



FLORIDA COMMISSION ON OFFENDER REVIEW

(formerly *Florida Parole Commission*)

TENA M. PATE, Chair
MELINDA N. COONROD, Vice-Chair
RICHARD D. DAVISON, Secretary

RICK SCOTT, Governor
PAM BONDI, Attorney General
JEFF ATWATER, Chief Financial Officer
ADAM PUTNAM, Commissioner of Agriculture

LEGISLATIVE BUDGET REQUEST

October 15, 2014

Cynthia Kelly, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, FL 32399-0001

JoAnne Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, FL 32399-1300

Cindy Kynoch, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, FL 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Florida Commission on Offender Review 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 2015-16 Fiscal Year. This submission has been approved by me, Tena M. Pate, as Chair of the Commission.

Should you have any questions regarding this document, please contact me at (850) 487-1980.

Sincerely,

Tena M. Pate
Chair

COMMITTED TO PROTECTING THE PUBLIC

FLORIDA COMMISSION ON OFFENDER REVIEW
PAY ADDITIVES REQUEST
FOR FY 2015-2016

Section 110.2035(7)(b), Florida Statutes, requires each state agency to include in its annual legislative budget request a proposed written plan for implementing temporary special duties – general pay additives for the next fiscal year. The agency is not requesting any additional rate or appropriations for these additives.

In accordance with previous rule authority in 60L-32.0012, Florida Administrative Code, the Commission has used existing rate and salary appropriations to grant pay additives when warranted based on the duties and responsibilities of the position. The requested additives are justified for reasons such as additional assigned duties and responsibilities not customarily assigned to the position when another position becomes vacant.

Pay additives are a valuable management tool which allows agencies to recognize and compensate employees for identified duties without providing a permanent pay increase.

Temporary Special Duty

The agency requests approval to continue to grant a 10% pay additive to Commission Investigator or Commission Investigator Supervisors who perform additional duties as Regional Administrators.

1. Justification:

The Division of Operations has 42 Commission Investigator positions, 4 Commission Investigator Supervisor positions and 5 Regional Administrator positions located in the field. A Regional Administrator vacancy creates a region without supervision. A Commission Investigator or Commission Investigator Supervisor will be given additional duties of regional supervision until the position has been filled.

2. Length of time additive will be used:

The additive will not be used more than 90 days at any given occurrence.

3. Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u># of FTE</u>
8127	Commission Investigator	1
8133	Commission Investigator Supervisor	1

4. Area impacted:

This additive will impact employees statewide.

5. Historical data:

This pay additive was last used in June 2013.

6. Estimated cost of this additive:

Based on a base salary for a Commission Investigator, the calculation is as follows: $\$35,113.80 \times 10\% = \$3,511.38 \times 1 \text{ position} = \$3,511.38 \times .25 \text{ year (90 days)} = \877.85 . Based on a base salary for a Commission Investigator Supervisor, the calculation is as follows: $\$38,885.64 \times 10\% = \$3,888.56 \times 1 \text{ position} = \$3,888.56 \times .25 \text{ year (90 days)} = \972.14 . The Commission is not requesting any additional rate or appropriations for this additive.

Florida Commission on Offender Review

Department Level Exhibits or Schedules

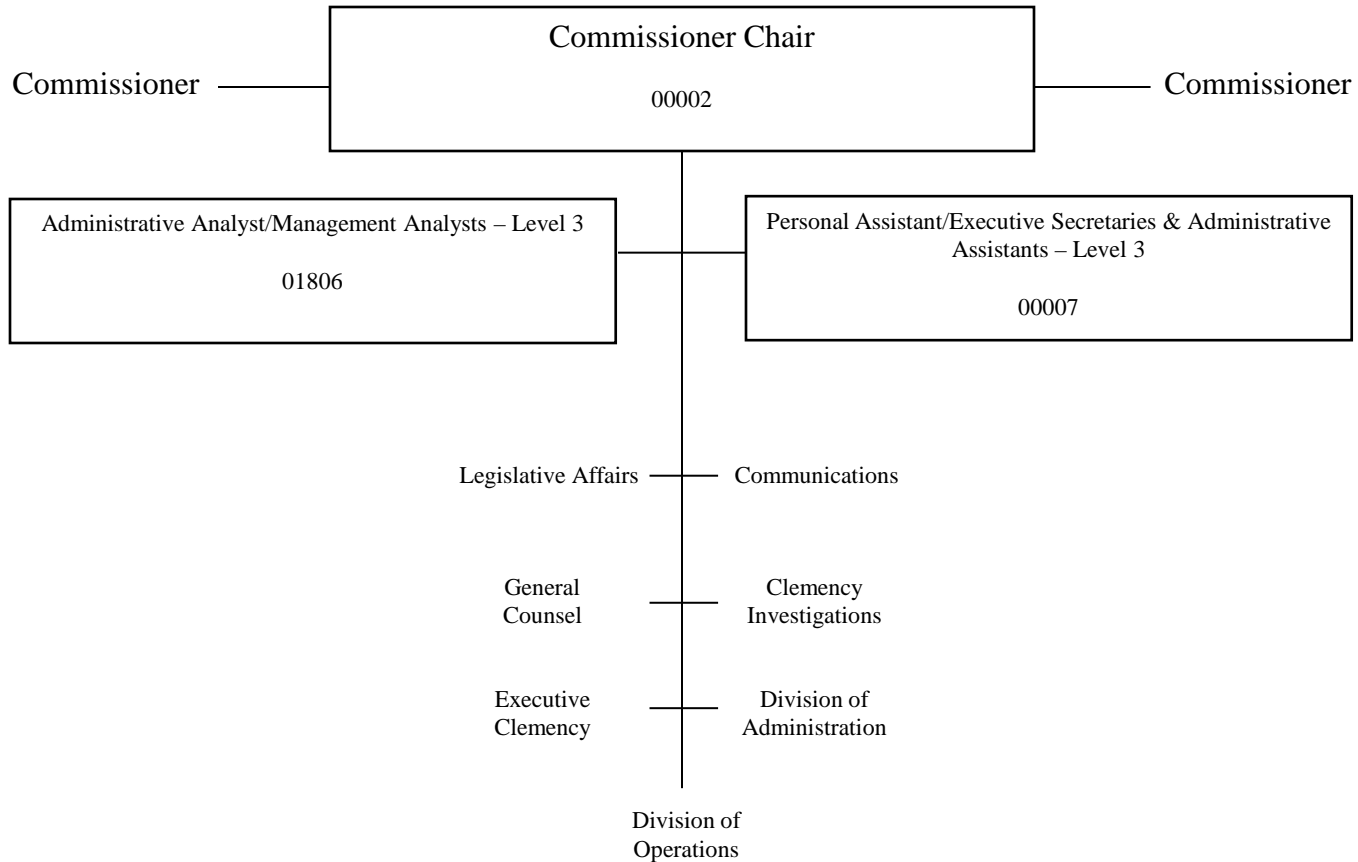
Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Florida Commission on Offender Review		
Contact Person:	Sarah Rumph	Phone Number:	(850) 488-4460
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	There are no significant litigation cases pending, as defined by § 216.023(5), F.S.		
Court with Jurisdiction:	N/A		
Case Number:	N/A		
Summary of the Complaint:	N/A		
Amount of the Claim:	\$ N/A		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	N/A		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
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).	N/A		

