserved Fund Balance for budgetary purposes. Examples of adjustments which may be necessary are:
 - Prior year September operating reversions;
 - February FCO reversions;
 - June FCO reversions for prior year appropriations;
 - Current year September operating reversions;
 - Adjustments to Line A (Column A01 only);
 - Post-Closing Statewide Financial Statewide Adjustments affecting Unreserved Fund Balance;
 - Reserve for FCO which is not already reserved in the agency's accounting records;
 - Reserve for litigation or other reserves or obligations specifically required by statute (include statutory reference in description or submit a separate narrative). Do not include any other type of "reserve." The Schedule IB may be used to convey any other restrictions on fund balances;
 - Minor rounding amounts.
7. Input the key elements for Section III into LAS/PBS via the Trust Funds Available Data Entry - Section III: Adjustments (TFA) transactions by fiscal year.

Description and Object code: Identify each adjustment with the proper object code (991000) as defined in the LAS/PBS Object Code Table.

Adjustment Amount: Indicate the amount of actual adjustments in actual prior year (A01) only.

8. Identify the key elements for Section IV: Summary. Indicate the Unreserved Fund Balance as of July 1. Expenditures will automatically be deducted from the total funds available amount leaving an Unreserved Fund Balance available for budgeting.
9. Input the key elements for Section IV into LAS/PBS via the Trust Funds Available Data Entry – Section IV: Summary (TFS) transactions by fiscal year.
 - Line (A), Column A01 Unreserved Fund Balance – July 1: Input this amount based on the audited Summarized Balance Sheet received from the CFO's office. For governmental fund types, use the audited amount shown in general ledger code 549XX. For proprietary and fiduciary fund types, calculate the amount based on the audited balances in the following general ledger codes: 11XXX, 12XXX, 14XXX,

15XXX, 16XXX, 193XX, 199XX, 31XXX, 32XXX, 35XXX, 372XX, 38XXX, and 399XX. This amount will be edited against an electronic data file received from the CFO's office. If there are differences, you will receive an audit discrepancy and you will need to make the appropriate correction to this amount. **WITH THE EXCEPTION OF ROUNDING ERRORS, DO NOT SUBMIT THE SCHEDULE I UNTIL THE AUDIT DISCREPANCY IS CLEARED.**

- Lines (B) through (I): **These data fields are computer generated; therefore, the agency cannot input this information.** The amounts for Lines (B) through (I) are calculated as follows:
 - Line (B) is the total of Section I – Detail of Revenue.
 - Line (C), total funds available, is the total of Lines (A) and (B).
 - Line (D), operating expenditures, is retrieved from the data entered (historical, estimated, and request) in the columns requested.
 - Line (E) is the total of Section II – Nonoperating Expenditures.
 - Line (F), fixed capital outlay, is retrieved from the data entered (historical, estimated, and request) in the columns requested. The entire approved budget is reflected in the year appropriated.
 - Line (G), Unreserved Fund Balance – Before Adjustments is the total funds available (Line C) less operating expenditures (Line D), nonoperating expenditures (Line E), and fixed capital outlay (Line F).
 - Line (H), is the total of Section III – Adjustments.
 - Line (I), Unreserved Fund Balance – June 30 is the unreserved fund balance before adjustments (Line G) less adjustments (Line H). **This should not be a negative number.**

10. When all sections are complete and Section IV has been calculated, audit the Schedule I to ensure the amount on Line (I) for Column A01 equals the amount in Line (A) for Column A02. The amount for Line (I) in Column A02 should equal the amount in Line (A) in Column A03. If you are entering your Schedule I information at the budget entity level, you will need to run the audit at this level and clear up any discrepancies.

11. If the agency is completing the Schedule IB, the Schedule I amounts on Line (I) for Columns A01, A02, and A03 must equal the totals shown on the Schedule IB.

Please refer to the Budget Instruction on the Florida Fiscal Portal website for an example of a completed Schedule I and a blank Schedule I data entry form.

Schedule I Department Level Packet

Procedure

Upon completion of all steps and audit requirements in preparing the Schedule I at the budget entity level (if this is the level at which you are entering data), the following procedures are required:

1. Run a Schedule I report at the department/fund level (TRAN ID "SC1R", SAVE ID "SC1D"). If the agency has input data for the Schedule IB, the Schedule IB will print at the bottom of the Schedule I.
2. Request a copy of the adjusted Summarized Balance Sheet (AGNCYBS) provided by the CFO's Office for the previous fiscal year from the accounting office of your respective agency. This report is usually produced in February of each year following the agency's prior year closing. The Unreserved Fund Balance amount on line (A) for governmental fund types should equal the Unreserved Fund Balance amount reflected in general ledger code 549XX of this report. For proprietary or fiduciary fund types, this amount will be calculated as the total of GL 111XX, 112XX, 14XXX, 15XXX, 16XXX, 193XX, 199XX, 31XXX, 32XXX, 35XXX, 372XX, 38XXX, and 399XX.
3. Work with your respective accounting office to obtain a copy of the opening trial balance (BGTRBAL) report at the department and LAS/PBS fund level for the fiscal year just closed.
4. Compare the Schedule I amount on Line I of Column A01 to the opening trial balance Unreserved Fund Balance amount identified in general ledger code 549XX (for governmental fund types) or 539XX (for proprietary and fiduciary fund types). There may be a difference in these amounts. If there is, then a Reconciliation of Trial Balance to the Schedule IC must be submitted as well. Should there be a difference in these amounts, the Budget and Accounting Offices should work together to reconcile the differences at the Schedule I budget entity/fund level prior to submission of the Legislative Budget Request (LBR). If necessary, make corrections on the Schedule I.

If you complete your Schedule I at the department level, you will need to run your audits at this level and clear up any discrepancies, with the exception of rounding errors. Also, include the same information noted above, with the exception of the Schedule I, before submitting the LBR to Office of Policy and Budget (OPB).

If you are completing the Schedule I at the budget entity level, in addition to submitting the Schedule I manual forms in the LBR, also provide a separate Schedule I reporting packet at the department/fund level. If you are filing your Schedule I at the department level, you only need to submit the Department Level Packet. The following manual schedules and reports should be included and **sorted by trust fund**:

- Schedule I Narratives (Submit only at department level)
- Inter-agency Transfer Form
- Schedule IA (if applicable)

- Schedule IA - Part I: Examination of Regulatory Fees form (if applicable)
- Schedule IA - Part II: Examination of Regulatory Fees form (if applicable)
- A copy of the beginning trial balance (BGTRBAL) for each trust fund included in the LBR at the department (LAS/PBS fund code) level (Use State Standard Report format)
- The Schedule IC for each trust fund at the department/fund level
- The Reconciliation of the Trial Balance to the Schedule IC with a detailed explanation of any differences for each trust fund at the department/fund level (if applicable)
- Schedule ID (if applicable)
- Analysis of Trust Fund Creation form (if applicable; due October 12, 2011)
- Pro Forma Schedule I (if applicable; due October 12, 2011)
- Draft Legislation (if applicable; due October 12, 2011)
- Any other documentation that will enable OPB to arrive at the correct amount of trust funds available

General Policy Guidelines for Reserving 5 Percent of State Trust Funds

State leaders have always recognized the need for reserves for the General Revenue Fund by creating and carrying forward balances in the “Rainy Day” fund. The voters of Florida also recognized this need by approving the creation of the Budget Stabilization Fund. There is also a need to set aside reserves in the state trust funds. For each Schedule I prepared, a 5 percent reserve of the trust fund revenues for the request year must be entered in Section II - Nonoperating Expenditures of the Schedule I, based on the guidelines provided below.

To calculate the 5 percent reserve for Trust Funds, include all fund revenue except those specifically excluded in these General Policy Guidelines. Apply the 5 percent calculation and enter the amount in Section II of the Schedule I for the request year (A03) using the object code 999000 (State Trust Fund Reserve).

The 5 percent reserve should be calculated on recurring current year (Fiscal Year 2011-12) estimated revenue, not appropriations.

NOTE: The 5 percent trust fund reserve must be included for all trust funds meeting the criteria. The effect of the reserve must be taken into account when formulating your budget request. The fund must not have a deficit balance; therefore, it may be necessary to reduce the amount of appropriations requested in order to allow for the 5 percent reserve.

Interim budget amendments will not be approved using the reserves except in cases of documented extraordinary emergencies. Criteria for the use of reserve funds will be consistent with that applied to the use of the Budget Stabilization Fund.

Include the following revenues in your 5 percent reserve calculation:

State funds with revenue sources from recurring appropriations transferred from other state agencies or other entities within a state agency. Exceptions to this are identified below.

The following revenues are exempt from the 5 percent reserve calculation:

- Recurring appropriations authorizing operating (e.g., payments for casualty insurance or human resource (HR) services) or nonoperating transfers to other state agencies or other entities within a state agency are to be excluded from total revenues for purposes of determining the reserve amount considered and reduced from recurring Fiscal Year 2011-12 estimated revenue prior to the 5 percent calculation being applied toward recurring Fiscal Year 2011-12 estimated revenue (i.e., revenues that simply pass through a fund are not subject to the 5 percent reserve.) However, the fund that ultimately receives the revenue (as a transfer in) must include this revenue in the 5 percent reserve calculation, unless otherwise specifically exempted.
- Federal funds are excluded from the calculation.
- General Revenue Funds deposited into trust funds when the general revenue funds provided are a result of a "direct" transfer to the trust fund established for the management of the federal program and interest earned thereon, are excluded from the calculation, such as Drinking Water Revolving Loan and Wastewater/Stormwater Revolving Loan trust funds.
- Bond proceeds are excluded from the calculation.
- Revenue collected by the state on behalf of another entity, such as local governments and distributed to local governments excluded from the calculation (e.g., tax distributions).
- Funds where the excess balances over operating costs and a statutorily approved reserve go to the General Revenue Fund or Educational Enhancement Trust Fund, or trust funds that are statutorily required to maintain a minimum balance are exempt from the 5 percent reserve requirement.
- Pension funds are exempt from the 5 percent reserve requirement assuming they already have other rules governing the funds.
- Tobacco Settlement Trust Funds and the Public Medical Assistance Trust Fund are excluded from the reserve requirement.
- Clearing Funds are excluded from the reserve requirement.
- State funds with revenue sources from premiums or assessments from other state agencies or other entities within an agency such as the Casualty Insurance Trust Fund and State Employees Health Insurance Trust Fund, and other funds identified as Internal Service are exempt from the reserve requirement.
- Administrative Trust Funds and trust funds established for the management of Information Technology do not require a 5 percent trust fund reserve, but shall reduce their operating budget if the trust fund providing the cash to those funds requires a reduction as a result of insufficient cash to support the 5 percent trust fund reserve requirement. Reductions in

administrative and information technology operating budgets shall be no greater than the percentage decrease of budgets necessary to a fund to meet the 5 percent reserve requirement.

- Non-federal grant revenues will be considered for exemption on a case-by-case basis where the grant prohibits expenditure of funds on anything other than grant activities. Agencies requesting an exemption from the 5 percent trust fund reserve requirement must provide a detailed explanation of the nature of the revenue source and why the reserve requirement should not be applied.

Schedule I Narrative Requirements

Prepare and submit separate sheets to the Schedule I for the following:

5 Percent Trust Fund Reserve

1. Funds that have an operating deficit or are capped for some other reason must be addressed. If the fund has been or is under consideration for being subsidized by general revenue funds or another trust fund, a thorough analysis should be included and consideration should be given to abolishing the trust fund. If the fund is to be continued, a plan must be included that shows how spending will be reduced to operate within receipts.
2. For each trust fund that is not exempt from the 5 percent reserve requirement, provide a description of the impact of establishing the reserve (e.g. fee increases, reductions in services, fund shifts, etc.).
3. If appropriate, provide recommendations why it may be appropriate to exclude the trust fund from the reserve requirement. (An example might be the trust fund that includes state university system tuition and fees. A tuition increase would be necessary to establish the reserve. The only reason a shortfall in tuition could be expected would be the result of lower than anticipated enrollments. If this were to occur, the university would not be required to hire as many staff and would therefore not need the unrealized tuition revenues. The trust fund budget authority could be reduced to reflect revised revenue expectations.)
4. For any trust fund with a year-end balance exceeding 50 percent of appropriations, submit justification for the balance or the need to maintain the level of the revenue stream.
5. Show the detailed calculation of the 5 percent trust fund reserve.

Adjustments

Provide a detailed explanation, including applicable calculations, for each item entered in Section III: Adjustments, excluding minor adjustments for rounding.

Revenue Estimating Methodology

Provide a detailed explanation of the methodology used to determine the revenue estimates provided in the current year estimate (A02) and the agency request (A03).

Computing Distribution of Cost for General Management and Administrative Services

Management and administrative services are defined as those general management, administrative and service activities such as personnel, purchasing, accounting, etc. These costs are sometimes borne by the fund or funds that support the operations of the entire agency. If the budget entities of a given agency are financed from both the General Revenue Fund and trust funds, then these costs should be prorated on the basis of the service rendered and borne by these several funds on an equitable basis. Examples of these funds are Administrative Trust Fund and Operating Trust Fund.

1. Provide the method of distribution used (the amount should be reflected on the Schedule I).
2. Furnish a summary of the calculations for each budget entity that shows the charge to each fund.

Verification of Transfer Amounts

All transfer amounts reported on the Schedule I, whether operating or nonoperating transfers, must be in balance across funds and across agencies. For inter-agency transfers from/to a specific fund/category, totaling \$100,000 or more, except those specifically excluded in these instructions (see page 74), must be confirmed to ensure that transferring and receiving funds are in agreement. Complete the “Inter-Agency Transfers Reported on the Schedule I” form for each trust fund for all three fiscal years and include it with the other Schedule I forms and narratives.

An agency contact list will be provided via separate memorandum to assist agencies in the transfer confirmation process. Please use this list when contacting receiving/sending agencies to confirm transfer information for all three fiscal years shown on the Schedule I.

To Order a Schedule I

The Schedule I can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID “SC1” and TRAN ID “SC1R.” It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > SCHEDULE I ***LBR FORMAT*****.

To Order a Schedule I (Department Level)

The Schedule I (Department Level) can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID “SC1D” and TRAN ID “SC1R.” It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > SCHEDULE I DEPT **LBR FORMAT****.

Schedule IB: Detail of Unreserved Fund Balances

Purpose

The purpose of this schedule is to identify the funding sources and dollars associated with the unreserved fund balance at the end of the fiscal year, **only** for those trust funds that have receipts from funding sources that restrict the state's use of the funds to specified purposes. Such receipts include, but are not limited to, federal funds for which the state does not have the discretion to decide how to spend the funds, grants and donations from other non-state sources that have restricted the state's use of the funds, and bond proceeds that may only be expended for purposes allowed by the bond covenants.

NOTE: The Schedule IB is now a LAS/PBS generated schedule that will be displayed at the bottom of the Schedule I report. However, if the agency does not input any information for the Schedule IB, the schedule will not be shown.

Procedure

The Schedule IB data will be entered in LAS/PBS for each trust fund at the same level as the Schedule I (either the budget entity or department level).

1. Identify the key elements for the trust fund, which include titles and codes for department and/or budget entity and each trust fund. Verify that the funds are compatible with the department.
2. Identify the funding source, indicating the title of each source of funds for the ending Unreserved Fund Balance, and appropriately identifying each source as "state" or "non-state."
3. Identify the amount of ending Unreserved Fund Balance for each source, applicable by fiscal year (Actual Prior Year, Estimated Current Year, and Budget Request Year).
4. Input the key elements for Schedule IB in LAS/PBS via the Schedule IB Data Entry (TFB) transactions by fiscal year.

Fund Source Description: Indicate the description of each separately identifiable funding source to provide detailed information regarding the elements contained unreserved fund balance of the trust fund.

Funding Source: Appropriately identify each funding source as either "state" (S) or "non-state" (N).

Funding Source Amounts: Record, by fiscal year, the portion of the Adjusted Unreserved Fund Balance which is associated with each funding source listed.

5. Total Adjusted Unreserved Fund Balance – June 30: The total ending Unreserved Fund Balance for each fiscal year will be computer generated and the agency will not be able to input or change this information.
6. When the Schedule IB is complete and the total adjusted unreserved fund balance has been calculated, audit the Schedule IB to ensure the total amount in each column equals the amounts on Line (I) of the Schedule I. The totals **must** agree.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule II: Summary of Positions and Schedule III: Summary of Salaries/Benefits

Purpose

There are two major schedules used to report data relating to the state's workforce. The first is Schedule II, which summarizes the agency's position data for currently authorized positions, requested changes to current positions and requested new positions. The positions are identified by job classification. The second report is the Schedule III, which presents the summarized salaries and benefits associated with the agency's currently authorized positions, requested changes to current positions and requested new positions. The Schedule III also includes any other salary amounts requested that are not tied to a specific position, such as on-call payments.

Format

Schedules II and III are divided into three segments as follows:

Segment 1: "Currently Authorized Positions" are generated as a result of current position information transferred from People First or the Florida Board of Governors to LAS/PBS.

Segment 2: "Changes to Currently Authorized Positions" are generated as a result of data entered into LAS/PBS by means of position adjustment data (PAD) entry. The positions and associated salaries and benefits amounts exhibited in this segment are those for which the agency is requesting a change or adjustment to "Currently Authorized Positions."

Segment 3: "New Positions" are also generated from the data entered into LAS/PBS by means of position adjustment data (PAD) entry. Positions itemized in this segment will be new positions requested and will reflect the salary and benefit amounts for new positions requested.

Schedule II presents by segment, the number of positions for each class of positions within the same program component and issue code for the request year. The pay grade/step, the number of Full Time Equivalent (FTE) positions, and the rate of salary are displayed in the Schedule II. Benefits are not included. The total number of FTE positions and salary rate is provided for each segment. More detailed information [Collective Bargaining Unit (CBU), Organizational Codes, etc.] on each position is in LAS/PBS and can be requested through the Personnel Schedule Request (PSCR) transaction.