**FLORIDA COMMISSION ON OFFENDER REVIEW
OFFICE OF COMMISSIONER CHAIR**

EFFECTIVE DATE: ___7/1/2014___
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 01 00 00 000
Authorized F.T.E.: 3
Total Authorized F.T.E: 123



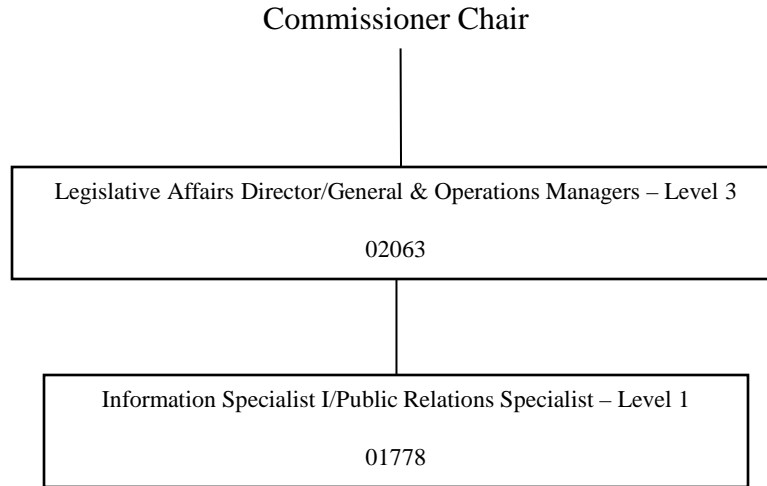
**FLORIDA COMMISSION ON OFFENDER REVIEW
LEGISLATIVE AFFAIRS**

EFFECTIVE DATE: 7/1/2014

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 01 00 00 00

Authorized F.T.E.: 2



**FLORIDA COMMISSION ON OFFENDER REVIEW
COMMUNICATIONS**

EFFECTIVE DATE: ___7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 01 00 00 00

Authorized F.T.E.: 1

Commissioner Chair

Director of Communications/Public Relations Managers – Level 4

00016

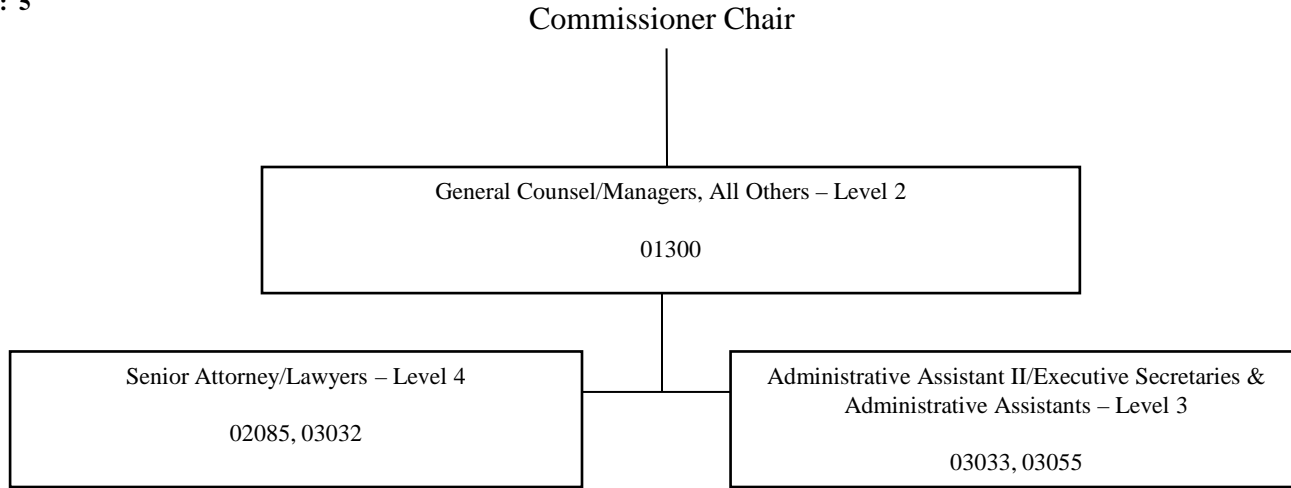
**FLORIDA COMMISSION ON OFFENDER REVIEW
GENERAL COUNSEL**

EFFECTIVE DATE: ___7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 01 01 00 000