Schedule III summarizes the computation of salaries and benefits. This schedule is generated and summarized for each budget entity. Benefits are only available on this Schedule. The layout of the Schedule III displays salary and benefit amounts by segments, as follows: Salaries and Wages; Retirement Matching; Social Security Matching; State Health Insurance Contributions; State Life Insurance Contributions; State Disability Insurance Contributions; Other Salary Amounts; Gross Salaries and Benefits; Lapse Factor Amount; and Net Salaries and Benefits. A net total of salaries and benefits for each segment is provided.

Procedure

During the startup process, personnel data is transferred from People First and the Florida Board of Governors to LAS/PBS. This data is referred to as Segment 1, currently authorized positions.

Position and employee data related to changes to currently authorized positions and new positions requested (segments 2 and 3 only) must be entered into LAS/PBS and will be used to calculate salary and benefit amounts requested on Exhibit D-3A issues. Position data (multiple FTEs in the same class code) in Segment 2 or 3 may be grouped together, provided that all data elements for the positions are the same. All calculations will be automatically provided to the appropriate issue on Exhibit D-3A for the salary rate, and the salaries and benefits appropriation category.

Note: The LAS/PBS system will round figures to the nearest dollar using conventional rounding rules.

- Identify the key elements for each position(s), which include titles and codes for budget entity, program component, and issue. Verify that the budget entity and program component are compatible.
- Add any unique issue titles and codes into the Issue Code Table via the Issue Code Add (ICTA) transaction or via the LAS/PBS Web through the **Table Maintenance** Menu. A listing of existing issue codes and titles can be obtained from LAS/PBS via the Issue Code Table (ICTR) transaction.

Use an “A” in the fifth position of the issue code to identify it as a special salary and benefits issue relating to position salary increases, reclassification(s), pay grade adjustment(s), special assignment/overtime/on-call pay, etc. See Issues with Special Code Designations in Section 3.

- Input the key elements for each position into LAS/PBS via the Position Adjustment Data Entry (PAD) transactions or via the LAS/PBS Web through the **Budget Development** Menu.
 - Segment: Indicate the appropriate Segment number (2 or 3). Segment 2, Changes to Currently Authorized Positions, contains position and cost information for requested adjustments; such as transfers between program components or budget entities, reclassifications, salary increases, pay grade adjustments, add/deletes, and deletion of existing positions. Segment 3, New Positions, contains position and cost information for requested new positions.
 - Position Number: For changes to current positions (Segment 2), indicate the position number as used in People First, or if an agency is requesting a change to a group of positions, create a five-character code beginning with C.

Example: C1001, C1002, etc.

For new positions (Segment 3), create a 5-digit number beginning with N.

Example: N1001, N1002, etc.

- **Sequence:** Indicate a number (defaults to 001) for partial FTEs with the same position number to allow a position number to be added more than once. This occurs, for example, when more than one individual shares a position.

Example: .5 FTE - Sequence 001
.5 FTE - Sequence 002

The sequence number can also be used for upgrading or downgrading positions by using sequence 001 for backing out the existing position and using sequence 002 for adding the proposed position.

- Identify and input the **required** information and funding for each position(s) into LAS/PBS.
 - **Class Code:** Indicate the class code number as designated by the administrator for the applicable approved pay plan (i.e., Department of Management Services, Justice Administrative Commission, etc.) If a new class code is being proposed, use class code P101 (proposed class code) and define the actual class code title in your Exhibit D-3A issue narrative, unless the specific class code title has yet to be determined.

The following class codes should be used for salary rate adjustments:

- RA00 – Rate and Salary Budget Adjustments – No FTE or Benefits
- RA01 – Rate and Salary Budget Adjustments – With Benefits / No FTE
- RA02 – Rate and Salary Budget Adjustments – With FTE / No Benefits
- RA06 – Rate Adjustment – No FTE / No Salary / No Benefits (*NOTE: This class code should be used for requesting increases/decreases in salary rate only. Use of this class code will NOT affect the budget request for Salaries and Benefits.*)

Organization Code: Indicate the appropriate Department of Management Services (DMS) Organization Code (defaults to the budget entity code with remaining zeros).

Full time Equivalent (FTE): Indicate the FTE for each position. If requesting part-time positions, indicate what the percentage of the FTE would be of a full-time position. For example, if a position is to be employed half-time, the FTE would be entered as .50.

Base Rate: Section 216.011(1) (a), Florida Statutes, defines Annual Salary Rate as “. . . the monetary compensation authorized to be paid a position on an annualized basis.” Base salary rate for a position does not include additives such as competitive area differentials or benefits such as health insurance or retirement.

The salary rate for each position coded as vacant will default to the minimum of the pay grade when entered into the LAS/PBS system with a non-generic class code. Salary rate for new positions may be requested above the minimum annual salary rate for the applicable pay grade with narrative justification for the additional salary.

If a fraction of a position is being requested, then the annual salary rate requested should be a percentage of the full-time equivalent annual salary rate.

Example:

Minimum Annual Salary Rate for one full-time equivalent (FTE)	\$18,000
Part-time position requested .50 FTE	<u>x .50</u>
Annual Salary Rate Requested	\$ 9,000

- **Lapse Percent:** For phase-in of new positions (Segment 3), the lapse factor should reflect the total months (expressed in percentage) that the position(s) are expected to be vacant. For example, if a new position is planned to be filled on October 1, then 25.0 (25 percent) should be shown in the lapse column. This indicates the position is expected to be vacant three months.

The system will calculate the amount of salary appropriation required by applying the lapse percentage to the annual salary rate and benefits.

- **Funding Code and Percent:** Indicate the fund code(s) for the funding of the requested position. A listing of fund titles and codes can be obtained from LAS/PBS via the Fund Code Table Request (FCTR) transaction. In addition, a listing of funds that are used for each department can be obtained from LAS/PBS via the Department/Fund Compatibility Table Request (DFTR) transaction.

If more than one fund is requested for the position, indicate the fund(s) and percentages of the total cost on separate lines. Up to four different funding sources are allowed and the percentages must total 100 percent.

- **Funding Source Identifier (FSI) and Percent:** Indicate the FSI code for each of the funding source(s) of the requested position. If a fund has more than one FSI, indicate the FSI and percentage of the total on separate lines.
- Identify and input the **optional** agency unique information if appropriate for specific position(s) otherwise the LAS/PBS system will provide defaults for this information.

Pay Plan: Indicate the applicable approved pay plan code as follows (defaults to '01'):

Code Description

- 01 **Career Service Pay Plan.** Includes all positions not specifically exempted from the Career Service in accordance with section 110.205(2), Florida Statutes.
- 04 **Board of Trustees Pay Plan - Florida School for the Deaf and Blind.** Includes all positions in the Florida School for the Deaf and Blind determined by the Board of Trustees to be academic and academic administrative positions, including the president of the School in accordance with section 216.251(2)(a)2, Florida Statutes. Positions with a contract period of less than twelve months must reflect the actual contract period in the LAS/PBS position record.

05 Fixed Salary - Elected and Appointed. Includes all positions for which there is a fixed annual salary that has been set by either (1) the Legislature in accordance with section 216.251(1)(c), Florida Statutes, the Administrative Commission in section 43.16(4)(b), Florida Statutes, or for the Judicial Branch in accordance with section 216.251(2)(a)5, Florida Statutes.

06 Exempt from Career Service - Fixed Salary. Includes military personnel of the Department of Military Affairs. Unless otherwise fixed by law, the salary and benefits for such military personnel shall be set by the Department of Military Affairs in accordance with the appropriate military pay schedule per sections 110.205(2)(p) and 250.10(1), Florida Statutes. This pay plan is exclusively for members of the Florida National Guard.

This does not include any positions that are within the Senior Management Service or any position for which the Legislature has fixed a salary.

07 Exempt from Career Service - Career Service Pay Plan. Includes all positions that are exempt from the Career Service in accordance with section 110.205(2)(1)2, Florida Statutes, which requires the Department of Management Services to set the salary, and which have the same benefits as employees in the Legislature except that leave shall be comparable to the Career Service Pay Plan. This pay plan is exclusively for certain personnel in the Executive Office of the Governor.

08 Selected Exempt Service - (SES). Includes all positions assigned to the Selected Exempt Service in accordance with section 110.205(2), Florida Statutes.

09 Senior Management Service (SMS). Includes all positions assigned to the Senior Management Service in accordance with section 110.205(2), Florida Statutes.

15 Fixed Salary - SMS Benefits. Includes all positions that are exempt from the Career Service in accordance with section 110.205(2), Florida Statutes, whose salaries and benefits are either fixed by law or set by the Department of Management Services in accordance with the rules of the Senior Management Service, and have elected to receive Senior Management Service insurance benefits but not the leave benefits.

16 Fixed Salary - SMS/Leave Benefits. Includes all positions which are exempt from the Career Service in accordance with section 110.205(2), Florida Statutes, whose salaries and benefits are either fixed by law or set by the Department of Management Services in accordance with the rules of the Senior Management Service, and have elected to receive Senior Management Service insurance and leave benefits.

Florida Board of Governors Pay Plan.

22 General Faculty

25 Other

Department of the Lottery Pay Plan.

31 Non-managerial

- 33 Managerial
Judicial Pay Plan.
- 05 Judges
- 81 State Courts System
- 82 State Attorneys
- 83 Public Defenders
- 84 Justice Administrative Commission
- 85 Capital Collateral Regional Counsel
- 86 State Courts System (Paid Insurance Benefits)
- 87 State Attorneys (Paid Insurance Benefits)
- 88 Public Defenders (Paid Insurance Benefits)

Pay Grade: The pay grade defaults based on the pay plan and class code indicated.

Pay Step: The pay step defaults to '00'.

Collective Bargaining Unit (CBU): Indicate the CBU for each position on record (defaults according to the corresponding pay plan and class code):

Career Service Positions.

- 01 Administrative, Clerical
- 02 Operational Services
- 03 Human Services
- 04 Professional Health Care
- 05 Professional
- 06 Law Enforcement
- 07 Supervisory Unit
- 08 Security Services
- 09 Managerial/Confidential
- 10 Special Agents
- 11 Firefighters – FSFSA
- 12 Highway Safety and Motor Vehicles – State Highway Patrol
- 18 Managerial/Confidential Not Certified
- 99 Not Assigned

Department of the Lottery Positions.

- 31 Lottery – Administrative Clerical
- 32 Lottery – Operational Services
- 34 Lottery – Law Enforcement Unit
- 39 Lottery – Managerial/Confidential

Board of Trustees of the Florida School for the Deaf and Blind (faculty and administrative positions).

- 40 General Faculty
- 41 Managerial/Confidential
- 42 Not Assigned
- 59 Not Assigned

Fixed Salary - Elected and Appointed Positions.
59 Not Assigned

Exempt From Career Service - Fixed Salary Positions.
69 Not Assigned

Exempt From Career Service - Career Service Pay Plan.
79 Not Assigned

Judicial Positions.
89 Not Assigned

Selected Exempt Service Positions.
80 Physician Unit
81 Attorney Unit
86 Non-Prof Superv – FPD/PMSA
87 Supervisory – No Representation
89 Not Assigned

Senior Management Service Positions.
99 Not Assigned

Occupational Group Code: The Occupational Group Code defaults based on the pay plan and class code.

Status/Position Type: The Status defaults to 'V' for Vacant. The other option is 'F' for Filled. The Position Type defaults to 'A' for Authorized. Other position types are 'F' for fixed, 'E' for established, and 'X' for excess.

Additives: For each position, indicate the type of additive and the dollar amount of each additive separately. Some positions that have more than one additive will require explanation in the narrative. Additives include the following:

- Lead Worker Pay
- Competitive Area Differential (CAD)/County Number
- Critical Market Pay
- Shift Differential
- Other Additives (trainer, hazardous duty, temporary special duty and legislatively authorized additives).

For the Competitive Area Differential (CAD), indicate the official number of the county in which the position is located. A listing of county codes can be obtained from LAS/PBS via the County Code Table List Request (CCTR) transaction. If the position(s) requested is to include a CAD, then the correct county/class code combination must be indicated. LAS/PBS will compute the CAD for valid county/class code combinations. If no county code is selected, the system will default to Code 37 (Leon County).

Benefits: Social Security and Medicare matching, health insurance (state plan/HMO), life insurance, and state disability insurance will be automatically computed by LAS/PBS and added to the total salary and benefit amount required for each D-3A issue and for Schedule III.

For information only, LAS/PBS will use the following rates:

Health Insurance (Includes HMO): The Health Type defaults to '1' (PPO) and the Health Code defaults to '77', which represents the average of the premium for family and single coverage (except Lottery and Governor's Office).

Life Insurance: The rate is set at \$4.54 per month for \$25,000 of life insurance coverage for all employees electing such coverage.

Social Security and Medicare:

	2011 <u>Maximum Salary</u>	Tax <u>Percentages</u>
Medicare Tax	No cap	1.45%
Social Security	\$106,800	6.20%
Total		7.65%

Florida Retirement System: Indicate from the following list the appropriate retirement code for each position (defaults to 'HA' for Regular Class Employees or 'HB' for Special Risk Law Enforcement):

- AA SCOERS Div A
- AD SCOERS Div B PR58
- AE SCOERS Div B 58/63
- AF SCOERS Div B P063
- DE Extended DROP (FRS) for Elected Officials
- DF Extended DROP (SCOERS A) for Elected Officials
- DG Extended DROP (SCOERS B) for Elected Officials
- DH Extended DROP (TRS) for Elected Officials
- DP DROP From FRS
- DR DROP From SCOERS, Plan A
- DS DROP From SCOERS, Plan B
- DT DROP From TRS
- HA Florida Retirement - Regular Employees
- HB Florida Retirement - Special Risk Employees
- HC Judges
- HD F1/J1 Visas or Vow of Poverty - Regular Member
- HE Florida Legislators
- HF F1/J1 Visas or Vow of Poverty, Special Risk
- HG Governor, Lt. Governor, Cabinet
- HH State Attorneys and Public Defenders
- HJ Administrative Class - Special Risk
- HK IFAS

HM	Senior Management Service (SMS)
HP	Active EOC Electing SMS Coverage
IE	Teacher Retirement Plan E
MA	Social Security Only
NA	No Retirement / No Social Security
NF	US Civil Service Retirement
NK	US Civil Service Retire
OM	Optional Annuity for SMS
ON	Optional, Aliens
OP	Optional Retirement Program - SUS
OR	Renewed Membership in SMSOAP
OS	Renewed Membership in SUSORP
PA	Regular – PEORP
PB	Special Risk – PEORP
PC	Judges – PEORP
PD	Regular Member – F1/J1 VISA – PEORP
PG	Governor, Lt. Governor, Cabinet – PEORP
PH	State Attorneys and Public Defenders – PEORP
PJ	Special Risk – Administrative Support – PEORP
PM	Senior Management (SMSC) – PEORP
QA	Regular – Renewed PEORP
QC	Judges – Renewed PEORP
QG	Governor, Lt. Governor, Cabinet – Renewed PEORP
QH	State Attorneys – Renewed PEORP
QM	Senior Management – Renewed PEORP
QP	Judges – Renewed PEORP
RA	Re-Employed Retirees/Regular Members
RC	Re-Employed Judges
RE	Re-Employed Florida Legislators
RG	Re-Employed Governor/Lt. Governor/Cabinet
RH	Re-Employed State Attorney/Public Defender
RM	Renewed Membership SMSC
RP	Renewed Membership in EOC Electing SMS Coverage
UA	Reemployed Retirees – Regular (July 1, 2010 & After)
UB	Reemployed Retirees – Special Risk (July 1, 2010 & After)
UC	Reemployed Retirees – Judges (July 1, 2010 & After)
UE	Reemployed Retirees – Legislators (July 1, 2010 & After)
UB	Reemployed Retirees – Gov., Lt. Gov. & Cabinet (July 1, 2010 & After)
UH	Reemployed Retirees – State Attys. & Public Defenders (July 1, 2010 & After)
UM	Reemployed Retirees – Senior Management (July 1, 2010 & After)
ZM	OPS-No Ret, Medicare Only
ZX	OPS-No Ret, No Social Security, No Medicare
ZZ	OPS-No Ret, Full FICA

State Disability Insurance: For senior management positions and certain selected exempt positions, add amount for state disability insurance contributions. The contribution rate is the annual salary rate x .0004 (4.0 cents per \$100 of salary). Defaults to 'N' for most pay plans.

If there are requests requiring additional salary amounts that do not require additional salary rate or pertain to specific positions, then these requests will be entered into LAS/PBS with the Other Adjustment Data (OAD) transaction. Refer to the section titled Use of the Position Adjustment Data (PAD) and Other Adjustment Data (OAD) Transactions below for more detailed information and examples relating to other salary amounts.

Identify the key elements for each other salary amount issue, which includes titles and codes for budget entity, program component, issue, fund, funding source identifier, and segment.

Input the key elements for each other salary amount into LAS/PBS via the Other Salary Amount Data Entry (OAD) transactions. The other salary amounts will be reported on the Schedule III. Use of this transaction should be limited and fully explained in the narrative of corresponding issue(s).

Review the computer generated Schedule III for accuracy. The total annual salary amount for all current positions (Segment 1) should not exceed the total annual salary rate in the approved budget. If the total annual amount exceeds the rate established in the approved budget, provide justification in a narrative accompanying this schedule and contact the assigned Office of Policy and Budget (OPB) analyst to your agency to discuss procedures for bringing the rate into compliance.

Use of the Position Adjustment Data (PAD) and Other Adjustment Data (OAD) Transactions

IMPORTANT NOTE: For issues requesting positions, Salaries and Benefits budget, and/or salary rate, agencies must select the appropriate transaction for data entry. Below are descriptions of the Position Adjustment Data (PAD) and the Other Adjustment Data (OAD) transactions. Agencies should exercise caution in using the OAD transaction, keeping in mind that this transaction is to be used only for requests relating to the salaries and benefits budget, and does not affect salary rate. If the OAD transaction is used incorrectly or inappropriately, it could result in a shortfall of the agency's salary rate.

Position Adjustment Data (PAD) Transaction

The Position Adjustment Data (PAD) transaction is used for entering issues into the LAS/PBS system that include positions, salary rate, and/or salaries and benefits budget. This transaction generates entries that will appear in Segment 2 (Changes to Currently Authorized Positions) or

Segment 3 (New Positions) of the Schedule II (Summary of Positions) and Schedule III (Summary of Salaries and Benefits).

Following are examples of when agencies should use the PAD transaction:

- Requesting new positions or requesting to reduce the number of positions
- All salary rate adjustments
- Reclassification of positions

- Transfer of positions and/or salary rate between departments, budget entities, or program components
- Reduction of unfunded positions

Other Adjustment Data (OAD) Transaction

The Other Adjustment Data (OAD) transaction is used to add, correct and view Salaries and Benefits amounts that are not associated with specific positions and/or salary rate. This transaction generates entries appearing in Segment 2 or 3 of the Schedule III.

Following are examples of when it may be appropriate to use the OAD transaction:

- Overtime
- On-call fees
- Appropriation realignments between budget entities, program components, or trust funds
- Annualization of issue for prior year appropriations
- Nonrecurring bonuses
- Correction of Funding Source Identifiers (FSIs)

To Order a Schedule II

The Schedule II can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID “SC2” and TRAN ID “PSCR.” It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > SCHEDULE II**
*****LBR FORMAT***.**

To Order a Schedule III

The Schedule III can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID “SC3” and TRAN ID “PSCR.” It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > SCHEDULE III**
*****LBR FORMAT***.**

Schedule IV: Information Technology (IT)

Purpose

Schedule IV summarizes the agency's Information Technology (IT) issues only.

Format

The layout of the Schedule IV is in the same format as an Exhibit A (Issue Summary). Information Technology issues with the same code have been aggregated and their total is displayed here. A total of all IT issues by budget entity is provided with a breakout by General Revenue Fund and Trust Fund. Total IT related positions for the entity are also displayed. The amounts in these columns display the agency's request by IT issue. The request should address both positions and funds required.

Procedure

Schedule IV displays issues derived from the data entered from the Exhibit D-3A input. The IT issues must be coded in the proper manner as discussed in Section 3 entitled Issues with Special Code Designation.

To Order a Schedule IV

The Schedule IV can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID "SC4" and TRAN ID "EADR." It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > SCHEDULE IV**
*****LBR FORMAT***.**

Schedule VIII A: Priority Listing of Agency Budget Issues - Requested Expenditures Over Base Operating Budget

Purpose

Chapter 216, Florida Statutes, requires state agencies and the judicial branch to list the request for operational expenditures by order of priority. The Schedule VIII A displays a summary priority listing of the budget issues at the **department level** and provides a cross-reference to the agency Long Range Program Plan. The purpose of the schedule is to show a priority of the issues being requested that are above the base operating budget. The following continuation issues should not be included on the priority list: 1X0XXX0, 2103XX0, 2401000, 2401500, 25010C0 and 26XXXX0.

Format

The Schedule VIII A displays each priority issue and the assigned priority number in priority number order. The total issue amount and positions is provided by fund type (General Revenue and Trust Fund). The priority narrative is displayed following each issue. Only those issues that are prioritized through the Web Priority Issue Narrative function and have dollars will appear on the Schedule VIII A.

Procedure

1. Identify the priority for each D-3A issue and the key elements for the issue, which includes titles and codes for the department and issue.
2. Input the key elements for each priority issue into the LAS/PBS Web via the Priority Issue Narrative New function. Enter the department number, issue code, Schedule Option (A) and request column A03. The total general revenue and trust funds by department for the issue code will be displayed.

Assign each issue a **unique** priority number (e.g., one priority #1, one priority #2, one priority #3, etc.).

3. Enter priority narrative to indicate how each budget priority issue relates to and implements the priorities of the agency identified in the Long Range Program Plan. Provide any additional narrative as may be necessary to explain why you assigned the priority number to each issue.

Once all priority issues and narrative have been added, review the list using the Web Priority Issue Narrative Edit or View function.

To order a Schedule VIII A

The Schedule VIII A can be ordered through LAS/PBS using the Statewide Report Request Menu (STAM) transaction and selecting SAVE ID “SC8A” and TRAN ID “EADR.” It is also available via the LAS/PBS Web through **Reports > Saved Reports (Statewide) > SCHEDULE VIII A ***LBR FORMAT*****.

Schedule VIII B-1: Priority Listing of Agency Budget Issues for Possible Reduction for Current Year

The Schedule VIII B-1 will not be used for the Fiscal Year 2012-13 Legislative Budget Request.

Schedule VIII B-2: Priority Listing of Agency Budget Issues for Possible Reduction for Legislative Budget Request Year

Purpose

The purpose of the Schedule VIII B-2 is to identify recurring budget reductions that can be made in Fiscal Year 2012-13 in the event that budget reductions are necessary. Agencies are required to submit a Schedule VIII B-2 that contains reduction issues for Fiscal Year 2012-13, totaling at least 10 percent of their 2011-12 recurring general revenue funds and at least 10 percent of their 2011-12 recurring state trust funds, for consideration in developing the 2012-13 budget.

Authority

Article III, section 19 of the Florida Constitution, requires departments and agencies to provide a "...prioritized listing of planned expenditures for review and possible reduction in the event of revenue shortfalls." Section 216.221(5), Florida Statutes, provides guidelines for a plan of action to prevent general revenue deficits.

Format

The Schedule VIII B-2 shall display each reduction issue. Priority numbers shall be assigned and included in the issue narrative for each issue, as well as any nonrecurring amounts or annualization amounts associated with each reduction issue. The format will be similar to the Exhibit D-3A format and will include narrative justification for each reduction issue.

Guidelines for Reduction Issues

The Office of Policy and Budget (OPB) will provide target reduction amounts to agencies for the Schedule VIII B-2 by separate memo. The target amount for reductions will be calculated from recurring appropriations included in the Fiscal Year 2011-12 General Appropriations Act as adjusted for vetoes, supplemental appropriations and failed contingencies. Reduction target amounts will be adjusted for appropriate exclusions, such as, federally restricted funds, recurring debt service expenditures, certain double budgeted items and certain pass-through items. Please note that a target reduction amount for the Social Services Block Grant Trust Fund and the Welfare Transition Trust Fund may be provided to the appropriate state agencies. The following guidelines should be adhered to in preparing the Schedule VIII B-2:

1. **All reductions must be recurring.**
2. Reductions must be program/issue specific and cannot simply be across-the board percentage reductions to achieve the target.
3. Agencies should evaluate all programs and services. Agencies should seriously consider reducing programs and services that do not achieve a sufficient level of performance.

Trust fund reductions must yield cash savings, so that funds are made available to be re-directed to the General Revenue Fund or to be used for other purposes.

4. If a trust fund reduction is offered in conjunction with the elimination of the fund's commensurate revenue source, then it shall not be included in the Schedule VIII B-2 submission.
5. Reductions of unfunded trust authority shall not be included in the Schedule VIII B-2 submission. (These should however be included in the agency's Exhibit D-3A Legislative Budget Request.)
6. Issues reducing appropriations which were excluded from the target [e.g., federally restricted (Funding Source Identifiers 3 and 9) funds, recurring debt service expenditures, certain double budget items, and certain pass-through items.] may not be submitted as reduction issues.
7. Reductions to requested increases in funding for Fiscal Year 2012-13 cannot be counted toward the target total. (i.e., Reductions must be from recurring Fiscal Year 2011-2012 appropriations upon which OPB based the target reduction).

LAS/PBS Input Instructions for Schedule VIII B-2

The Schedule VIII B-2 will be prepared from LAS/PBS using unique negative issues, pursuant to instructions below. Column A93 and Narrative Set A5 will be used for Schedule VIII B-2 reduction issues for the budget Fiscal Year 2012-13.

1. Determine each recurring reduction issue and identify the key elements for each, which includes titles and codes for the department, budget entity, program component, issue, fund and FSI.
2. Create unique D-3A issue codes under the appropriate summary issue codes as defined in Section 3: The Budget Structure. Agencies are no longer permitted to use D-3A issue code 33B0000 – Schedule VIII B Reductions.
3. Input the key elements for each reduction issue into LAS/PBS via the Budget Detail Data Entry (BDD), Position Adjustment Data Entry (PAD) or the Other Salary Amounts (OAD) transactions. (The Budget Detail and Position Adjustment transactions are also available in the LAS/PBS Web via Budget Development > Budget Detail or Position Adjustment > New.) For the Schedule VIII B-2, enter negative reduction issue amounts in the following LAS/PBS Columns:

A93 - SCH VIII B-2 Total Possible Reduction for Fiscal Year 2012-2013

4. Input the narrative key elements for each reduction issue into the LAS/PBS Web via the Issue Narrative New transaction (Budget Development > Issue Narrative > New) in Narrative Set A5.
5. Assign a *unique* priority number for each reduction issue in. On the first line of each narrative record, enter 'PRIORITY #XX' where XX represents the priority number assigned. Use the lowest number (Priority #1) for the highest priority reduction (i.e., the

first reduction that should be taken in the event of a revenue shortfall) and the highest number for the reduction that should be taken as the last possible alternative.

6. Skip down a few blank rows and begin entering narrative which explaining each reduction issue. (Note: there may be more than one issue narrative record for each priority reduction issue.)

Narrative Guidelines: All narrative should be written in plain language and must be complete, accurate, and appropriate for public reading. Acronyms should only be used after the acronym is spelled out and identified [i.e., Office of Policy and Budget (OPB)]. Do not use other program, technical, or budget jargon. All narrative should be written in short, distinct paragraphs. Within each issue narrative, the agency must clearly articulate:

- How the reduction will impact clients, agency operations, other program areas, etc.;
- Justification or rationale for assigning the relative priority for reduction;
- What calculation methodology was used for reduction issues (for example, if an agency reduces \$1 million in contract service payments, explain how the \$1 million was determined and calculated);
- Whether a statutory change is required to implement the reduction; including the specific statute(s) which must be changed;
- An explanation of distribution methodologies used to distribute the reduction to other entities such as school districts, county health departments, community based care organizations, etc. and the impacts to those entities.

To Order a Schedule VIII B-2

The Schedule VIII B-2 can be ordered through the LAS/PBS Web via **Reports > Saved Reports (Statewide) > Report = EXHIBIT A D AND D-3A LIST REQUEST**, Save ID = P8B2, and Save Title = **SCH VIII-2 ** LBR PDF FORMAT ****. This save is set up to create a PDF of the report.

Schedule XI: Agency-Level Unit Cost Summary

Purpose

Unit cost data is used not only as a budgeting tool but also for policymaking and accountability. Based on the detail activity data entered in LAS/PBS, each agency is directed to submit the automated summary of its activities and measures with associated unit costs. This summary will be used by policy makers as an overall picture of the agency's activities, measures and associated costs.

Pursuant to section 216.023(4)(b), Florida Statutes, each agency is required to submit this schedule in its legislative budget request. Once the data has been audited and all necessary corrections finalized, generate the one-page summary spreadsheet via the LAS/PBS Web.

Format

The one-page summary for each agency will include the following:

Section I - Budget

- Total of all funds from the Fiscal Year 2010-11 General Appropriations Act.
- Adjustments to the Fiscal Year 2010-11 General Appropriations Act (supplementals, vetoes, failed contingencies, reorganizations, budget amendments, unbudgeted reserve, back of the bill re-appropriations, etc.).
- Final Fiscal Year 2010-11 Budget for agency or judicial branch (from reconciled June 30 appropriations ledger).

Section II - Activities/Measures

- Total spending for each activity/measure and total number of units, as well as costs per unit of output.
- Expenditures for Executive Direction, Administrative Support and Information Technology activities (ACT0010 thru ACT0490) will be allocated to all other activities based on percentage of Full-Time Equivalent (FTE).
- Fixed Capital Outlay (FCO) will be segregated and not included in the calculation of unit cost.

Section III - Reconciliation to Budget

- **Pass Throughs:** Pass through items are identified as 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 these funds are not measured at the state level. Each pass through must be identified as a Transfers-State Agencies, Aid to Local

Governments, Payment of Pensions, Benefits and Claims, or Other. *Note: This definition of “pass through” applies ONLY for the purposes of determining activity unit costs.*

- **Transfers-State Agencies:** total amount for all unique transfers to state agencies pass through activities.
- **Aid to Local Governments:** total amount for all unique aid to local government pass through activities.
- **Payment of Pensions, Benefits and Claims:** total amount included in this section will be derived from statewide activity ACT0430.
- **Other:** total amount for any other unique activity where costs should not be captured in activity unit cost and is not a transfer to state agency, aid to local governments, or payment of pensions, benefits and claims.
- **Reversions:** amounts included for the October submittal are June Reversions for FCO and operating.
- **Total Budget for Agency:** this amount should equal expenditures for all activities/measures, pass through items, transfers-state agencies, aid to local governments, payment of pensions, benefits and claims, other and reversions as of June.

The more detailed budget entity level information required by this section of law will be found in the Activity Detail Report, as well as back up documentation maintained by the agency for all contracting entities. Agencies are required to request and collect the same information, to the extent applicable, for each entity with which the agency contracts for services. If a “pass through” expenditure is directly associated with and/or expends funds which help to achieve or fulfill another activity’s demand, it may be appropriate to list it as part of that activity and include it as part of the unit cost of the associated activity, because it is part of the “cost of doing” the associated activity. **Any portion of the demand of the associated activity served by the pass through must be added to and reported as part of that activity’s unit cost.**

Chapter 2003-55, Laws of Florida, provides for a penalty for agencies that fail to submit the required information. “At the regular session immediately following the submission of the agency unit cost summary, the Legislature shall reduce in the General Appropriations Act for the ensuing fiscal year, by an amount equal to at least 10 percent of the allocation for the fiscal year preceding the current fiscal year, the funding of each state agency that fails to submit the report required under this paragraph.”

Procedure

The Schedule XI data must be submitted at the department level.

1. Using the LAS/PBS Web (<https://laspbsweb.laspbs.state.fl.us/login.aspx>), select **Schedule XI Spreadsheets** from the **Exports** Menu and then choose **Statewide** from the Select Type

options. Select **Schedule XI*** LBR Format***** and the fiscal year **2010** and LBR Submittal should already be selected.

2. **Section I:** OPB will provide the appropriate LAS/PBS columns for the **Total All Funds in the General Appropriations Act (GAA)** and **Final Budget** for the appropriate fiscal year. The **Adjustments to GAA** will be automatically calculated (difference between Total All Funds GAA and Final Budget).
3. **Section II:** This section retrieves the data entered in LAS/PBS from the activity data for the actual prior year (Fiscal Year 2010-11). Refer to Section 4: Budget Preparation Process Instructions for details. The following data will be systematically generated in columns:
 - **Section II:** All Executive Direction, Administrative Support and Information Technology statewide activities (ACT0010 thru ACT0490 excluding ACT0430) are rolled up into one activity - listed first. This rolled up activity amount is then allocated to all other activities based on their FTE percentage. The statewide activity for Payment of Pensions, Benefits and Claims (ACT0430) will be displayed in Section III.
 - **Activities/Measures:** Derived from the activity title on the Issue Code Table (ICT) and the Unit Cost Measure entered in activity narrative (Set V1).
 - **FTE:** Derived from the Full-Time Equivalents (FTEs) (record type 2) entered in LAS/PBS for each activity. *Note: This information is available for display but will be hidden in the Legislative Budget Request (LBR) and final spreadsheet format.*
 - **Number of Units:** Derived from the output standard (record type 5) entered in LAS/PBS for each activity.
 - **Unit Cost:** Automatically calculated by dividing the **Expenditures (Allocated)** by the **Number of Units** for each activity.
 - **Expenditures:** Derived from the amount (record type 1) entered in LAS/PBS for each activity (excluding FCO categories 08XXXX and 14XXXX). *Note: This information is available for display, but will be hidden in the LBR and final spreadsheet format.*
 - **Expenditures (Allocated):** Automatically calculated as follows:
 - a. Based on the total FTE for the department, the percent of FTE for each activity will be calculated.
 - b. The total operating expenditures for the *Executive Direction Administrative Support and Information Technology* statewide activities (ACT0010 through ACT0490) will be multiplied by the FTE percentage for all remaining activities.
 - c. The amount calculated in step b. will be added to the total expenditures for each activity to get the **Expenditures (Allocated)**.

- **FCO Expenditures:** Derived from the amount (record type 1) entered in LAS/PBS for each activity with FCO categories (08XXXX and 14XXXX).
4. **Section III:** This section uses data entered in LAS/PBS from the activity data for unique pass through activities in the actual prior year (Fiscal Year 2010-11). In addition, OPB will provide the appropriate LAS/PBS columns for Reversion data.

The following data will be generated:

- **Pass Through Items:**
 - **Transfer-State Agencies:** Enter the appropriate activity code(s) in the “Transfer-State Agencies Activity Issue Code” field(s). The amount will be derived from the total expenditures (record type 1) of the unique transfer to state agencies pass through activities identified.
 - **Aid to Local Governments:** Enter the appropriate activity code(s) in the “Aid to Local Governments Activity Issue Code” field(s). The amount will be derived from the total expenditures (record type 1) of the unique aid to local government pass through activities identified.
 - **Payment of Pensions, Benefits and Claims:** Derived from the expenditures (record type 1) entered in activity ACT0430.

Note: The amount identified for payment of pensions, benefits and claims should be equal to the amount in the Actual Prior Year Expenditures Column A01 with an IOE of ‘C’. However, some payment of claims may fall within the IOE of ‘A’ and should also be included.

- **Other:** Derived from agency unique pass through activities (with no standard - record type 5) that have not been identified as a Transfers-State Agencies, Aid to Local Governments, or Payment of Pensions, Benefits and Claims.
- **Reversions:** The LAS/PBS column for the reversion data will be created by the Governor’s Office of Policy and Budget (OPB) and provided after the final operating reversions occurs in September. The data is generated using EOG reversion codes FC01 and FC02 from parts 4 and 5 of the LAS/PBS ledger for the Fiscal Year 2011-12. Commencing this year, back of the GAA reversions (EOG code 0005) will be included to better align budget and activity data.

Reminder: If you have any FCO reversions for Fiscal Year 2010-11, you must adjust (remove it from) the Actual Prior Year data (Column A01), which must be reconciled with the activity data.