Authorized F.T.E.: 5



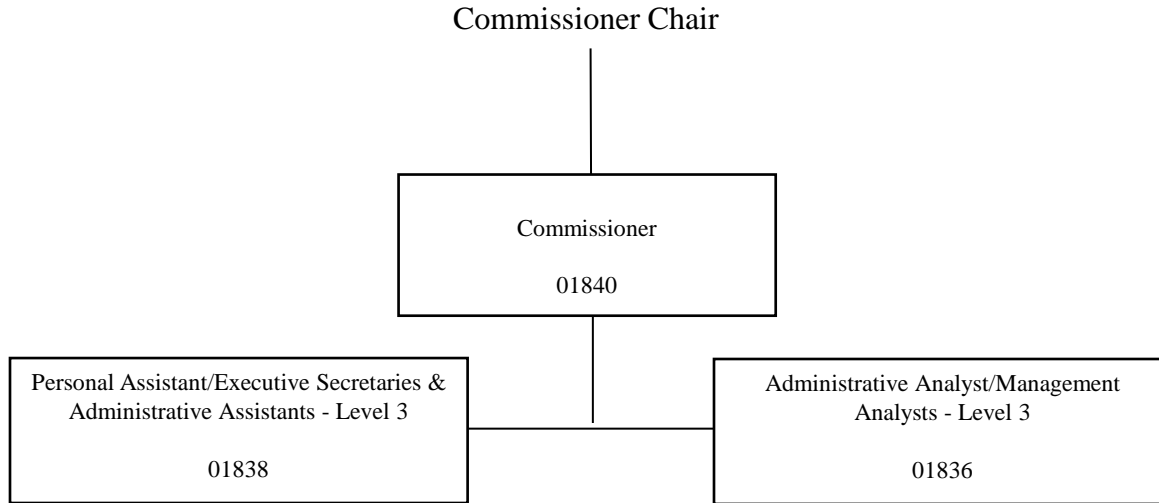
**FLORIDA COMMISSION ON OFFENDER REVIEW
OFFICE OF THE COMMISSIONERS**

EFFECTIVE DATE: ___7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 02 01 00 000