5. Run the **Unit Cost Summary Request (UCSR)** or run the Schedule XI spreadsheet via the web and review the audit report. Make any necessary adjustments in LAS/PBS to the activity data until no audit discrepancies exist and the Final Budget for Agency (Section I) is equal to the Total Budget For Agency (Sections II + III).

In addition, the Actual Prior Year Activity Expenditures column (A36) must reconcile with the Actual Prior Year Budget Expenditures column (A01). The Schedule XI should not be finalized until this reconciliation has been completed and no audit discrepancies exist.

6. Submit the 1-page Schedule XI spreadsheet (via the web) in the manual Legislative Budget Request (LBR).

To Order a Schedule XI – LBR 1-Page Spreadsheet Format (via the LAS/PBS Web)

The Schedule XI/Exhibit VI must be ordered via the LAS/PBS Web (<https://laspbsweb.laspbs.state.fl.us/login.aspx>) as a 1-page spreadsheet in addition to the Audit report. Select **Schedule XI Spreadsheets** from the **Exports** Menu and then choose **Statewide** from the Select Type options and **SCHEDULE XI ***LBR FORMAT*****. Enter any Activities that are ‘Transfers to State Agencies’ or ‘Aid to Local Governments’ (if applicable). Select the **Run** button. Select **Preview/Spreadsheets** from the Main Menu and once the spreadsheet has completed running select Schedule XI.

Note: The Schedule XI/Exhibit VI spreadsheet is located in the first TAB and the Audit report is located in the second TAB.

Save the spreadsheet file in Excel in the desired location and desired file name. If the spreadsheet is more than 1-Page, then Set to Fit to 1-Page and print the Spreadsheet (1st Tab) and submit in the Legislative Budget Request as indicated in Appendix F. **NOTE – If footnotes explaining audit discrepancies are needed, please submit this page along with the Schedule XI.**

Please refer to the Budget Instructions on the Florida Fiscal Portal website for a sample form.

Manual Exhibits and Schedules

The Legislative Budget Request comprises 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. This section provides instructions for preparing each manual exhibit and schedule.

The manually prepared exhibits and schedules are produced using electronic forms. These instructions provide step-by-step instructions for each field or section of each form.

Schedule IA: Detail of Fees and Related Program Costs

Purpose

The Schedule IA has two purposes:

The first purpose is to comply with the reporting requirements of section 216.0236, Florida Statutes, regarding the examination of fees charged for providing regulatory services and oversight of businesses or professions. The schedule demonstrates whether all costs of providing a regulatory service or regulating a profession or business are borne solely by those who receive the service or who are subject to regulation. If the Schedule IA is being prepared for a regulatory program or service, then the Examination of Regulatory Fees form Part I and II will also need to be completed (both forms are explained further below).

Regulatory fees support services to or oversight of programs in which a state agency (the regulator) confers upon an entity a privilege (license, permit, etc.) of providing a good or regulatory service that, because of its nature, must be controlled to ensure the health, welfare, and/or safety of the public. Examples of regulatory activities or programs include inspection programs, the nursing home regulation program, the accountancy regulation program, the insurance agent's regulatory program, and the insurance company regulatory program.

Regulatory fees **do not** include the following types of charges:

Impact fees that are a onetime charge against new development (such as water or sewer facilities, construction of road improvements, construction of school facilities and park expansions).

Registration fees that support programs in which a state agency requires that an entity register, or submit for the public record, specific information on its existence and operating purpose, but for which the state agency is not responsible for regulation of the entity (such as the corporate registration program and various taxpayer registration programs).

User fees that support programs in which a state agency collects the fee from an entity in exchange for a right, service, privilege, or use of state resources. *User fees are paid by choice*, in that the entity paying the fee has the option of not using the governmental facilities or services and thereby avoiding the charges (such as tolls, parks and recreation fees, court fees, and criminal background checks).

Taxes that are a forced burden or charge imposed by sovereign right and legislative authority for the support of the government, administration of the law, and execution of the various functions that the sovereign performs.

Special Assessments that are a home rule revenue source that may be used by a local government to fund improvements or essential services. It must be levied to show a specific benefit to property and must be apportioned equitably.

The second purpose of Schedule IA is to demonstrate whether a particular non-regulatory program or service is self-sustaining. This schedule is prepared for each agency trust fund established or currently being used as a depository for fee collections or other specific sources of revenue, which are fee-like in nature, that were authorized to cover the full costs of conducting a specific program or service. The schedule must account for the amount of fees collected, the full costs expended in providing the program or service, and the difference (either a remaining balance or a deficit). Do not include such revenue sources as transfers (unless the transfer is fee-like in nature) or interest earned on investments. The revenues reported should include only fees and other program-specific sources of funds. Transfers that are fee-like in nature should be included as revenue (example: transfers to Department of Management Services (DMS) internal service fund for rent charges). Keep in mind that this schedule is a subset of the Schedule I and in most cases will not exactly mirror the Schedule I.

Procedure

A separate Schedule IA should be prepared for each program within a trust fund into which fees or other program-specific charges are deposited, as follows:

1. Enter the department title and code and the budget entity title and code.
2. Enter the fiscal year dates and fund code and title.
3. State statutory authority for collecting the fee deposited in the trust fund.
4. Describe the purpose of the governmental service being provided.

Section I – Fee Collection:

5. Enter title of each fee or a short description of each revenue source.
6. Enter the total amounts collected for each applicable fiscal year for each fee or charge.
7. Enter totals for Section I on Line (A), Section III.

Section II – Full Costs:

Full Costs - include direct costs and the associated indirect or support costs.

Direct Costs - consist of those expenditures that are directly associated with the program or service.

Indirect or Support Costs - include a proportionate share of the expenditures actually charged against the trust fund for administration and other support services. If the total cost of an expensive piece of equipment is reported in the year of purchase resulting in a distortion of the normal costs for a year, then this should be noted in the explanation block under Section III.

8. Enter basis used for allocating the indirect costs.
9. Enter the direct costs incurred for each applicable year.

10. Enter the indirect costs incurred for each applicable year.
11. Total full costs for each column.
12. Enter totals for Section II on Line (B), Section III.

Section III - Summary:

13. Enter on Line (C) the difference between Line (A) and Line (B).

Explanation:

14. Provide any clarification of the totals in Line (C) in this narrative section. If Line (C) is a negative balance; a full explanation needs to be given:
 - How will the deficit be covered? Cite the statutory authority allowing the use of alternative funding sources to cover deficits.
 - What increases are being proposed to cover the deficit?
 - What is the time frame for resolving the expected trust fund deficit?
 - Can the deficit be handled administratively or does it require legislation?
 - Has the agency included the required legislation in their Legislative Budget Request submission?

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule IA - Part I: Examination of Regulatory Fees

Purpose

This form is used to provide additional information required by section 216.0236, Florida Statutes, regarding the annual examination of fees charged for providing regulatory services to and oversight of businesses or professions.

Procedure

This form must accompany any Schedule IA that is completed for a Regulatory Service or Oversight of Businesses or Professions Program.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule IA - Part II: Examination of Regulatory Fees

Purpose

This form is used to provide additional information regarding the fee structure to assist in the annual examination of fees charged for providing regulatory services to and oversight of businesses or professions.

Procedure

This form must accompany any Schedule IA that is completed for a Regulatory Service or Oversight of Businesses or Professions Program.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule IC: Reconciliation of Unreserved Fund Balance

Purpose

The purpose of Schedule IC is to determine the available trust fund balance for budgetary purposes based on the assets and liabilities of the fund. This schedule displays the available short-term assets and short-term obligations of the trust fund as of June 30 for the Actual Prior Year (Column A01).

Procedure

The Schedule IC should be completed in conjunction with the completion of the Schedule I. A Schedule IC must be prepared at the LAS/PBS department fund level and submitted as part of the Schedule I packet. In addition, if your Schedule I submission is at the budget entity or division level, a separate Schedule IC must be submitted at the budget entity or division level as part of the LBR submission. The following are instructions for completing this form:

1. Indicate the budget period. This should correspond to the budget request year (Column A03) on the Schedule I.
2. Indicate the key elements for the trust fund, which includes department title, trust fund title and the LAS/PBS code for each of the following:

Department and Budget Entity Titles and Codes. A listing of the department and budget entity titles and codes can be obtained from LAS/PBS via the Budget Entity Table Request (BETR) transaction.

Trust Fund Title and Code. A listing of trust fund titles and codes can be obtained from LAS/PBS via the Fund Code Table Request (FCTR) transaction. In addition, a listing of funds that are used for each department can be obtained from LAS/PBS via the Department/Fund Compatibility Table Request (DFTR) transaction.

3. Complete Lines A through K based on the following detailed instructions:
 - (A) **The Chief Financial Officer's (CFO) cash balance** is the amount shown in State Accounts as of June 30. It should agree with the amount on the agency's beginning trial balance after closing the accounting records for the fiscal year. This amount is shown in general ledger code (GL) 121XX.
 - (B) **Other Cash** should include other cash, such as Cash on Hand (GL 111XX) and Cash in Bank (GL 112XX). Cash with State Board of Administration (GL 113XX) or Cash with Fiscal Agent (GL 114XX) should only be included if the cash is available to meet the current obligations of the fund. If any cash recorded in these accounts is not available to be used to cover the appropriations related to the fund, do **not** include in Line B.

- (C) **Investments, 6/30/XXXX** should reflect the agency's investment balances for the fiscal year ended 6/30/XXXX. This amount should also agree with the amount recorded on the agency's closing trial balance in general ledger codes 14XXX.
- (D) **Outstanding Accounts Receivable, 6/30/XXXX** includes all current receivables. This amount should be comprised of the following general ledger codes from the beginning trial balance: 151XX, 152XX, 153XX, 154XX, 155XX, 156XX, 157XX, 161XX, 162XX, 163XX, 164XX, 165XX, 167XX, and 169XX. Any approved carry forward/certified forward accounts receivable (type "C" items) should be included in the general ledger code amounts and does not need to be listed separately on the Schedule IC.
- (E) Line E should be used to add such items as: anticipated grant receivables related to encumbrances, anticipated bond proceeds and other amounts not required for statewide financial statement purposes, but which are needed for budgeting purposes.
- (F) Total of Lines A through E.
- (G) **Uncollectible Accounts Receivables** will be reflected under Allowance for Uncollectibles, GL 159XX on your agency's beginning trial balance. This amount should reflect any accounts receivable on line D that you do not expect to collect or that you are in the process of writing off.
- (H) **Approved Carry Forward/Certified Forwards** will not be shown on the trial balance in any specific general ledger code(s). This amount can be determined by requesting a LAS/PBS report for carry forward/ certifications forward approved by OPB. The approved carry forward/certified forwards should be segregated by type: "A", "B", or "FCO." Type "C" items (accounts receivable) should be included on Line D (see above).
- (I) **Other Accounts Payable** should include **only** nonoperating payables (i.e., liabilities that will be paid using a nonoperating appropriation category, such as service charges due to general revenue) and other liabilities, such as deferred or unearned revenue that are not included in the approved carry forward/certifications forward amount recorded on Line H. **Do NOT include disallowed certified amounts or operating payables not requested for certifications forward.**
- (J) **Other Liabilities.** Line J should be used to subtract any other liabilities, such as a statutorily required reserve or a reserve for litigation.
- (K) **Unreserved Fund Balance, 07/01/XXXX.** Total lines F through J. This amount **must** agree to Section IV, Line I of the Schedule I in Column A01 and Line A in Column A02.

If the Unreserved Fund Balance on Line K of Schedule IC does not agree to the total amount recorded in all GL 5XXXX's (for governmental fund types) or 539XX (for proprietary and fiduciary fund types) on the agency's beginning trial balance

(BGTRBAL), complete the “Reconciliation of Beginning Trial Balance to Schedule IC” at the LAS/PBS fund level.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Reconciliation of Beginning Trial Balance to the Schedule I and IC

Purpose

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. *Note: Line K of the Schedule IC and Line I of the Schedule I (Column A01) must always agree.*

Procedure

This reconciliation must be prepared separately for each trust fund at the LAS/PBS fund level. The following are instructions for completing this form:

1. Indicate the budget period.
2. Indicate the key elements for the trust fund, which includes department title, trust fund title and the LAS/PBS code for each of the following:

Department and Budget Entity Titles and Codes. A listing of the department and budget entity titles and codes can be obtained from LAS/PBS via the Budget Entity Table Request (BETR) transaction.

Trust Fund Title and Code. A listing of trust fund titles and codes can be obtained from LAS/PBS via the Fund Code Table Request (FCTR) transaction. In addition, a listing of funds that are used for each department can be obtained from LAS/PBS via the Department/Fund Compatibility Table Request (DFTR) transaction.

3. Complete Lines A through F:
 - (A) Line A is the total amount recorded in all GL 5XXXX's (for governmental fund types) or GL 53900 (for proprietary and fiduciary fund types) on an agency's beginning trial balance as of July 1 of the Current Fiscal Year.
 - (B) Line B is the subtraction of any Nonspendable Fund Balance recorded in GLC 56XXX (for governmental fund types). Nonspendable Fund Balance includes amounts that will not be spent because they are either not in spendable form (inventories, prepaid items, advances, or receivables or other items that will not convert to cash soon enough to be available in the current budget period) or legally or contractually required to be maintained intact (permanent funds only).
 - (C) Line C is the adding or subtracting of Prior Year Statewide Financial Statement Adjustment(s) if required. Your agency may not have any of these adjustments.
 - (D) Line D, Other Adjustments line should be used to add or subtract budgetary items not reflected on the agency's financial statements (such as approved Carry Forward amounts for encumbrances and FCO, anticipated receivables/revenue to cover certified items), or items reflected on the financial statements that do not affect the prior year's

budget (operating payables to be paid from the current year's budget). **Note:** *You may have as many Line Ds as necessary.*

(E) Line E is the sum of Lines A, B, C and D.

(F) Line F is the Unreserved Fund Balance as calculated on Line K of the Schedule IC.

(G) Line G is the difference between Line D and Line E. This must always equal zero if the reconciliation has been prepared properly.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule ID: Request for Creation, Re-creation, Retention, Termination, or Modification of a Trust Fund and Analysis of Trust Fund Creation

Purpose

A trust fund is defined in section 215.3206(4), Florida Statutes, as being identified "...by a classification scheme set out in the legislative budget request instructions pursuant to section 216.023, Florida Statutes, consistent with the Department of Financial Services' financial systems." This definition does not mean that a trust fund must be in FLAIR. The Florida Constitution requires that "No trust fund of the State of Florida or other public body may be created or re-created by law without a three-fifths (3/5) vote of the membership of each house of the legislature in a separate bill for that purpose only." If a trust fund was created pursuant to law (i.e., in Florida Statutes, in Laws of Florida, in the General Appropriations Act (GAA), by the Administration Commission, or otherwise pursuant to a delegation of legislative authority), it should be reviewed, and either re-created after its initial creation or terminated, to prevent its automatic termination by the Florida Constitution. In subsequent reviews, the trust fund should be recommended for retention if it is still necessary, or recommended for termination if it is no longer needed.

Pursuant to Article III, section 19(f) of the Florida Constitution the need for trust funds should be reviewed and the creation of any trust fund requires an extraordinary vote of the Legislature. **It is important to note that unless the agency specifically asks for each trust fund scheduled for termination to be recreated and the Legislature recreates it, the trust fund will be abolished four years after its initial creation, pursuant to requirements of the Florida Constitution and no further budget or expenditures can be legally authorized.**

Accordingly, the Legislature eliminated the ability of the Governor and Cabinet to establish new trust funds, and required that new trust funds be created only in single purpose bills by a three-fifths vote of each house. These trust funds are subject to legislative review every four years. A Schedule ID is required for each of the trust funds in an agency subject to the four year review. A listing of agencies for each review year remaining in the current review cycle is provided below.

Additionally, the Schedule ID is required for each new fund requested, establishment of authorization for an existing trust fund that is not currently in the Florida Statutes (including clearing accounts), and retention of an existing trust fund or modification of an existing trust fund. A modification to an existing trust fund may include combining two or more trust funds (typically, one is retained with a broader purpose and the others are terminated) or terminating an existing trust fund regardless of whether it is specifically authorized in the Florida Statutes.

Trust Fund Definitions and Re-alignment

The 2004 Legislature amended language in section 215.32(2)(b), Florida Statutes, to define the purposes and uses of various trust funds used in day-to-day operations (Chapter 2004-234, Laws of Florida). In addition to other trust funds created by law, to the extent possible, each agency must adjust its internal accounting to use existing trust funds consistent with the requirements of this subparagraph. If an agency does not have trust funds listed in this subparagraph and one is

required, the agency must recommend the creation of the necessary trust fund(s) to the Legislature no later than the next scheduled review of the agency's trust funds pursuant to section 215.3208, Florida Statutes.

Section 215.32(2)(b), Florida Statutes, defines the following trust funds that are used for day-to-day operations:

Operations or operating trust fund – for use as a depository for funds to be used for program operations funded by program revenues, with the exception of administrative activities when the operations or operating trust fund is a proprietary fund.

Operations and maintenance trust fund – for use as a depository for client services funded by third-party payers.

Administrative trust fund – for use as a depository for funds to be used for management activities that are departmental in nature and funded by indirect cost earnings and assessments against trust funds. Proprietary funds are excluded from the requirement of using an administrative trust fund.

Grants and donations trust fund – for use as a depository for funds to be used for allowable grant or donor agreement activities funded by restricted contractual revenue from private and public nonfederal sources.

Agency working capital trust fund – for use as a depository for funds to be used pursuant to section 216.272, Florida Statutes.

Clearing funds trust fund – for use as a depository for funds to account for collections pending distribution to lawful recipients.

Federal grant trust fund – for use as a depository for funds to be used for allowable grant activities funded by restricted program revenues from federal sources.