Authorized F.T.E.: 3



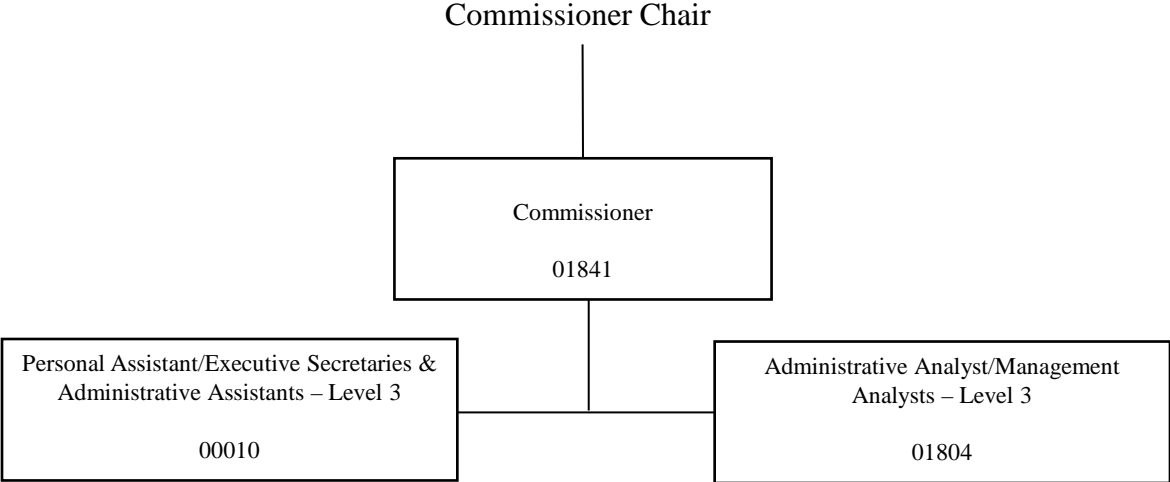
**FLORIDA COMMISSION ON OFFENDER REVIEW
OFFICE OF THE COMMISSIONERS**

EFFECTIVE DATE: ___7/1/2014_____

APPROVED BY: _____

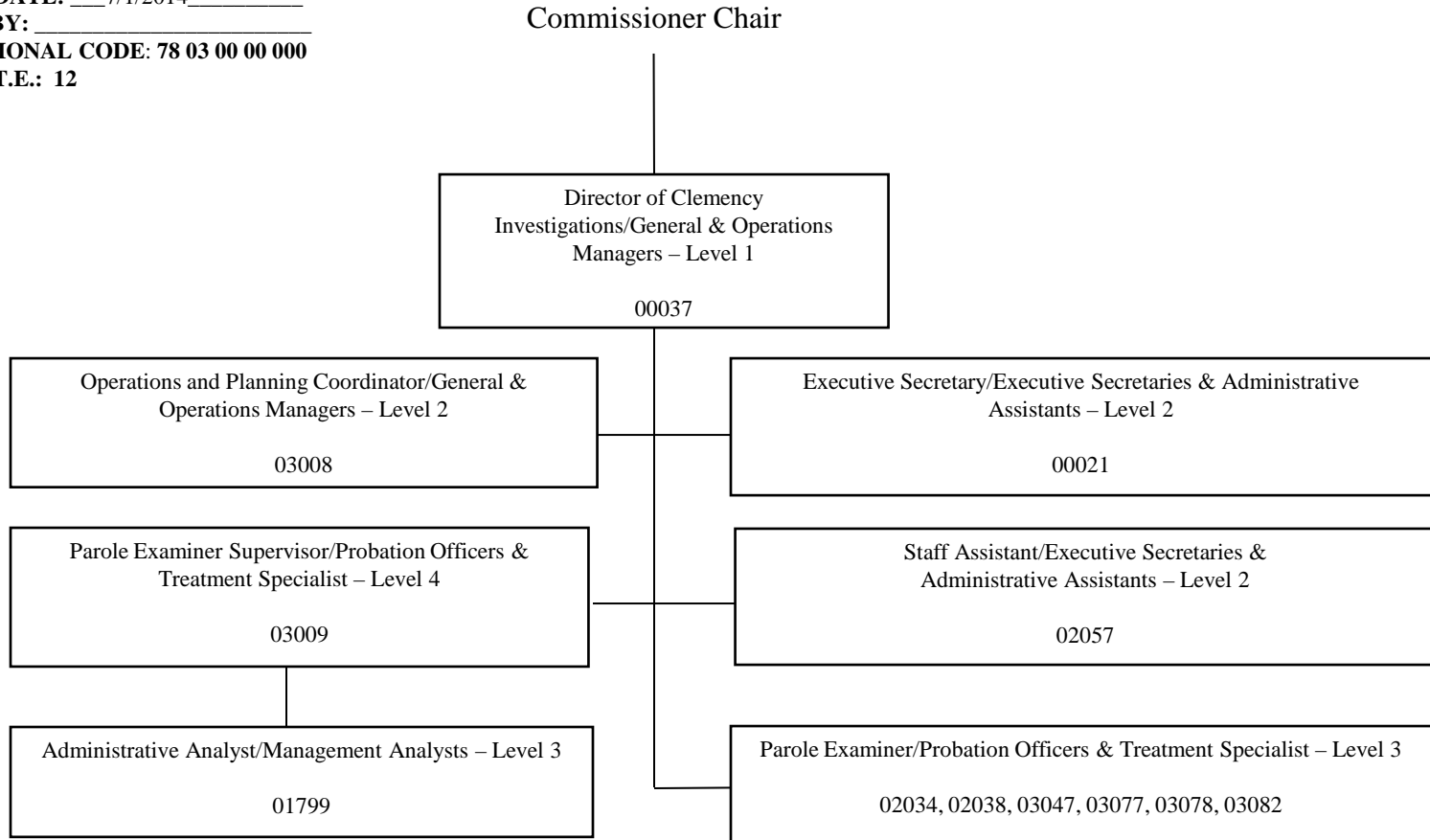
ORGANIZATIONAL CODE: 78 02 02 00 000

Authorized F.T.E.: 3



**FLORIDA COMMISSION ON OFFENDER REVIEW
CLEMENCY INVESTIGATIONS**

EFFECTIVE DATE: ___7/1/2014_____
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 03 00 00 000
Authorized F.T.E.: 12



**FLORIDA COMMISSION ON OFFENDER REVIEW
EXECUTIVE CLEMENCY**

EFFECTIVE DATE: ___7/1/2014_____
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 03 01 00 000
Authorized F.T.E.: 6

Board of Executive Clemency

Commissioner Chair

Executive Clemency Coordinator/Managers,
All Others - Level 2
02096

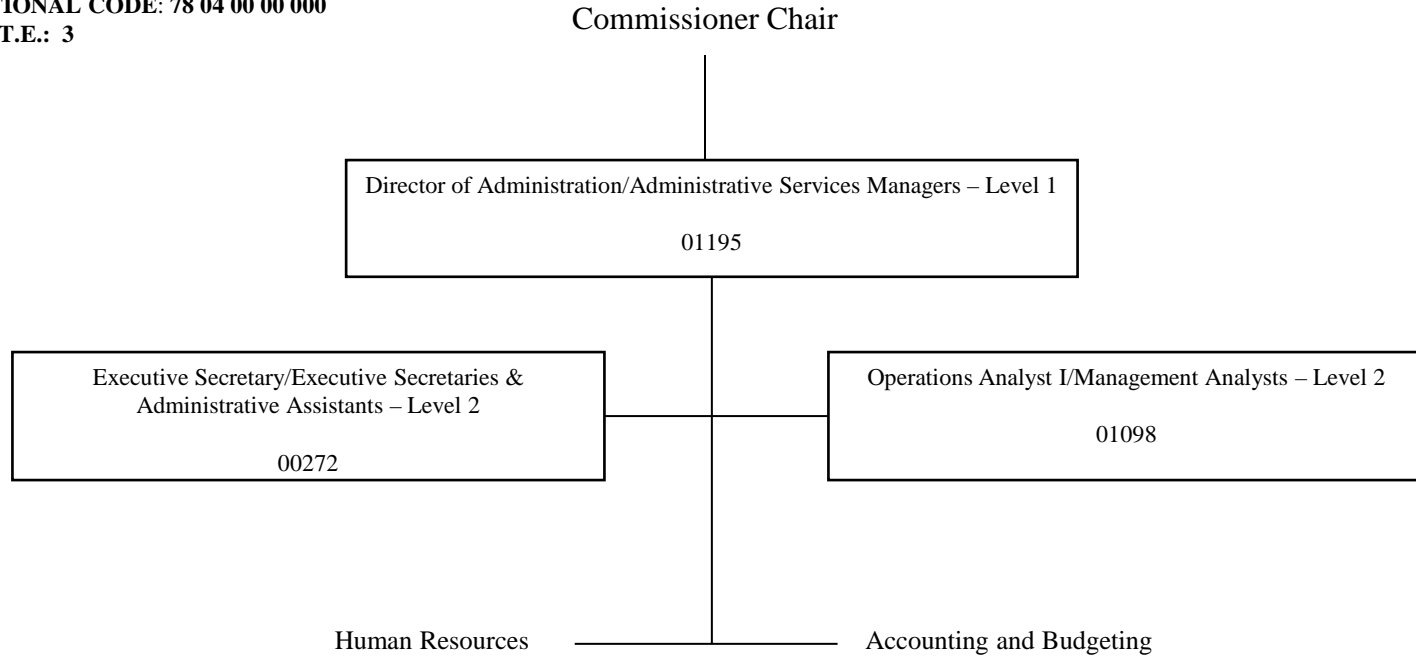
Parole Examiner/Probation Officers &
Correctional Treatment Specialist – Level 3
02051

Administrative Assistant II/Executive Secretaries &
Administrative Assistants – Level 3
03050

Staff Assistant/Executive Secretaries &
Administrative Assistants – Level 2
00043, 02094, 02095

**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF ADMINISTRATION
DIRECTOR'S OFFICE**

EFFECTIVE DATE: ___7/1/2014___
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 04 00 00 000
Authorized F.T.E.: 3



**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF ADMINISTRATION
HUMAN RESOURCES**

EFFECTIVE DATE: __7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 04 01 00 000

Authorized F.T.E.: 1

Director of
Administration

Human Resources Administrator/Human Resources Managers – Level 3

00019

**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF ADMINISTRATION
ACCOUNTING AND BUDGETING**

EFFECTIVE DATE: __7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 04 02 00 00

Authorized F.T.E.: 1

Director of
Administration

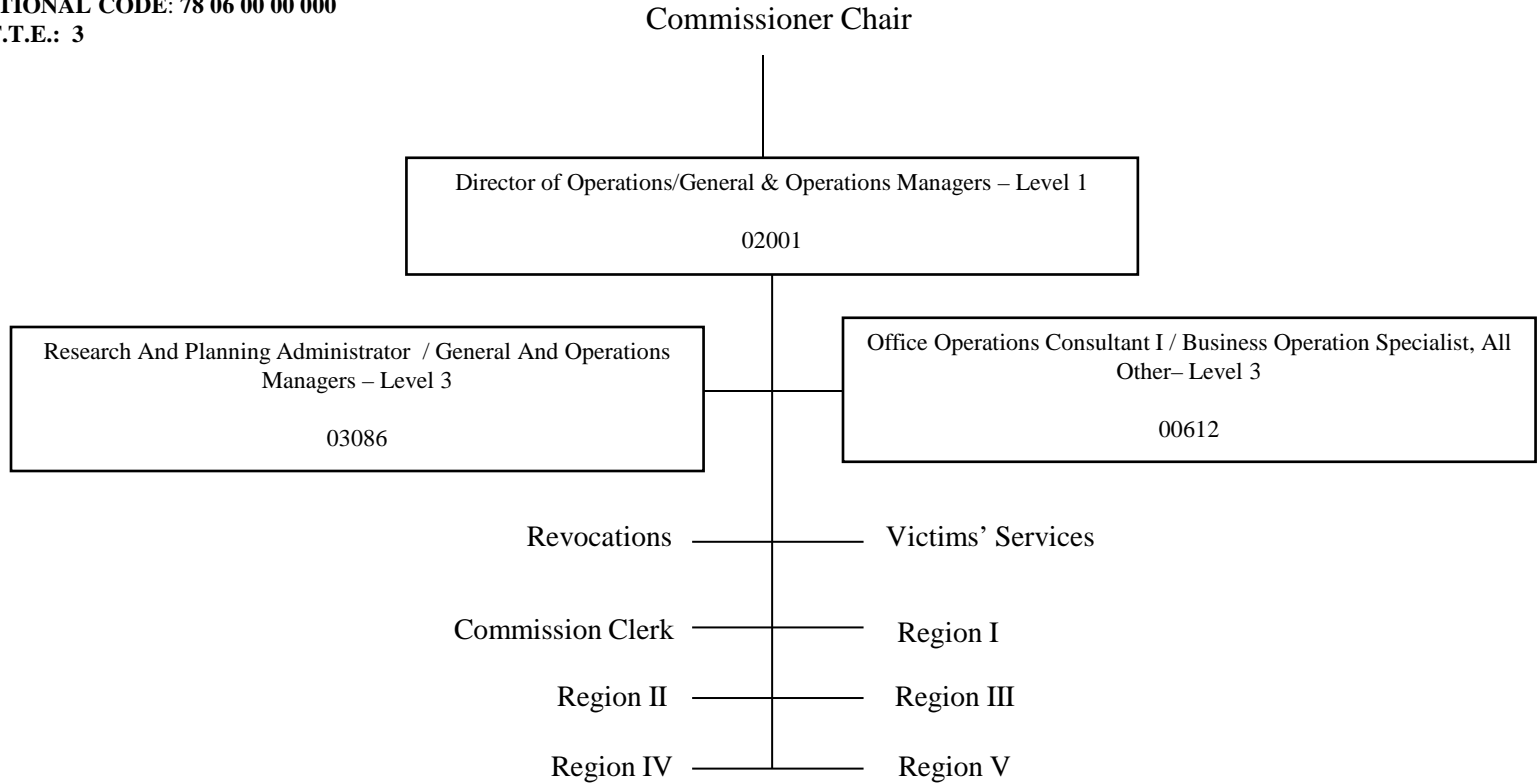


Accounting & Budgeting Administrator/Financial Managers – Level 3

00598

**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
DIRECTOR'S OFFICE**

EFFECTIVE DATE: __7/1/2014_____
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 06 00 00 000
Authorized F.T.E.: 3