For all agencies that currently have the trust funds defined above:

- To the extent possible, the trust funds are to be used consistent with the trust fund use definitions. This may mean shifting appropriations and funding between existing trust funds in the agency's Legislative Budget Request (LBR) to be consistent with these definitions. The LBR submitted for the Fiscal Year 2012-13 budget shall reflect any applicable shifts between existing trust funds, using the agency unique issue code **34FXXX0** for these re-alignment issues.
- Any agency-unique trust funds that are established in law will continue to function in accordance with their established purpose. For example, an agency that has a Social Services Block Grant Trust Fund established would **not** need to move those block grant funds and appropriations to a federal grants trust fund.
- If an agency has funds and appropriations that are inconsistent with the requirements of this law and cannot recommend moving them to an existing trust fund in the LBR, then

the agency shall request the creation of a new trust fund no later than the next scheduled review of all of the agency's trust funds. An example would be an agency that has federal direct revenues and appropriations in an administrative trust fund, but does not have a federal grants trust fund. The federal grants trust fund would be recommended for creation no later than the next scheduled review of the agency's trust funds.

- In general, it is recommended that an agency not request the creation of any new trust fund required by this section until the time the agency goes through its scheduled trust fund review. This will allow the Office of Policy and Budget (OPB) and the Legislature to be able to evaluate all of the trust fund needs of the agency at one time. However, should an agency have special circumstances relating to the need to establish a trust fund prior to the scheduled review, the agency should contact their OPB analyst.

For agencies up for their scheduled trust fund review:

- The LBR is to be submitted in the existing trust fund structure. Any new trust funds created by the Legislature under this section would have a delayed effective date. This would allow the agency to submit the following year's LBR in the new structure.
- A request for the creation of a new trust fund (Schedule ID), pursuant to section 215.32, Florida Statutes, shall be submitted for any of the defined funds if the agency does not currently have such a trust fund but does have financial activities described by the trust fund's definition. For example, if an agency has federal grants that are currently being recorded in their Grants and Donations Trust Fund, they should request to establish a Federal Grants Trust Fund to be able to move the federal grant appropriations. In addition to the Schedule ID, an agency must also submit the following documentation by **October 12, 2011**:
 - **Pro Forma Schedule I** – Excel spreadsheets showing what the Schedule I of the new trust fund(s) and any affected trust funds would look like if the new trust fund were to be created. This would capture the anticipated revenues and expenditures of the new trust fund, as well as the reduced revenues and expenditures of the existing trust fund. The Pro Forma Schedule I (Report Option 4) should be presented in the same layout format as a Schedule I submitted for LBR purposes.

To download Pro Forma Schedule I information to Excel, run the Schedule I Report Request (SC1R) from the LAS/PBS Web and select the Report Option 4: Schedule 1 Download (Pro Forma). Next go to 'Preview Output' to view and/or export the spreadsheet to Excel. Please contact the LAS/PBS Help Desk (487-4210) if you need assistance.
 - **Analysis of Trust Fund Creation form** – This form communicates the fiscal, operational, legal, and technical impacts that creation of the new trust fund will have. Any benefits or concerns related to the creation of the new fund should be communicated to OPB and the Legislature on this form along with appropriate supporting documentation.

- If an agency has an agency-unique fund that is established for essentially the same purpose as one of the required funds, then an agency should request that the existing fund name and number be changed to the required fund name and number at the time of the scheduled review. This request would be made on the Schedule ID as a recreate with modification. An example of this is the Educational Aids Trust Fund at the Department of Education, which is established to account for the federal grants the department receives. The agency would request that this fund be recreated with modification as a Federal Grants Trust Fund.

General Considerations

- If an agency receives federal indirect cost reimbursements, the agency needs to account for these in an Administrative Trust Fund. Assessments against other trust funds to fund management activities which are departmental in nature should also be deposited in the Administrative Trust Fund.
- If an agency currently has one of the required funds and is using the fund for additional purposes in accordance with a law that conflicts with this section, the agency, if permitted by that law and if another appropriate trust fund is available, should use the trust fund consistent with the definition of this section.

The agency should prepare proposed legislation for the purpose of creating a new trust fund or recreating an existing trust fund in the form of a separate single-purpose bill for each trust fund. Draft legislation must also be submitted if requesting an existing trust fund to be modified or terminated; however, numerous modification and termination trust fund actions may be combined into one proposed bill. If the agency requests a statutory trust fund be re-created or retained with no modification, the Schedule ID must be completed; however, no draft legislation needs to be prepared. Proposed legislation creating a trust fund should include the following information, as required by section 215.3207, Florida Statutes:

1. The name of the trust fund.
2. The name of the agency or branch of government responsible for administering the trust fund.
3. The requirements or purposes for which the trust fund is established to meet.
4. The sources of moneys that shall be credited to the trust fund or specific sources of receipts to be deposited into the trust fund.

Except for those trust funds exempt from automatic termination pursuant to the provisions of Article III, section 19(f)(3) of the Florida Constitution, trust funds administered by the following entities will be terminated, re-created, retained, or recognized as exempt from automatic termination, as appropriate by the Legislature, during the regular session of the Legislature in the year indicated:

2012 Session	2013 Session	2014 Session	2015 Session
Legislative Branch	Justice Administrative Commission	Executive Office of the Governor	Department of Lottery
Department of Education	State Courts System (Judicial Branch)	Agency for Enterprise Information Technology	Department of Environmental Protection
State University System	Department of Legal Affairs	Department of Agriculture and Consumer Services	Department of Economic Opportunity
Department of Veterans' Affairs	Department of Corrections	Department of State	Department of Financial Services
Department of Children and Family Services	Department of Law Enforcement	Department of Citrus	Department of Transportation
Department of Health	Fish and Wildlife Conservation Commission	Public Service Commission	Department of Military Affairs
Department of Elder Affairs	Parole Commission	Department of Management Services	Department of Revenue
Agency for Persons with Disabilities	Department of Juvenile Justice	Department of Business and Professional Regulation	Department of Highway Safety and Motor Vehicles
Agency for Healthcare Administration			State Board of Administration
All other trust funds *			

* All other trust funds not administered by the entities listed above; not reviewed during the 2009, 2010 or 2011 legislative sessions; and not exempt from automatic termination pursuant to the provisions of Article III, section 19(f)(3) of the Florida Constitution will be reviewed in the 2012 legislative session.

Procedure

In addition to any required draft legislation, a Schedule ID and an Analysis of Trust Fund Creation form must be completed for each separate trust fund meeting the above criteria, at the department/fund level.

Schedule ID

The Schedule ID is designed to serve multiple purposes, so different data is required for each circumstance. Following the required data section, the form includes sections to address specific requests for new trust funds or modifications to existing trust funds. Complete the applicable section(s) based on the type of request selected.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the forms.

Analysis of Trust Fund Creation form

Submit the Analysis of Trust Fund Creation form for any new trust fund being requested. Provide a detailed analysis of the fiscal, operational, regulatory, technical and other impacts that creating the new trust fund will cause. Attach all relevant supporting documentation.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule IV-A: Data Center Reconciliation

The Schedule IV-A is no longer required.

Schedule IV-B: Information Technology Projects

Purpose

The purpose of this schedule is to present supporting documentation for Information Technology (IT) project requests by providing more detailed information on IT projects than is included in the D-3A issue narrative. The resulting document builds on analyses and information collected by the agency during the initial definition and planning stages.

Procedure

The total cost, level of complexity, and impact of an IT project determines the extent of documentation required. Each agency that requests funding for an IT project that has a total estimated cost (all years) of \$1,000,000 or more must submit the Schedule IV-B documentation indicated in the table below. Schedule IV-B documentation is *not required* for requests to:

1. Continue existing hardware and software maintenance agreements,
2. Renew existing software licensing agreements, or
3. Replace desktop units (“refresh”) with new technology that is similar to the technology currently in use.

Fiscal Year 2012-13 Schedule IV-B Documentation Requirements			
Schedule IV-B Components	Total estimated cost over entire project lifecycle		
	\$1,000,000 - \$1,999,999	\$2,000,000 - \$10 million	More than \$10 million
Cover Sheet and Agency Project Approval	X	X	X
Business Case		X*	X
Cost-Benefit Analysis		X*	X
Risk Assessment	X	X	X
Technology Planning	X*	X*	X*
Project Management Planning	X*	X*	X
<i>* Small projects and mid-sized projects involving routine hardware and or software upgrades will not require the same level of detailed information to substantiate the request as projects that impact the general public, or that can change or affect an agency's organizational structure, staffing, business processes, or service delivery model. The areas marked with an "X*" in this table specify the Schedule IV-B components that involve this variable documentation requirement.</i>			

Information required for information technology projects requiring a Schedule IV-B includes:

- Cover Sheet and Agency Project Approval Form
- Business Case Component (not required for projects totaling less than \$2 million)
- Cost-Benefit Analysis Component (not required for projects totaling less than \$2 million)
- Risk Assessment Component
- Technology Planning Component that includes an Analysis of Alternatives and Proposed Solution Description

- Project Management Planning Component that includes a Project Charter, Work Breakdown Structure, Project Schedule, and Project Budget

In addition to the Schedule IV-B, agencies submitting an IT issue for a project that exceeds \$10 million in total costs must include with their Legislative Budget Requests the statutory reference of the existing policy or the proposed substantive policy, pursuant to section 216.023(4)(a)10, Florida Statutes. The policy must establish and define the project’s governance structure, planned scope, main business objectives, and estimated completion timeframes. **For purposes of the Legislative Budget Request instructions, this requirement applies only to IT projects that have not previously requested and received funds through the Legislative Budget Request process.** If the total cost of a project exceeds \$10 million, and the requesting agency has previously prepared a Schedule IV-B and received funding for that project, then the statutory policy requirement will not apply.

For agencies required to include a project’s proposed substantive policy, the proposed policy must comply with the requirements in section 216.023(4)(a)10, Florida Statutes. It must be provided in bill form, drafted to the appropriate substantive statutory chapter, and submitted as an attachment to the Schedule IV-B. The following components of the Schedule IV-B should be consistent with the existing or proposed policy:

- **Governance structure** – This information should be consistent with the Project Organization section of the Project Management Planning Component.
- **Project scope** – The scope of the project is articulated in the Project Charter (in the Project Management Planning Component), and also is described in the Recommended Business Solution (in the Business Case Component) and the Proposed Solution Description (in the Technology Planning Component).
- **Main business objectives** – This information should be consistent with the Background and Strategic Needs Assessment section of the Business Case Component; it also is identified in summary in the Project Charter.
- **Estimated completion timeframes** – The Project Charter and Project Schedule (in the Project Management Planning Component) have this information.

If an agency has a legislative budget request issue that requires the submission of a Schedule XII and the issue requires the vendor(s) to develop a new information technology system or enhance/modify an existing system that meets the Schedule IV-B submission criteria, the agency only needs to complete the following Schedule IV-B components and table:

- Cover Sheet for Agency Project Approval
- Project Cost Table – CBA Form 2-A
- Risk Assessment
- Technology Planning
- Project Management Planning

Smaller projects, ranging from \$1,000,000 to \$1,999,999, require the documentation listed in the Schedule IV-B Documentation Requirements table above, which indicates agency support for the project, and identifies the basic business needs and objectives, and relevant technical

requirements for the project. The documentation also addresses key project planning and management requirements to help the project be successful.

For medium-sized projects, ranging \$2,000,000 to \$10 million, the documentation requirements will vary depending upon the type of project and its level of impact.

- Routine hardware and/or software upgrades within a single agency must submit the minimum documentation listed above, plus a cost-benefit analysis, which compares current costs with estimated future costs and benefits, and a capacity plan to project planned capacity requirements.
- Projects that will impact the general public or that can change or affect an agency's organizational structure, human resources, business processes, or service delivery model must complete all components of the Schedule IV-B. For example, a \$2 million project to expand network capacity in field offices to support existing business processes would require the minimum documentation, a cost-benefit analysis, and a capacity plan. If the \$2 million project involved a network upgrade to accommodate greater use of centralized data as part of a business process restructuring or improvement, then the agency would need to submit a complete Schedule IV-B.

Large projects, greater than \$10 million, require completion of all components of the Schedule IV-B.

Agencies with multi-year projects that will not be completed in Fiscal Year 2011-12, must submit updated Schedule IV-B documentation if the project business objectives, business benefits, cost estimates, funding model, implementation approach or timeline have changed significantly from the information provided in the Schedule IV-B submitted with the original Legislative Budget Request. For example, changes in benefits, costs, funding model, or timeline should trigger an update of the Cost-Benefit Analysis portion of the Schedule IV-B documentation (which should reflect ALL years of the project). Information provided in an updated Schedule IV-B should be organized by component and should describe changes to the information provided in the original Feasibility Study. ***All multi-year projects must complete the Risk Assessment Component of the Schedule IV-B*** along with any other components that have been updated from the original Feasibility Study that may have been previously submitted. The updated information should be resubmitted with the Legislative Budget Request.

Please refer to the *Guidelines for Preparing the Schedule IV-B for Information Technology Projects* for additional information. This document and the accompanying tools can be downloaded from the Florida Fiscal Portal at <http://floridafiscalportal.state.fl.us/>. Legislative and Office of Policy and Budget (OPB) staff are available to review and provide feedback on draft documentation submitted before and after the submission deadline.

Primary submission of the Schedule IV-B is through the *Florida Fiscal Portal*. In addition, an electronic copy of all native formats (e.g. Word and Excel) is due to OPB and the Legislature by the deadlines provided in the Legislative Budget Request (LBR) and should be sent to IT@LASPBS.STATE.FL.US

Schedule IV-C: Recurring Information Technology Budget Planning

Purpose

The purpose of this schedule is to collect data on agencies' business requirements for information technology (IT) services and related service costs that each agency plans (projected costs) to fund from its base budget. The Schedule IV-C provides a consistent approach and data collection tool to help agencies better align their investments in IT resources (staff, hardware, software, etc.) with their specific business needs and policies. The data will serve as the foundation to analyze and compare costs of IT services across agencies and to establish policy targets for centralizing or consolidating common IT services, *while maintaining the level and quality of IT services needed for agencies to fulfill their strategic mission.*

Procedure

The Schedule IV-C worksheet is a manual schedule that uses MS Excel to collect data on IT service costs. While IT services costs should be defined from the perspective of the customer, neither the business function managers nor the IT service provider can do this on their own. Successful completion of the Schedule IV-C requires collaboration between agency business units, the IT service provider(s), and the agency budget office.

All agencies must prepare and submit the Schedule IV-C Cost Worksheet for the nine pre-defined non-strategic IT services:

- Network Service
- E-Mail, Messaging, and Calendaring Service
- Desktop Computing Service
- Helpdesk Service
- IT Security/Risk Mitigation Service
- Agency Financial and Administrative Systems Support Service
- IT Administration and Management Service
- Portal/Web management Service
- Data Center Service

The State Attorneys, Public Defenders, Guardians Ad Litem and Criminal Conflict and Civil Regional Counsels are exempt from the Schedule IV-C requirement because of IT funding provisions relating to Article V of the Florida Constitution. The Capital Collateral Regional Counsels, Clerks of Court Operations Corporation, and the Florida Parole Commission also are exempt from the Schedule IV-C requirement for Fiscal Year 2012-13.

Specific instructions and guidance for completing the Schedule IV-C are provided in the *Guidelines for Preparing the Schedule IV-C* which is published on the Florida Fiscal Portal at <http://floridafiscalportal.state.fl.us/>.

The Schedule IV-C must be submitted via the Florida Fiscal Portal (PDF format) as well as sent via email (native format) to OPB and the Legislature (IT@LASPBS.STATE.FL.US) by September 15, 2011.

Schedule V – This schedule is no longer used.

Schedule VI: Detail of Debt Service

Purpose

The purpose of this schedule is to indicate the debt service payments within a predetermined time frame. The schedule is also used for determining the revenue cap. The schedule should support the requested budget for Debt Service in the 08XXXX appropriation category.

Procedure

Schedule VI is prepared at the budget entity level by those agencies having debt service obligations. Debt obligations include revenue bonds, revenue certificates, or other types of debt, whether interest or noninterest bearing.

Section I: This section should be completed at the summary level for currently outstanding bonds. The detailed information for these bonds as of June 30 is provided by the State Board of Administration. If additional bonds have been issued between June 30 and the submission of this schedule, the Section I summary information should also incorporate any such subsequent bond issues. **Section II is not needed for these bonds.**

Section II: This section should be completed for new proposed bonds at the detailed level that will then be identified in Section I at the summary level. The Total Debt Service in Section I must agree to the Total Debt Service in Section II. This is because Section II can have more than one Bond Series within a Bond.

In addition to completing Section II, a Truth-in-Bonding Statement should be completed for new proposed bonds identified in Section II.

The following are instructions for completing Section I of this form:

1. Indicate the budget period.
2. Indicate the key elements for the trust fund, which includes titles and codes for each of the following:

Department and Budget Entity Titles and Codes. A listing of department and budget entity titles and codes can be obtained from LAS/PBS via the Budget Entity Table Request (BETR) transaction.

3. Determine which Section(s) to be completed.

If you are required to complete Section I, follow the instructions for **Number 4, only**. If you are required to complete Section II, follow the instructions beginning with Number 5. In essence, complete Section II before completing Section I.

4. Identify associated amounts in Columns (2), (3) and (4) for the preprinted classification of expenditures in Section I on the following line:

Line (A): Indicate the interest on the debt or obligation.

Line (B): Indicate the principal on the debt or obligation.

Line (C): Indicate the repayment of loans.

Line (D): Indicate the fiscal agent or other fees.

Line (E): Indicate other debt service.

Line (F): Indicate the total of Lines (A) through Line (E).

Explanation: Describe any information pertinent to the debt or obligation. This may include the components that make up the Total Debt Service amount, authority authorizing debt or obligation, etc.

5. Indicate the name of the new bond issue in the space provided.
6. Columns (1) through (5) indicate the following information:

Column (1): Interest Rate.

Column (2): Maturity Date.

Column (3): Original amount of issue.

Column (4): Balance of issue for the Estimated Year.

Column (5): Balance of issue for the Requested Year.

7. Identify associated amounts in Columns (7), (8) and (9) for the information in Section II, Column (6) on the following lines:

Line (G): Indicate the interest on the debt or obligation.

Line (H): Indicate the principal on the debt or obligation.