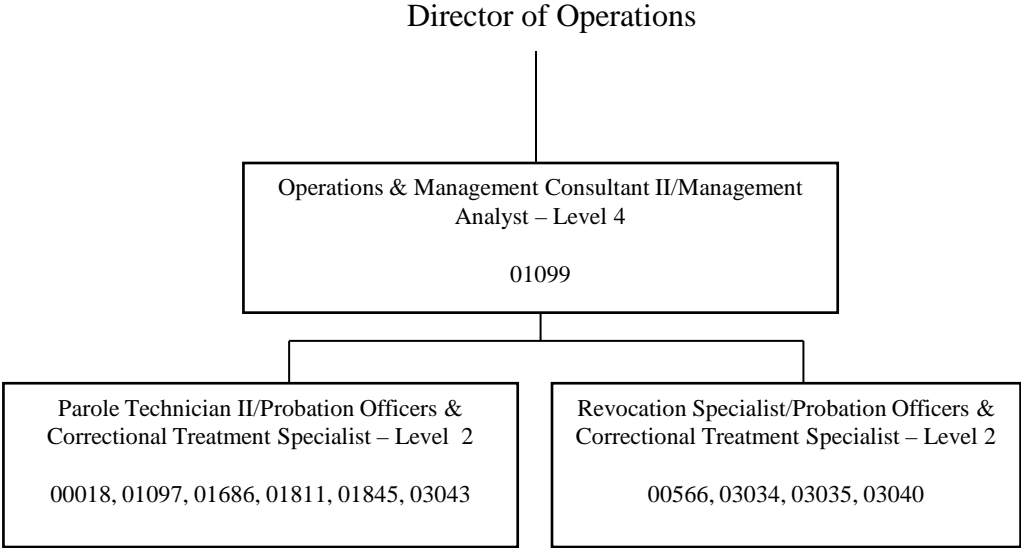
**FLORIDA COMMISSION ON OFFENDER REVIEW
REVOCATIONS**

EFFECTIVE DATE: __7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 01 00 000

Authorized F.T.E.: 11



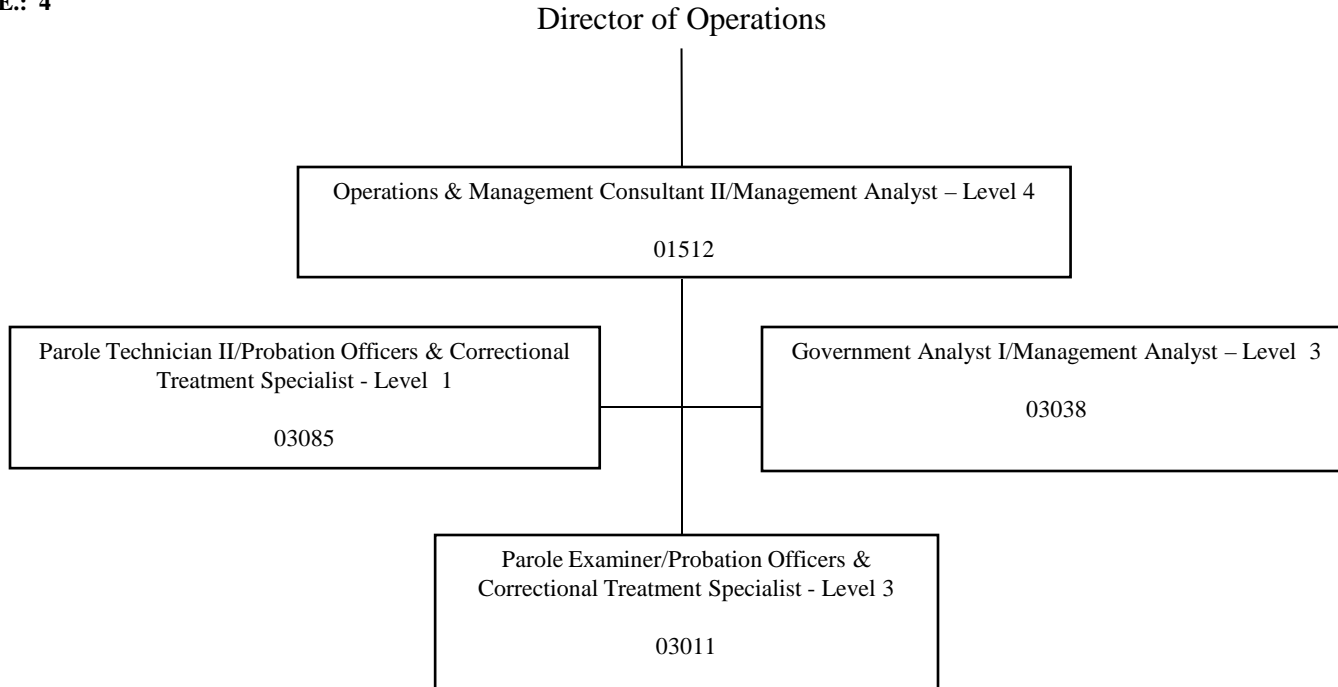
**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
VICTIMS' SERVICES**

EFFECTIVE DATE: __7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 02 01 000

Authorized F.T.E.: 4



FLORIDA COMMISSION ON OFFENDER REVIEW

**DIVISION OF OPERATIONS
IMAGING**

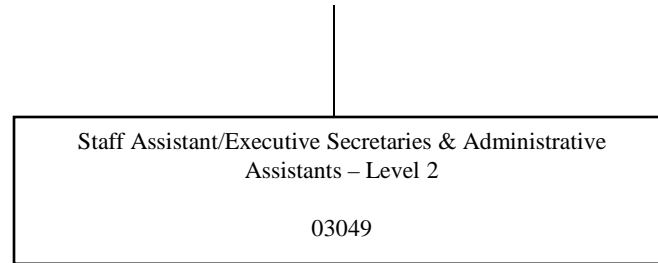
EFFECTIVE DATE: __7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 03 00 000