Line (I): Indicate the fiscal agent or other fees.

Line (J): Indicate other debt service.

Line (K): Indicate the total of Lines (G) through (J).

8. Follow instructions to number 4 and summarize in Section I the detail amounts in Section II for all bond series.
9. Verify that the total of all Lines (K) in Section II equals Line (F) in Section I.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule VII: Agency Litigation Inventory

Purpose

Pursuant to section 216.023(5), Florida Statutes, this schedule is to be used to report significant litigation in which the agency is a party (plaintiff or defendant). Significant cases include:

1. cases that may require additional appropriations in excess of \$500,000;
2. cases that may require additional appropriations from a trust fund to the extent that current year appropriations could not be met;
3. cases that may reduce the revenues received or anticipated to be received by the state by more than \$500,000;
4. cases that may increase revenues received by the state by more than \$500,000;
5. cases that may require amendments to the law under which the agency operates;
6. cases under which a current state law would not be enforced (regardless of the fiscal impact); and
7. any other cases the head of the state agency deems significant.

A case involving personnel actions by individual employees does not need to be reported unless the court's decision would be likely to affect a class of employees.

No Schedule VII needs to be completed for any case for which a prior Schedule VII indicated that the case was settled or that a final, unappealable order was entered, UNLESS payment of monies pursuant to the settlement of order has not been completed.

In addition, the agency is required to submit an update of any additions or changes to the inventory no later than March 1.

Procedure

The following are instructions for completing the form:

1. Agency: Indicate the name of the agency reporting the case (may be only one of several agencies involved). If one agency has the lead responsibility and is handling the case for multiple agencies and can provide the "Amount of the Claim" for all agencies, only that agency needs to report the case. If the Office of the Attorney General (OAG) is handling the case on behalf of an agency or agencies, then the "client" agency should report the case in its inventory.

2. Contact Person: Indicate the name of the person who has knowledge of the court case. If the Office of the Attorney General is handling the case on behalf of an agency, please indicate the name of the lead attorney (even if the attorney is with the OAG).
3. Phone Number: Indicate the phone number of the contact person listed above.
4. Names of the Case: Indicate the names of the case. If no case is known, list the parties involved in the court case. If multiple state defendants are involved, list all those involved (i.e., not just Department of Corrections, et al.).
5. Court with Jurisdiction: Indicate the name of the appellate court if an issue is under appeal.
6. Case Number: Indicate the case number assigned by the court. This allows cases involving multiple agencies to be correctly identified.
7. Summary of the Complaint: Provide a brief summary of the complaint focusing on the facts. Include the major theories of law involved (e.g., unconstitutional delegation, ADA, 1st amendment, etc.). This summary should be understandable by non-lawyers. It should be concise, but should summarize the case, not just the last action.
8. Amount of the Claim: Indicate the dollar amount of relief sought if specified by the plaintiffs. If this is not specified, include any non-confidential agency estimate.
9. Specific Law(s) Challenged: Indicate any state laws and/or rules that would be modified or overturned by an adverse court order.
10. Status of the Case: List the dates of significant hearings held or scheduled; list significant pleadings filed or due; and summarize settlement negotiations held or scheduled. At a minimum, include the last major action in the case and the next scheduled action.
11. Who is representing (of record) the state in this lawsuit? Check all that apply (Agency Counsel, Office of the Attorney General or Division of Risk Management, Outside Contract Counsel): Check only those that are actually providing legal representation, not offices that are consulting unofficially on the case.
12. If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s): Limit responses to those cases that are, or may become, class actions. If you do not know the name of the firm(s), list the names of the plaintiff's attorney(s).

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

NOTE: THIS IS A PUBLIC DOCUMENT. THE AGENCY IS NOT BEING ASKED FOR LITIGATION STRATEGY PURPOSES OR FOR ANY PRIVILEGED INFORMATION.

Schedule IX: Major Audit Findings and Recommendations

Purpose

Schedule IX is designed to inform decision makers on recent major findings and recommendations found in Auditor General and Internal Auditor reports.

Procedure

Major findings and recommendations from audit reports issued by either the Auditor General or the Chief Internal Auditor from the current fiscal year and the previous fiscal year should be summarized in this schedule. The schedule should be completed by the Chief Internal Auditor in the agency and submitted as part of the standard final Legislative Budget Request. If additional resources are being requested in response to an audit finding, identify the related D-3A issue code on Schedule IX.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule X: Organizational Structure

Purpose

The purpose of this Schedule X is to display the agency's organization structure for the most recent fiscal year. Section 20.04(8), Florida Statutes, requires the Executive Office of the Governor to maintain a current organizational chart of each agency of the executive branch that must identify by position, all divisions, bureaus, units, and subunits of the agency.

Procedure

Provide a copy of the most recent organization chart for the agency but with an effective date no later than July 1, 2011. These charts must identify by position, all divisions, bureaus, units, and subunits of the agency.

Schedule XII Series: Outsourcing or Privatization of State Service or Activity (Schedule XII, XIIA-1, XIIA-2, XIIA-3, XIIB, XIIB-1 and XIIB-2)

Purpose

The purpose of Schedules XII and XIIA is to support outsourcing and privatization requests in the agency's Legislative Budget Request. The schedules provide a basis for understanding and agreement among the agency, the Executive Office of the Governor, and the Legislature regarding resources and commitments needed for the outsourcing or privatization proposal. The schedules' components provide more detailed information on the agency's outsourcing or privatization proposal than what is included in the D-3A issue narrative submitted with an agency's legislative budget request.

The purpose of Schedule XII-B is to capture information and to provide supporting documentation on past major outsourcing or privatization initiatives initially undertaken in the last 5 years.

This section includes instructions for completing the following Schedules:

- Schedule XII: Outsourcing or Privatization of a Service or Activity
- Schedule XIIA-1: Cost/Benefit Analysis - Projected Cost and Compensation
- Schedule XIIA-2: Cost/Benefit Analysis - Benefits and Additional Costs
- Schedule XIIA-3: Cost/Benefit Analysis - Assumptions
- Schedule XIIB: Major Outsourcing/Privatization Initiatives Exceeding \$10 Million Initially Undertaken in the Last Five Years
- Schedule XIIB-1: Major Outsourcing/Privatization Initiatives Exceeding \$10 Million Initially Undertaken in the Last Five Years - Background Information
- Schedule XIIB-2: Major Outsourcing/Privatization Initiatives Exceeding \$10 Million Initially Undertaken in the Last Five Years - Cost and Deliverables Data

Authority

Section 216.023(4)(a)7, Florida Statutes, requires agencies to provide in their legislative budget request "...supporting information, including applicable cost-benefit analyses, business case analyses, performance contracting procedures, service comparison, and impacts on performance standards for any request to outsource or privatize agency services and activities. The cost-benefit and business case analyses must include an assessment of the impact of each affected activity from those identified in accordance with paragraph (b). Performance standards must include standards for each affected activity and be expressed in terms of the associated unit of activity." Section 216.023(4)(a)8, Florida Statutes, requires "...an evaluation of any major outsourcing and privatization initiatives undertaken during the last five fiscal years having aggregate expenditures exceeding \$10 million during the term of the contract. The evaluation shall include an assessment of contractor performance, a comparison of anticipated service levels to actual service levels, and a comparison of estimated savings to actual savings achieved. Consolidated reports issued by the Department of Management Services may be used to satisfy this requirement."

Procedure

For each service or activity proposed to be outsourced or privatized, Schedules XII and XIIA must be completed; however, **a copy of the business case study must be attached to the Schedule XII only for those services or activities that are expected to exceed \$10 million in any given fiscal year. If multiple agencies are involved in the initiative, the lead agency is responsible for collecting the information from all agencies involved and submitting one set of documents.**

In addition to Schedules XII and XIIA, Schedule IV-B must also be completed if the outsourcing or privatization proposal requires the agency to develop a new information technology system or enhance an existing system and it meets the criteria defined in the Schedule IV-B Legislative Budget Request instructions. If the outsourcing or privatization proposal requires the vendor(s) to develop a new information technology system or enhance an existing system, only certain sections of Schedule IV-B must be completed as identified in the Legislative Budget Request instructions.

Schedules XIIB, XIIB-1, and XIIB-2 should be completed for services or activities that have been initially outsourced or privatized during the last five fiscal years having aggregate expenditures exceeding \$10 million during the term of the contract. **If multiple agencies were involved in the initiative, the lead agency is responsible for collecting the information from all agencies involved and submitting one set of documents.**

Definitions

For purposes of completing these Schedules:

“Outsourcing” means the process of contracting with a vendor(s) to provide a service as defined in section 216.011(1)(f), Florida Statutes, in whole or in part, or an activity as defined in section 216.011(1)(rr), Florida Statutes while the agency retains the responsibility and accountability for the service or activity and there is a transfer of management responsibility for the delivery of resources and the performance of those resources.

“Privatization” means the process of transferring the responsibility for a services as defined in section 216.011(1)(f), Florida Statutes, in whole or in part, or an activity as defined in section 216.011(1)(rr), Florida Statutes, from the agency to the private sector such that the private sector is solely and fully responsible for the performance of the specific service or activity.

Schedule XII: Outsourcing or Privatization of a Service or Activity

Agencies are required to complete the Cover Sheet and Agency Project Approval to accompany the Schedule XII.

Section I: Background Information

This section requires a narrative description that clearly articulates and documents the business need(s) and case driving the agency to propose outsourcing or privatization of the service or activity as the best option for the agency, the state, and the clients served or affected by the service or activity.

- 1-4. Clearly and unambiguously describe the service or activity the agency proposes to outsource or privatize and how the service or activity supports the agency's mission, goals, and objectives as identified in the agency's Long Range Program Plan (LRPP). For question 3, it is important that the agency provide the legal citation authorizing the agency's performance of the particular service or activity. The legal citation could include Florida Statute, Laws of Florida, other legislative mandate, or Executive Order.
5. Identify the resources and processes currently required by the agency to perform the service or activity, including the agency's information technology resources and personnel resources.
6. Identify the statutory authority for outsourcing or privatizing the service or activity. If such authority is currently not provided, describe what authority is needed and the plan to obtain such authority.
7. Describe the specific reasons for changing the delivery method of the service or activity from the agency to the vendor(s). Also, provide the current cost of service and revenue source.

Section II: Evaluation of Options

Typically there are several feasible options for providing a service or activity with each option having its own set of advantages and disadvantages. Options could include different technical approaches to service delivery and/or different contractual arrangements including the use of multiple vendors as opposed to only one. Complete this section for the options that were considered by the agency. **If the agency considered only the option to outsource or privatize, answer the questions as they relate to this option.**

1. Describe the options in sufficient detail to convey an understanding of how the solution would operate technically, organizationally, and financially. For example, explain what responsibilities the vendor will have and what, if any, the agency will have in performing the service or activity. Include the number of vendors the agency may contract with and the general fee structure (such as per-client or deliverables-based).

2. For each option, state the number of potential vendors available to provide the service or activity and each vendor's experience with public sector clients in providing the service or activity.
3. Clearly identify the criteria used to evaluate the options and include a cost comparison as appropriate. Evaluation criteria should relate to the reasons for changing the service's or activity's delivery method as described in Section A, question 7.
4. Using the evaluation criteria stated in question 3, analyze each option and list the advantages and disadvantages of each.
5. For each option, explain what the anticipated impacts, both positive and negative, are on the stakeholders identified in Section A, question 4.
6. Describe the potential changes in cost and/or service delivery for each option and describe how the agency anticipates realizing these changes. Also, describe how benefits will be measured and what the annual cost will be.
7. Risks are uncertainties which, if realized, are likely to have a significant impact on the performance of the service or activity. For each option, identify the potential risks and describe how the agency could mitigate each risk.
8. If other entities have implemented similar options, identify the entity, the service delivery method implemented, and results of the implementation and/or challenges experienced.

Section III: Information on Recommended Option

The purpose of this section is to obtain more detailed information on the agency's recommended option for outsourcing or privatization.

1. Verify that the proposed procurement method is in compliance with section 287.057, Florida Statutes.
2. Provide the agency's timeline for the full implementation of the outsourcing or privatization proposal and provide a copy of the agency's transition plan.
- 3-4. Clearly identify all forms of compensation which could include direct payments to the vendor(s), transfer of state property to the vendor(s), free use of state assets by the vendor(s), and revenues to the vendor(s) that do not pass through state accounts.
5. Clearly document what responsibilities and costs will be retained by the agency once the outsourcing or privatization has been implemented.
6. Either provide a description of the agency's contract management process or include a copy of the agency's current contract management policy and procedures that will be used to manage the contract.
7. Provide a copy of the agency's contingency plan.

8. List any associated legislative budget request (LBR) issues, submitted by your agency or any other agency involved in this proposal, which are necessary for the successful outsourcing or privatization of this service or activity.
9. Clearly explain why other options, including the state retaining the provision of the service or activity, are not in the best interest of the state, the agency, or the clients served or affected by the service or activity. Please provide the estimated expenditures by fiscal year over the expected life of the project.
10. Clearly identify the specific performance measures that are to be achieved or that will be impacted by outsourcing or privatizing the service's or activity's delivery.
11. Verify that the proposed vendor(s) understands and agrees to comply with Florida's public records law.
12. Provide verification that the recommended option is in compliance with applicable state and federal law regarding accessibility by persons with disabilities. If information technology is involved, attention should be given to the recommended option's compliance with sections 282.601-282.606, Florida Statutes.
13. If applicable to your agency's recommended option, provide a description of any potential differences in current state agency policies or processes and, as appropriate, a plan to standardize, consolidate, or review these differences that will subsequently reduce the need for specific customization that would otherwise be required for implementation of the recommended option.
14. If the cost of the outsourcing is anticipated to exceed \$10 million in any given fiscal year, attach a copy of the business case study (and cost benefit analysis, if available) prepared by the agency for the activity or service to be outsourced or privatized, pursuant to s. 287.0571, F.S.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule XIIA: Cost/Benefit Analysis

The cost/benefit analysis schedule is to be completed for each option evaluated by the agency. The cost/benefit analysis provides a five-year comparison of expenditures and revenues between current operations and the proposed option and is comprised of three schedules. The Schedule XIIA-1: Cost/Benefit Analysis - Projected Cost and Compensation worksheet provides a format for the input of the estimated expenditures and revenues. The Schedule XIIA-2: Cost/Benefit Analysis - Benefits and Additional Costs worksheet provides a format for the input of Benefits and Costs to the state not captured on the Projected Cost and Compensation worksheet. The Schedule XIIA-3: Cost/Benefit Analysis - Assumptions worksheet provides a format for listing the assumptions made in projecting future years.

Schedule XIIA-1: Cost/Benefit Analysis - Projected Cost and Compensation

Budget

- (a) Current - Input the estimated Full-Time Equivalent (FTE), general revenue, and trust fund amounts for the next five years assuming the agency continues to perform the service or activity in the same manner as in previous years. The Total column and Fiscal Year Total lines will calculate automatically.

For the purpose of projecting future year Salary and Benefits, the agency may assume annual pay increases up to three percent each year. The same percentage increase must be used in calculating the future year amounts in the Proposed Option column.

- (b) Proposed Option - Input the estimated FTE, general revenue, and trust fund amounts for the next five years assuming the agency adopts the proposed option for performing the service or activity. The Total column and Fiscal Year Total lines will calculate automatically.

Include any one time costs that will be incurred by the agency during the transition to the new delivery method of the service or activity.

Include any on-going costs that will remain with the agency in its performance of the service or activity, such as contract management, oversight, lease space provided at agency's expense, etc.

For the purpose of projecting future year Salary and Benefits, the agency may assume annual pay increases up to three percent each year. The same percentage increase must be used in calculating the future year amounts in the Current column.

- (c) Incremental Effect of Option - These columns will be calculated automatically to display the net increase/decrease between (b) Option and (a) Current.

Revenues/Compensation

(d) Current - Input the estimated revenue and compensation amounts for the next five years assuming the agency continues to perform the service or activity in the same manner as in previous years. The Total column and Fiscal Year Total lines will calculate automatically.

(e) Proposed Option - Input the estimated revenue and compensation amounts for the next five years assuming the agency adopts the proposed option for performing the service or activity. The Total column and Fiscal Year Total lines will calculate automatically.

Include estimates of all forms of compensation to the vendor(s) as a result of transitioning the function to the vendor(s).

(f) Incremental Effect of Option - This column will be calculated automatically to display the net increase/decrease between (e) Option and (d) Current.

Net Impact

These columns will be calculated automatically.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule XIIIA-2: Cost/Benefit Analysis - Benefits and Additional Costs

Benefits

State any anticipated benefits to the agency and/or to the state as a result of changing the delivery method of the service or activity that are *not* reflected in the Projected Cost and Compensation worksheet. Benefits may include reduced delivery time, improved customer satisfaction, improved service requirements, etc.

Costs

State any additional costs that will be incurred by the agency and/or to the state as a result of changing the delivery method of the service or activity that are *not* reflected on the Projected Cost and Compensation worksheet. These costs may include increased delivery time, reduced output, etc. If these costs are offset by a resulting benefit, identify the relationship.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule XIIA-3: Cost/Benefit Analysis - Assumptions

For Current and Proposed Option figures state the assumptions made in projecting future amounts and benefits.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule XIIB: Major Outsourcing/Privatization Initiatives Exceeding \$10 Million Initially Undertaken in the Last Five Years

For each service or activity initially outsourced or privatized within the last five years having aggregate expenditures exceeding \$10 million during the term of the contract, complete Schedule XIIB by answering the questions and providing the requested documentation. If the agency has outsourced or privatized more than one service or activity, the agency must complete a Schedule XIIB for each one. The Schedule XIIB comprises two schedules, including the Schedule XIIB-1: Major Outsourcing and Privatization Initiatives Initially Undertaken in the Last Five Years – Background Information and Schedule XIIB-2: Major Outsourcing and Privatization Initiatives Initially Undertaken in the Last Five Years – Cost and Deliverables Data.