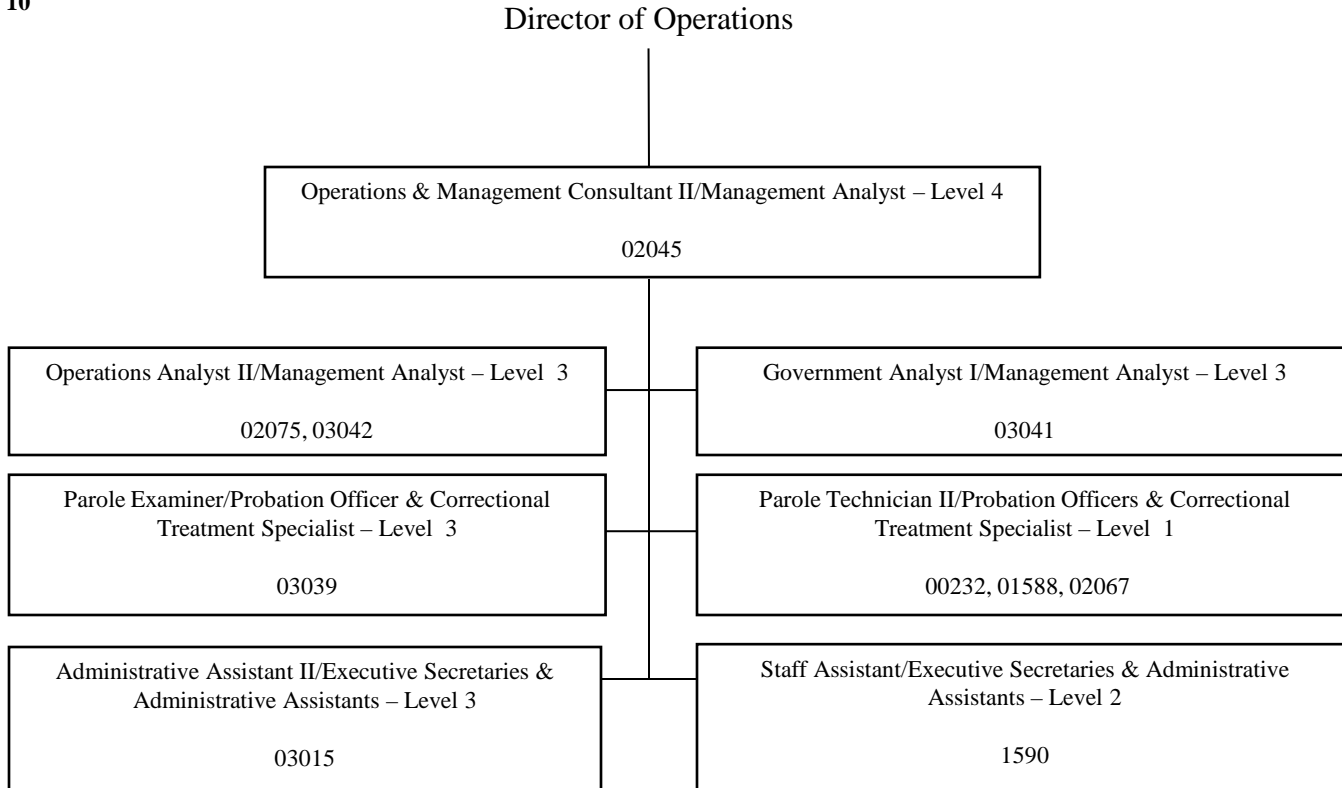
Authorized F.T.E.: 1

Operations & Management Consultant II



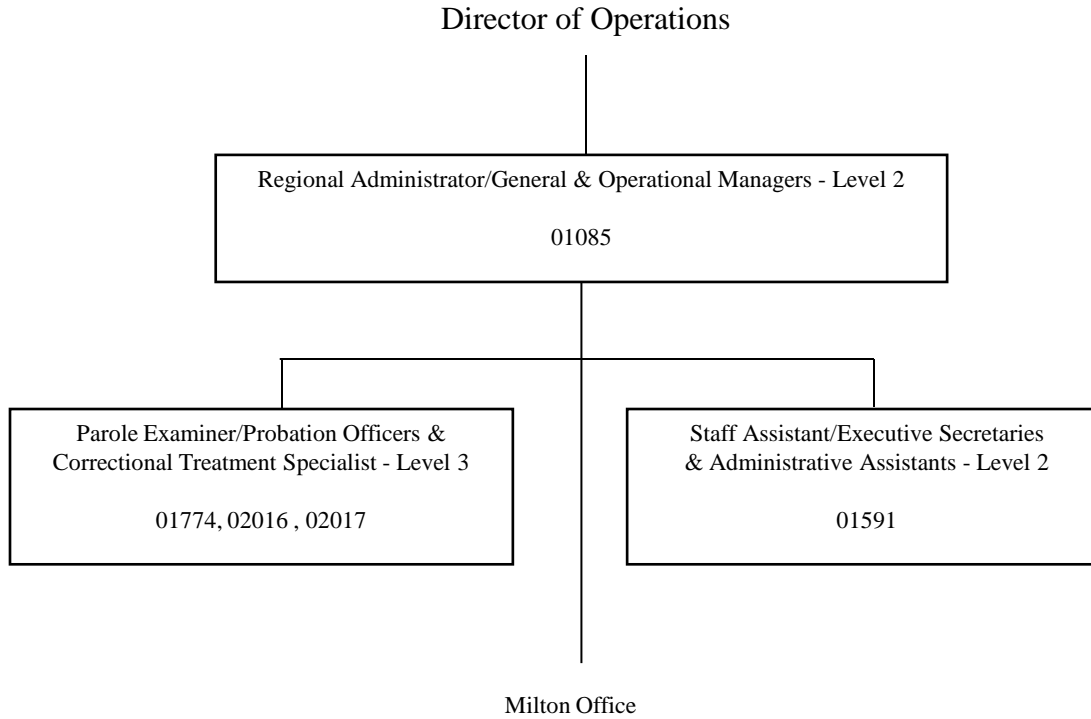
**FLORIDA PAROLE COMMISSION
DIVISION OF OPERATIONS
OFFICE OF THE COMMISSION CLERK**

EFFECTIVE DATE: ___7/1/2014___
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 06 04 00 000
Authorized F.T.E.: 10



**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION I – QUINCY**

EFFECTIVE DATE: __7/1/2014_____
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 06 05 01 000
Authorized F.T.E.: 5