For purposes of completing this Schedule:

“*Aggregate expenditures exceeding \$10 million during the term of the contract*” also includes contracts in which the

- Contracts that do not involve payments to a vendor(s) of more than \$10 million, but the total value of compensation received by the vendor(s) under the contract totals \$10 million or more. In these cases the vendor received an alternate form of compensation under the terms of the contract.
- Contracts for which the sum of gross revenues or shared savings generated for the state and vendor(s) over the term of the contract plus the sum of any payments to the vendor(s) by the agency over the term of the contract, if any, total \$10 million or more.

Agencies are required to complete the Cover Sheet and Agency Project Approval to accompany the Schedule XIIB.

Schedule XIIB-1: Major Outsourcing/Privatization Initiatives Exceeding \$10 Million Initially Undertaken in the Last Five Years - Background Information

1. Provide a description of circumstances that led the department to consider and ultimately decide to outsource or privatize the service or activity. Describe the various options considered by the department to address the issues that existed at the time and the criteria used to select outsourcing or privatization. Attach documentation created at the start of the initiative describing the anticipated benefits of outsourcing or privatizing the service or activity that was used to justify the agency’s original budget amendment or legislative budget request for the initiative.
2. Provide a comparison of the initiative’s planned versus actual benefits.
3. Provide a description of the procurement process used to select a vendor(s) for the initiative.
4. Provide detailed information on all contract renewals for the initiative and provide documentation of the contractor’s performance compliance.

5. Provide a description of the vendor(s) ability or inability to meet performance standards and contractual obligations.
- 6 - 9. Provide a description of the agency's experience with the outsourcing or privatization of this service or activity, particularly unexpected results and the lessons learned that can be used by the agency and by other agencies in the future.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule XIIB-2: Major Outsourcing/Privatization Initiatives Exceeding \$10 Million Initially Undertaken in the Last Five Years - Cost and Deliverables Data

Section I: Cost Data

1. Planned Costs - Input the estimated annual costs of the initiative as originally projected.
2. Actual/Revised Costs - Input the actual annual costs for the years such data is available and the revised annual costs if the estimates have changed from the original estimates.
3. Planned Savings - If cost savings were originally anticipated as a benefit of the initiative, input the estimated annual savings of the initiative.
4. Actual/Revised Savings - Input the actual annual savings for the years such data is available and the revised annual savings if the estimates have changed from the original estimates.
5. Cost Variance - If the Planned Costs and Actual/Revised Costs differ by more than 10 percent in any fiscal year, provide an explanation of the differences.
6. Savings Variance - If the Planned Savings and Actual/Revised Savings differ by more than 10 percent in any fiscal year, provide an explanation of the differences.

Section II: Deliverables and Milestones Schedule

1. Deliverables and Milestones - List the planned deliverables and milestones to be achieved.
2. Original Estimated Date - Input the planned date for each deliverable or milestone.
3. Actual Date/Revised Date - Input the actual date each deliverable or milestone was achieved or input the revised planned date for each deliverable and milestone.
4. Schedule Variance - If the Original Estimated Date and the Actual Date/Revised Date differ by more than three months, provide an explanation of the differences.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule XIII: Proposed Consolidated Financing of Deferred - Payment Commodity Contracts

Purpose

Pursuant to Chapter 2006-122, Laws of Florida, Schedule XIII was designed to provide decision makers with information on consolidated financing of deferred-payment commodity contracts including guaranteed energy performance savings contracts.

Procedure

A schedule must be completed for each proposed deferred-payment commodity contract. This form must be completed and submitted when the proposed deferred payment commodity contract exceeds the threshold for Category IV as defined in section 287.017, Florida Statutes. Additionally, Department of Financial Services (DFS) forms Lease Checklist, DFS-A1-411 and CEFP Checklist, DFS-A1-410 must also be submitted. The rules governing these contracts are in Chapter 69I-3, Florida Administrative Code and may be accessed via the website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3>. Information regarding the consolidated equipment financing program, including guaranteed energy performance savings contracts, may be accessed via the following website http://www.myfloridacfo.com/aadir/statewide_financial_reporting/index.htm.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule XIV: Variance from Long Range Financial Outlook

Purpose

Pursuant to Article III, Section 19(a)3, Florida Constitution, Schedule XIV fulfills the requirement that each agency's Legislative Budget Request be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or explain any variance from the outlook.

Note – If the information that was submitted on this schedule is different than the official adopted long range financial outlook, then this schedule will need to be resubmitted.

Procedure

The following are the instructions for preparing the spreadsheet:

- Question 1:

Indicate if the long range financial outlook adopted by the Joint Legislative Budget Commission in September contains revenue or expenditure estimates related to your agency. If it does, questions two and three will need to be completed.

- Questions 2 and 3:

A. List the estimates for revenues and/or budget drivers that reflect an estimate for the agency for the budget request year, the amount projected in the long range financial outlook and the amounts projected in the Schedule I or budget request.

B. Explain any variance(s) if the revenue estimates (from the Schedule I) or budget drivers do not conform to the long range financial outlook.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

Schedule XV: Contract Reporting

Purpose

Pursuant to Chapter 2011-45, Laws of Florida, Schedule XV was designed to provide 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 for lease purchase.

Procedure

A schedule must be completed for each contract as outlined above and include the following:

- a) The name of the vendor.
- b) A brief description of the services provided by the vendor.
- c) The term of the contract and the years remaining on the contract.
- d) The amount of revenue generated or expected to be generated by the vendor under the contract for the prior fiscal year, the current fiscal year, and the next fiscal year.
- e) The amount of revenue remitted or expected to be remitted to the state agency by the vendor for the prior fiscal year, the current fiscal year, and the next fiscal year.
- f) The value of capital improvements, if any, on state property which has been funded by the vendor over the term of the contract.
- g) The remaining amount of capital improvements, if any, on state property which have not been fully amortized by June 30 of the prior fiscal year.
- h) The amount, if any, of state appropriations made to the state agency to pay for services provided by the vendor.

Please refer to the Budget Instructions on the Florida Fiscal Portal website for the form.

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SECTION 6: AUDITS

Overview

Prior to finalizing your agency's Legislative Budget Request (LBR) and locking the columns in LAS/PBS, it is critical that the information be thoroughly reviewed and verified before final submittal to the Governor's Office and the Legislature. This section includes procedures that will assist agencies to ensure the data entered into LAS/PBS and on various manual forms is correct.

Once the following audit reports have been reviewed and verified, the appropriate agency columns in LAS/PBS must be locked to 'MANAGEMENT CONTROL' or 'TRANSFER CONTROL', as appropriate. **DO NOT SUBMIT ANY AUDIT DISCREPANCIES unless an explanation is provided and has been approved by Office of Policy and Budget (OPB).** After the columns have been locked, all automated exhibits and schedules must be run, along with the audits, for final submittal.

Note: The automated audits do not cover all possible data verifications. It will be the agencies responsibility to review, verify, or make necessary corrections to the entire LBR data submitted.

LAS/PBS Audit Reports

Agency audit reports available in LAS/PBS are ordered through the Statewide Menu (STAM) by selecting "LBRA" (SAVE ID) and "LBRR" (TRAN ID). The LAS/PBS Web is also available for all Legislative Budget Request audits through **Reports > Saved Reports (Statewide) > AUDITS – LEG BUDGET REQUEST**. This allows all LAS/PBS audit reports to be run at one time, rather than ordering them individually. The following is a list of the audit reports included in this transaction and a brief description of each:

Audit Report	Description	Save/Tran
Exhibit D-1 Audit <i>Expected Results</i>	This report displays any variances existing between object category totals and fund totals within each appropriation category. Object category and fund totals should be the same within each appropriation category. <i>Note: In addition, a manual audit must be conducted to ensure that no object amounts are negative.</i> <i>***No Differences Found For This Report***</i>	SAVE = XD1A TRAN = ED1R
Schedule I Audit <i>Expected Results</i>	This report indicates if Line I on the Schedule I (Unreserved Fund Balance - June 30) is a negative number. This audit report also compares the June 30 Unreserved Fund Balance to the July 1 Unreserved Fund Balance of the following year, which should be the same. In addition, this report compares the totals on the Schedule IB (if any) to Line I on the Schedule I. Totals MUST agree. <i>***No Discrepancies Exist For This Report***</i>	SAVE = SC1A TRAN = SC1R

<p>Schedule I Audit - Department Level</p> <p><i>Expected Results</i></p>	<p>This report indicates if Line A (Unreserved Fund Balance - July 1) in Column A01 is equal to the Unreserved Fund Balance as recorded in the audited Summarized Balance Sheet (AGNCYBS) report which is generated by the Department of Financial Services (DFS) Statewide Financial Reporting Section and received electronically from DFS to LAS/PBS. The amount on Line A must agree with the amount calculated per DFS.</p> <p>In addition this report indicates if Line I (Unreserved Fund Balance - June 30) is a negative number. It also compares the June 30 Unreserved Fund Balance to the July 1 Unreserved Fund Balance of the following year, which should be the same. In addition, this report compares the totals on the Schedule IB (if any) to Line I on the Schedule I. Totals MUST agree.</p> <p>***No Discrepancies Exist For This Report***</p>	<p>SAVE = DEPT TRAN = SC1R</p>
<p>Column Security Verification Report</p>	<p>This report displays the 'display' and 'update' status of LAS/PBS Columns A01, A02 and A03 used in the LBR. For the LBR submittal, these columns must be on 'management control' or 'transfer control' (transfer) for both 'display' and 'update' status.</p> <p><i>Note: If running the audits for verification purposes only (prior to running final exhibits and schedules), columns should NOT be placed on 'management control' or 'transfer control', so that if corrections need to be made, the columns can be updated. Once all necessary corrections are made, and prior to running the LBR reports and audits, place the columns on 'management control' or 'transfer control' for both 'display' and 'update'.</i></p>	<p>SAVE = CSA TRAN = CSDR</p>
<p>Negative Appropriation Category</p> <p><i>Expected Results</i></p>	<p>This report displays any occurrences of negative appropriation categories at the budget entity level, which is the level that appears in the General Appropriations Act. In addition this report will display any nonrecurring amounts that are greater than the request amount.</p> <p><i>No Negative Appropriation Categories Found</i></p>	<p>SAVE = NAC TRAN = NACR</p>
<p>Base Rate Audit</p> <p><i>Expected Results</i></p>	<p>This report identifies vacant positions in Segment 2 (Changes to Currently Authorized Positions) and Segment 3 (New Positions) with a salary rate that is above or below the pay grade minimum.</p> <p>***No Records Selected For This Request***</p> <p><i>Give Explanation and narrative justification if vacant position is above or below the pay grade minimum.</i></p>	<p>SAVE = BRAA TRAN = BRAR</p>
<p>Exhibit B - FLAIR Expenditure/Appropriation Ledger Comparison</p> <p><i>Expected Results</i></p>	<p>This report compares FLAIR Actual Prior Year Expenditures (Column A01) to the Approved Budget column (B04). Negative differences (with \$5,000 allowance) indicate that corrections need to be made in Column A01.</p> <p><i>No negative differences</i></p>	<p>SAVE = EXBB TRAN = EXBR</p>
<p>Exhibit B – Actual Prior Year/State Accounts & Approved Carry Forward/Certifications Forward</p> <p><i>Expected Results</i></p>	<p>This report compares FLAIR Actual Prior Year Expenditures (Column A01) to State Accounts disbursements plus approved carry forward/certifications forward (Column B08). Negative differences indicate that corrections need to be made in Column A01.</p> <p><i>Total department difference should not exceed \$5,000</i></p>	<p>SAVE = EXBD TRAN = EXBR</p>

Exhibit B - Column Float Verification	This report verifies that the Agency Request column has been copied (floated) to the Agency Request with Technical Adjustments column. There should be no differences.	SAVE = EXBA TRAN = EXBR
<i>Expected Results</i>	<i>No Differences</i>	
Funding Source Identifier Audit	This report identifies any records in the agency request columns that contain a Funding Source Identifier (FSI) code equal to '0' (zero). All records must have an FSI of '1', '2', '3', or '9'.	SAVE = FSIA TRAN = EADR
<i>Expected Results</i>	<i>No Records Selected For Reporting</i>	
Audit to verify that actual prior year activity and budget data reconciles	This audit checks to see if Fiscal Year 2010-11 activity actual prior year expenditures (Column A36) equals Fiscal Year 2010-11 budget actual prior year expenditures (Column A01). Note: When technical changes have been made to the LBR actual prior year expenditures (Column A01) then these same adjustments must be made in Column A36.	SAVE = ACT1 TRAN = GENR
<i>Expected Results</i>	<i>No Differences</i>	

Automatic Audits:

When requesting the ***Schedule XI: Agency-Level Unit Cost Summary spreadsheet (via the LAS/PBS Web)***, the following audits will automatically run and display on the 2nd Tab:

- Audit 1* Identifies any statewide activities (ACT0010 through ACT0490) that have output standards (Record type 5) and should not.
- Audit 2* Identifies the FCO Activity (ACT0210) if it contains expenditures in an operating category.
- Audit 3* Identifies activities that do not have an output standard (Record type 5) and are reported as 'Other' in Section III. (All activities with an output standard should be reported in Section II.)
- Audit 4* Verifies that the Agency Final Budget (Section I) is equal to Agency Total Budget (Sections II + III).

Contact the Office of Policy and Budget (OPB) budget analyst responsible for your agency for questions regarding the above audits, or if additional information on how to correct any audit findings is needed.

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APPENDICES

APPENDIX A: ACRONYMS

CBA	Cost Benefit Analysis
CBU	Collective Bargaining Unit
CFO	Chief Financial Officer
CIP	Capital Improvements Program Plan
DMS	Department of Management Services
EOG	Executive Office of the Governor
F. S.	Florida Statutes
FY	Fiscal Year
FCO	Fixed Capital Outlay
FFMIS	Florida Financial Management Information System
FLAIR	Florida Accounting Information Resource Subsystem
FTE	Full Time Equivalent
FSI	Funding Source Identifier
GAA	General Appropriations Act
GR	General Revenue Fund
HVAC	Heating, Ventilation, and Air Conditioning
IOE	Itemization of Expenditure
IT	Information Technology
IV&V	Independent Validation and Verification
LAN	Local Area Network

LAS/PBS	Legislative Appropriations System/Planning and Budgeting Subsystem
LBC	Legislative Budget Commission
LBR	Legislative Budget Request
LRPP	Long Range Program Plan
MAN	Metropolitan Area Network
NASBO	National Association of State Budget Officers
OCO	Operating Capital Outlay
OPB	Office of Policy and Budget in the Executive Office of the Governor
OPS	Other Personal Services
OPPAGA	Office of Program Policy Analysis and Government Accountability
s.	Section
TF	Trust Fund
WAN	Wide Area Network

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APPENDIX B: GLOSSARY

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 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.

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.

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.

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

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.

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.

Expense: 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.

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

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

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.

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.

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.”

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 data processing hardware and software services, communications, supplies, personnel, facility resources, maintenance, and training [section 119.011(9), 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 Appropriation System/Planning and Budgeting Subsystem. The statewide appropriations and budgeting system is owned and maintained by the Executive Office of the Governor.

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 nonconsumable and nonexpendable nature, the value or cost of which is \$1,000 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.

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.

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.

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.

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.

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.

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

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 for certain trust funds the individual sources of revenue making up the unreserved fund balance reflected on the Schedule I, Section 3.

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.

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

Schedule IV-C – Recurring Information Technology Budget Planning: To collect data on agencies' information technology (IT) service costs that each agency plans to fund from its base budget.

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 operational 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 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 for Legislative Budget Request Year: Agency's legislative budget request for potential reductions in case of a revenue shortfall.

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.

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.

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.

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.

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APPENDIX C: TRANSACTION IDENTIFICATION

Each LAS/PBS transaction is identified by a 4-character code, consisting of the following:

- Transaction ID Function Code (3 characters)
This identifies the function of the transaction that could be related to data entry, supporting tables, reports, etc. For example, ACT stands for Appropriation Category Table.
- Transaction ID Action Code (1 character)
Each transaction function has one or more action types. Valid action types are:
 - A - Add
 - C - Correct
 - I - Inquiry
 - R - Request
 - M - Menu

The function code together with the action code make up the transaction ID.

Examples:

TRAN-ID Purpose

ACTA - To add a new appropriation category code and title

ACTC - To correct or delete an existing appropriation category title

ACTI - To inquire/view an appropriation category code and title

ACTR - To request an appropriation category table listing

Note: The LAS/PBS Web is also available for many of these functions as indicated with an asterisk (*).

The following is a listing of LAS/PBS functions:

Master Data Entry

[*To access via the LAS/PBS Web go to Budget Development > Budget Detail or Position Adjustment > New, Edit, or View]

- BDD - Budget Detail*
- CPD - Current Position
- HDD - Historical Detail
- OAD - Other Salary Amount
- PAD - Position Adjustment*
- TFR - Trust Funds - Section I
- TFN - Trust Funds - Section II
- TFA - Trust Funds - Section III
- TFS - Trust Funds - Section IV
- TFB - Trust Funds - Schedule IB

Supporting Table Data - Input and Lists

[*To access via the LAS/PBS Web go to Table Maintenance]

- ACG - Appropriation Category Group*
- ACT - Appropriation Category*
- BET - Budget Entity*
- BGD - Budget Entity Group*
- BPT - Budget Entity/Program Component Compatibility*
- CBT - Collective Bargaining Unit
- CCT - County Code
- CFT - Catalog of Federal Domestic Assistance
- DFT - Department/Fund Compatibility*
- DOT - DMS Organization
- DPT - DMS Class Code
- FCT - Fund Code*
- FGS - Fund Group Set*
- FST - Fund Source Identifier
- HCT - Health Code
- ICT - Issue Code
- ICG - Issue Code Group*
- IET - Itemization of Expenditure*
- OCT - Object Code
- PCT - Program Component*
- PGT - Pay Grade
- PPT - Pay Plan
- RCT - Revenue Code

- RPT - Retirement Plan
- SNT - Section*

Narrative Data Entry

[*To access via the LAS/PBS Web go to Budget Development & Analysis; Issue Narrative or Priority Issue Narrative; New, Edit or View]

- AIN - Activity Narrative (Activity Description/Justification)
- BND - Budget Entity (B.E. Authority/Description)
- IND - Issue Narrative (Exhibit D-3A Justification)*
- PND - Program Component (Objective Statement)
- PIN - Priority Issue Narrative (Schedules VIIIA and VIIIB)*

Exhibits and Schedules

[*To access via the LAS/PBS Web go to Reports; Budget Development and Analysis; Issues, Activities, Trust Funds; or Historical Expenditures]

- EAD - Exhibits A, D and D-3A, and Schedules IV, VIIIA and VIIIB*
- EXB - Exhibit B*
- ED1 - Exhibit D-1*
- SC1 - Schedule I*
- PSC - Schedules II and III*
- LBR - Legislative Budget Request*
- UCS - Schedule XI* (Schedule must be submitted via the web)

Other Transactions

[*To access via the LAS/PBS Web go to Reports, Saved Reports, and select Statewide, Department, or Personal]

- DEPM - Department Report Request Menu*
- STAM - Statewide Report Request Menu*
- USEM - User Report Request Menu*

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APPENDIX D: LAS/PBS CODE FORMS

Please refer to the Budget Instructions website for the forms and instructions to request additions or changes to various codes/titles in LAS/PBS.

- Adding New Appropriation Category Codes and Titles Form
- Adding or Changing Budget Entity Codes and Titles Form
- Catalog of Federal Domestic Assistance (CFDA) - Agency Request Form for New/Temporary CFDA Code
- Changing Appropriation Category Titles and/or Itemization of Expenditure (IOE) Form
- Adding or Changing Program Component Codes and Titles Form
- Changing a Trust Fund Title Form

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APPENDIX E: STANDARDS FOR AGENCY LEGISLATIVE BUDGET REQUESTS

Standards have been established for use in developing agencies budget requests. The purpose of the standards is to ensure comparability and consistency across agencies in the data used for budget requests. This is expected to promote more equitable decision making by having budget requests based on equivalent data in the following areas:

1. Workload measures and staffing ratios; a standard for calculating staff work hours available.
2. Lease versus buying equipment formula.
3. Expenses and Human Resource Services Assessments standard per Full-Time Equivalent (FTE) for specific employee groups.
4. Replacement Criteria for the State's Fleet of cars and light trucks.

These standards are recommended guidelines. Their use will minimize the amount of justification required. Variances from these standards require that a detailed explanation to support the request be included in the D-3A issue narrative.

Standard #1: Standard for Calculating Available Work Hours

This standard is to be used in determining the number of FTE's required (staffing ratio) to perform a given workload.

Standard Calculation:

	<u>Hours</u>
52 weeks x 40 hours/week	2,080
Less: State Holidays - 10 x 8 hours/day	80
Average Annual Leave Taken	
11.4 days x 8 hours/day	91
Average Sick Leave Taken	
6.67 days x 8 hours/day	53
Average Administrative Leave Taken	<u>2</u>
Total Hours	1,854

Example:

1. Workload: Number of applications to process 37,542
2. Time to process one application 1.5 hours
3. Total hours required to accomplish workload:

$$37,542 \text{ applications} \times 1.5 \text{ hours} = 56,313 \text{ hours}$$

4. Number of FTE's required:

$$56,313 \text{ hours} / 1,854 \text{ hours} = 30.4 \text{ FTE}$$

5. Number of FTE's required	30.4 FTE
Less: Current Staff Level	26.2 FTE
Additional Staff Required	4.2 FTE

Standard #2: Lease Versus Purchase Equipment Formula

The criteria stated below provide the standards for determining if a proposed lease of equipment constitutes a capital lease. If any **one** of the four criteria is met, then the lease is a capital lease and should be reflected in the Operating Capital Outlay (OCO) portion of the Legislative Budget Request.

The criteria are as follows:

1. At the end of the lease term, is ownership of the leased property transferred to the lessee?
2. Does the lease contain a bargain purchase option?
3. Is the lease term substantially (75 percent or more) equal to the estimated economic life of the leased property?
4. Does the present value of the net minimum lease payments equal or exceed 90 percent of the fair value (net purchase price) of the leased property?

Calculation Steps for Criterion (4): Does the lease contain a guaranteed purchase price of the equipment at the end of the lease term? If "yes", then use step "A." If "no," then use step "B."

STEP A

- (1) Net purchase price of equipment (adjusted for discounts, trade-ins, equity accruals, rental credits) \$ _____
- (2) Term of lease (months) _____
- (3) Lease payment (monthly) \$ _____
- (4) Lesser of:
Interest rate available for installment purchases OR
Implicit rate of interest (generally, the stated interest rate of the lease) _____%
- (5) Present value (PV) of net minimum lease payments (using PV of annuity factor) \$ _____
- (6) 90 percent of (1) \$ _____
- (7) Is the value of (5) equal to or greater than the value of (6) _____ Yes _____ No

STEP B

- (1) Net purchase price of equipment (adjusted for discounts, trade-ins, equity accruals, rental credits) \$ _____
- (2) Term of lease (months) _____
- (3) Lease payment (monthly) \$ _____
- (4) Purchase price of the equipment at the end of the lease term \$ _____
- (5) Lesser of:
 Interest rate available for installment purchase OR
 Implicit rate of interest (generally, the stated interest rate of the lease) _____ %
- (6) Present value (PV) of lease-end price
 (Using PV of single payment factor) \$ _____
- (7) Cost of equipment during the lease, (1)-(5) \$ _____
- (8) Present value (PV) of net minimum lease payments
 (using PV of annuity factor) \$ _____
- (9) 90 percent of (7) \$ _____
- (10) Is the value of (8) equal to or greater than the value of (9) _____ Yes _____ No

Example:

A copier is leased for \$300 per month or \$3,600 annually for three years. The life of the copier is six years. The lease agreement contains no provisions for transferring the property or purchase option. The implicit rate of interest is equal to the market rate of interest available for installment purchases. In this example, none of the first three criteria are met. Therefore, the next step is to apply the 90 percent test. The calculation is as follows:

Steps for Applying Criterion (4):

- (1) Net purchase price of equipment if bought rather than rented \$ 10,000
- (2) Term of lease 36 months
- (3) Payment (monthly) \$300 mo.
- (4) Interest rate available for installment purchase payments 8.72%
- (5) Present Value* (\$300/mo X 31.576) \$ 9,473
- (6) 90% of Step (1) \$ 9,000
- (7) Is the value of Step (5) equal to or greater than Step (6)? _____ X _____ Yes _____ No

Since the answer in Step (7) is “YES”, then it is a capital lease and should be reflected in your Operating Capital Outlay (OCO) budget request.

The present value can be obtained by using the State Chief Financial Officer’s (CFO) table of present values based on a series of equal payments (annuities). The present value factor is then multiplied by the monthly payment.

Standard #3: Expense and Human Resource Services Assessments Package

A standard expense and human resource services assessments package, developed by OPB in conjunction with DMS, may be used in requests for new positions. The expense package addresses professional and secretarial/clerical positions and requires travel expense to be justified by an agency's experience. Any requests reflecting increases above these standards require justification in the D-3A issue narrative. Use of these standards in the Exhibit D-3A requires only the total amount to be shown. The nonrecurring portion should be entered into the nonrecurring request column.

Expenses (040000)

Item	Professional		Support Staff	
	<u>Total</u>	<u>Nonrecurring</u>	<u>Total</u>	<u>Nonrecurring</u>
Telephone, line/use*	\$ 858	\$100	\$ 512	\$ 100
Telephone, purchase***	134	134	284**	284
Postage	132		100	
Printing & Reproduction	121		121	
Repair & Maintenance	121			
Office Supplies*****	385		385	
File cabinet, 2 drawer/36" wide/w/lock	450	450	450	450
Bookcase, 4 shelf/48" high	355	355		
Desk	625	625	614	614
Chair				
Executive	593	593		
Secretarial			593	593
Side Arm	291	291	291	291
Building Rental	3,866		3,007	
Software and Training	890	400	890	400
Data Communications	682		682	
Computing Equipment****	700	700	700	700
TOTAL EXPENSES	<u>\$ 10,203</u>	<u>\$ 3,648</u>	<u>\$8,629</u>	<u>\$ 3,432</u>

* For agencies using Voice Over IP, the "Telephone, line/use" Item is to be replaced with \$622 (includes \$322 nonrecurring) for Professionals and \$522 (includes \$222 nonrecurring) for Support Staff.

**For telephone purchase, \$284 is the price for a state contract phone with 2 or more lines of service. Purchase price for one line is \$134.

***Estimate of \$150 for a cable and jack installation is not included since most new positions are housed in existing offices that are already wired for telephones.

****For agencies with Professional Staff using docking stations, \$104 may be added.

*****For agencies with Professional Staff that utilize calculators, \$45 may be added.

Human Resources Services (107040)

Item	Professional		Support Staff	
	<u>Total</u>	<u>Nonrecurring</u>	<u>Total</u>	<u>Nonrecurring</u>
FTE	\$356		\$356	
OPS	118		118	
Justice Admin Comm	259		259	
State Court System	224		224	
County Health Dept.	259		259	

Standard #4: Replacement Criteria for the State's Fleet of Cars and Light Trucks

The Department of Management Services has developed replacement criteria for the state's fleet of cars and light trucks. The criteria have been included in the updated official DMS Replacement Criteria documented posted at <http://emis.state.fl.us/DMSREPLACE.pdf>. All requests for replacement of cars and light trucks included in agency Legislative Budget Requests should adhere to these criteria.

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APPENDIX F: SUBMITTAL

This appendix addresses the electronic transmittal of the Agency Legislative Budget Request (LBR). The column security must be changed so the Office of Policy and Budget and the Legislature can have display capability. The transmittal letter, exhibits/schedules, and technical checklist should be submitted to the Florida Fiscal Portal in the specified manner. Detailed instructions on creating PDF's and publishing the LBR on the web portal are available on-line, at <http://floridafiscalportal.state.fl.us/>. The following provides the information necessary to submit the LBR in the appropriate manner.

1. Prepare LBR Transmittal

When the agency is ready to transmit the Legislative Budget Request, the following must be completed.

- 1) Run the audits from the Statewide Save Menu (STAM) and verify that all data is accurate. Run the Schedule XI audit via the LAS/PBS Web and verify that all data is accurate. Refer to Audits in Section 6 for more details.

Use the Column Security transaction (CSDC) to change the column security status by placing an 'X' in the appropriated field and press ENTER for the following:

- 2) Set Column A03 to TRANSFER CONTROL for DISPLAY and UPDATE status for Budget and Trust Fund Files.
- 3) Set Columns A01, A04, A05, and A93 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund Files.
- 4) Verify that Column A02 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund File.
- 5) Set Column A36 to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund Files.
- 6) Set Columns IA1 (issue narrative), IV1 and IV3 (activity narrative) to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget Files.
- 7) Set Columns IP1 (Schedule VIIIA) and IP6 (Schedule VIIIB-2) for priority issue narratives to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget Files.

- 8) Set Column NV1 (budget entity/service narrative) to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget Files.
- 9) Set Columns A06, A07, A08, and A09 (Agency Fixed Capital Outlay - Fiscal Years 2012-13, 2013-14, 2014-15 and 2015-16) to TRANSFER CONTROL for DISPLAY status only for Budget and Trust Fund Files.
- 10) Copy the data from Column A03 to Column A12 (Agency Request with technical adjustments – Fiscal Year 2012-13) using the Multi-File Column Float Request transaction (TRAN-ID MCFR, SAVE-ID MCF).
- 11) Set Column A12 to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.
- 12) Verify the correct PDF files (outlined under 2. Florida Fiscal Portal Assembling) have been uploaded to the exercise.
- 13) Publish the PDF files to the Florida Fiscal Portal (<http://floridafiscalportal.state.fl.us/>).
DO NOT PUBLISH TO THE PORTAL UNTIL #11 ABOVE HAS BEEN COMPLETED AND THE FINAL VERSION HAS BEEN UPLOADED!
- 14) Once the correct PDF files have been published, select the Lock Exercise button.
DO NOT PUBLISH OR LOCK THE EXERCISE UNLESS YOU ARE CERTAIN ALL PDF'S ARE CORRECT!

2. Florida Fiscal Portal Assembling

The LBR submission will be assembled in the following order on the *Florida Fiscal Portal*:

Exhibit D-3A: Expenditures by Issue and Appropriation Category
Schedule I: Trust Funds Available and Schedule IB (if applicable) - DEPARTMENT LEVEL
Schedule I: Department Level – Related Documents
Schedule VIII B-2: Priority Listing of Agency Budget Issues for Possible Reduction for Legislative Budget Request Year
Manual Exhibits, Schedules and Supporting Documents

Note: All other system generated Exhibits and Schedules do not need to be published or printed and are considered submitted in LAS/PBS once step #11 above has been completed.

3. Schedule I Related Documents Packet (Florida Fiscal Portal Submission)

The Schedule I related documents packet must be prepared for each trust fund within an agency at the departmental level. Include the following documents in this packet:

Opening Trial Balance (BGTRBAL) as of 07/01/11 at the LAS/PBS fund level (Use State Standard Report format)

Narratives

Inter-Agency Transfers Reported on Schedule I form (if applicable)

Schedule IA: Detail of Fees and Related Program Costs (if applicable)

Schedule IA - Part I: Examination of Regulatory Fees (if applicable)

Schedule IA - Part II: Examination of Regulatory Fees (if applicable)

Schedule IC: Reconciliation of Unreserved Fund Balance

Reconciliation of Beginning Trial Balance to Schedule IC

Schedule ID: Request for Creation, Re-creation, Retention, Termination or Modification of Trust Fund (if applicable)

Analysis of Trust Fund Creation form (if applicable)

Assemble all of the above documents, **sorted by trust fund**, and submit the comprehensive, department level Schedule I Related Documents Packet electronically on the *Florida Fiscal Portal*. This packet is not to be submitted at the budget entity or program level.

4. Format of Letter of Transmittal

LEGISLATIVE BUDGET REQUEST

(Department Name)

(City)

(Date)

Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

JoAnne Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Craig Meyer, Staff Director
Senate Budget Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the (insert name of department) is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2012-13 Fiscal Year. This submission has been approved by (insert name and title of head of the department.)

(Include any other pertinent statements you desire to present with this submittal.)

(Signature of Responsible Officer)

(Title of Responsible Officer)

5. Florida Fiscal Portal Document Outline

(Department Name)

Exhibit D-3A: Expenditures by Issue and Appropriation Category

Schedule I: Trust Funds Available and Schedule IB (if applicable) – DEPARTMENT LEVEL

Schedule I: Department Level – Related Documents

(Sort by Trust Fund)

Opening Trial Balance as of 07/01/11

Schedule I Series (Sort by Trust Fund)

 Schedule I Narratives

 Inter-Agency Transfer Form

 Schedule IA Detail of Fees and Related Program Costs

 Schedule IA – Part I: Examination of Regulatory Fees

 Schedule IA – Part II: Examination of Regulatory Fees

 Schedule IC Reconciliation of Unreserved Fund Balance

 Reconciliation of Beginning Trial Balance to Schedule IC

 Schedule ID Request for Creation, Re-creation, Retention, Termination or
 Modification of a Trust Fund

 Analysis of Trust Fund Creation form

Schedule VIII B-2: Priority Listing of Agency Budget Issues for Possible Reduction for Legislative Budget Request Year

Manual Exhibits, Schedules and Supporting Documents

(Sort by Program and/or Budget Entity Level)

Letter of Transmittal (only submit one letter per agency)

Department Level Exhibits and Schedules

Opening Trial Balance as of 07/01/11

Schedule I Narratives

Schedule IV-C Recurring Information Technology Budget Planning

Schedule VII Agency Litigation Inventory

Schedule X Organization Structure

Schedule XI Agency-Level Unit Cost Summary (1-Page spreadsheet)

Schedule XII Series Outsourcing or Privatization of State Service or Activity

Schedule XIII Proposed Consolidated Financing of Deferred-Payment Commodity
Contracts

Schedule XIV	Variance from Long Range Financial Outlook
Schedule XV	Contract Reporting.....

Program Name and/or Budget Entity Level Exhibits or Schedules

Schedule I Series*	
Schedule IA	Detail of Fees and Related Program Costs
Schedule IC	Reconciliation of Unreserved Fund Balance
	Reconciliation of Beginning Trial Balance to Schedule IC
Schedule IV-B	Information Technology Projects
Schedule VI	Detail of Debt Service
Schedule IX	Major Audit Findings and Recommendations

Technical Checklist LBR Review

Completed checklist used to review the Legislative Budget Request (LBR) for technical compliance with the Checklist budget instructions (**with no audit exceptions unless explanation is provided**).

** If your agency enters Schedule I data at the budget entity level you must submit the manual Schedule Is related documents at the budget entity level in addition to the separate department level packet.*

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APPENDIX G: QUICK REFERENCE GUIDE FOR ISSUE CODE SERIES 160XXX0, 180XXX0, AND 200XXX0

Type of Action	Issue Code to be used
1. Transfer resources to correct FSIs	160SXX0
2. Transfer resources to correct PC	160PXX0
3. <u>Reapproval</u> of Agency Reorganizations that were approved previously by EOG	1608XX0
4. <u>Reapproval</u> of transfer of resources that were approved previously through the 216 process	160FXX0 (5-day Program Flexibility and 5 percent) 160XXX0 (all other budget amendments)
5. Transfer resources to move an entire bureau, section or office from one division to another division (changes to the organizational structure)	180XXX0
6. Establish new divisions, bureaus, sections and offices or consolidate divisions, bureaus, sections and offices (changes to the organizational structure)	180XXX0
7. Transfer resources to move a service or activity from one program to another program (changes to the budget structure)	180XXX0
8. Transfer resources to move one program to another program (changes to the budget structure)	180XXX0
9. Transfer resources to consolidate or restructure budget entities (changes to the budget structure)	180XXX0
10. Transfer appropriations, FTE and salary rate between appropriation categories to realign expenditures (this will not impact the organizational nor the budget structure)	200XXX0
11. Transfer appropriations, FTE and salary rate between budget entities to realign expenditures (this will not impact the organizational nor the budget structure)	200XXX0