**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION I – MILTON**

EFFECTIVE DATE: __7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 05 01 010

Authorized F.T.E.: 2

Regional Administrator

Parole Examiner/Probation Officers &
Correctional Treatment Specialist - Level 3

00580, 01493

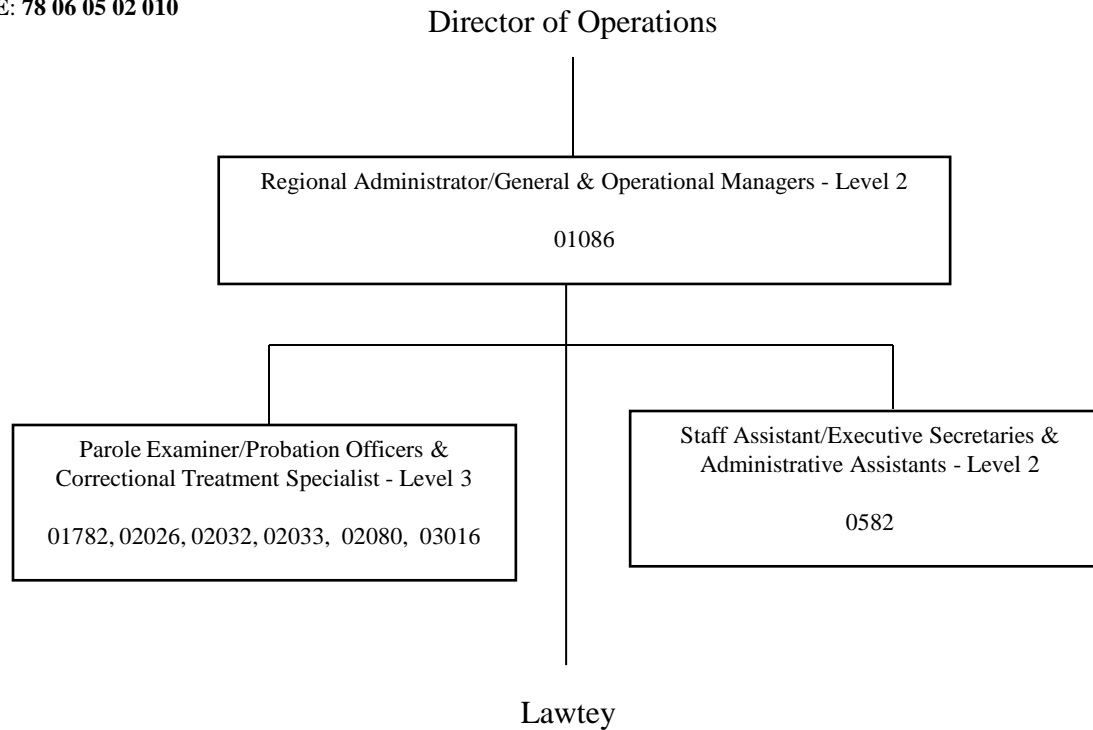
**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION II – JACKSONVILLE**

EFFECTIVE DATE: ___7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 05 02 010

Authorized F.T.E.: 8



**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION II – LAWTEY**

EFFECTIVE DATE: ____7/1/2014____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 05 02 000

Authorized F.T.E.: 3

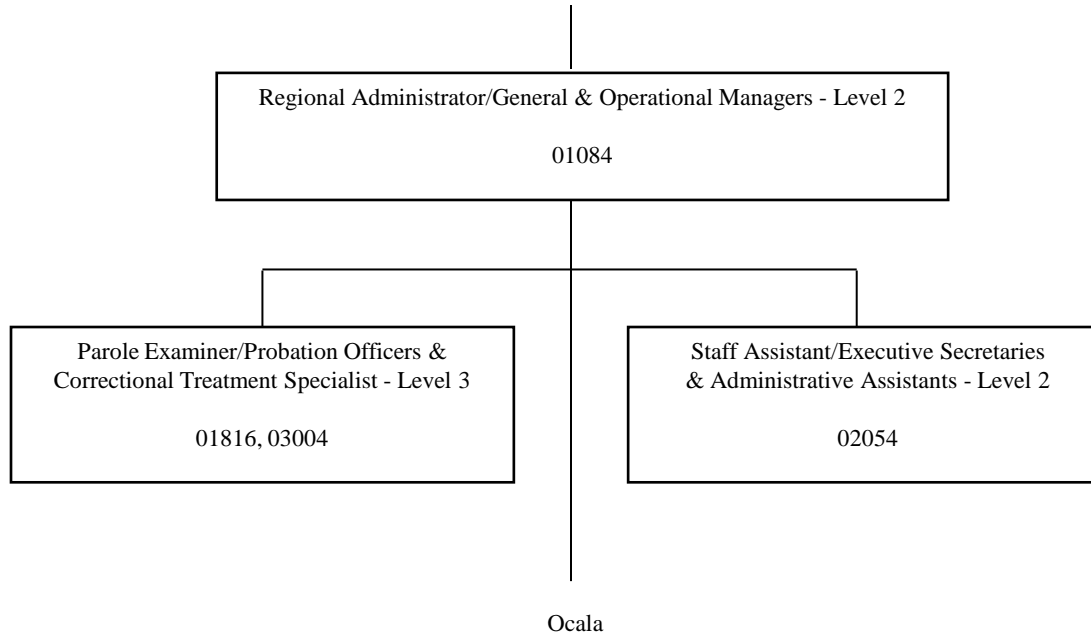
Regional Administrator

Parole Examiner/Probation Officers &
Correctional Treatment Specialist - Level 3
01808, 02007, 02025

**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION III – COCOA**

EFFECTIVE DATE: ___7/1/2014_____
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 06 05 03 000
Authorized F.T.E.: 4

Director of Operations



**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION III – OCALA**

EFFECTIVE DATE: ___7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 05 03 010

Authorized F.T.E.: 4

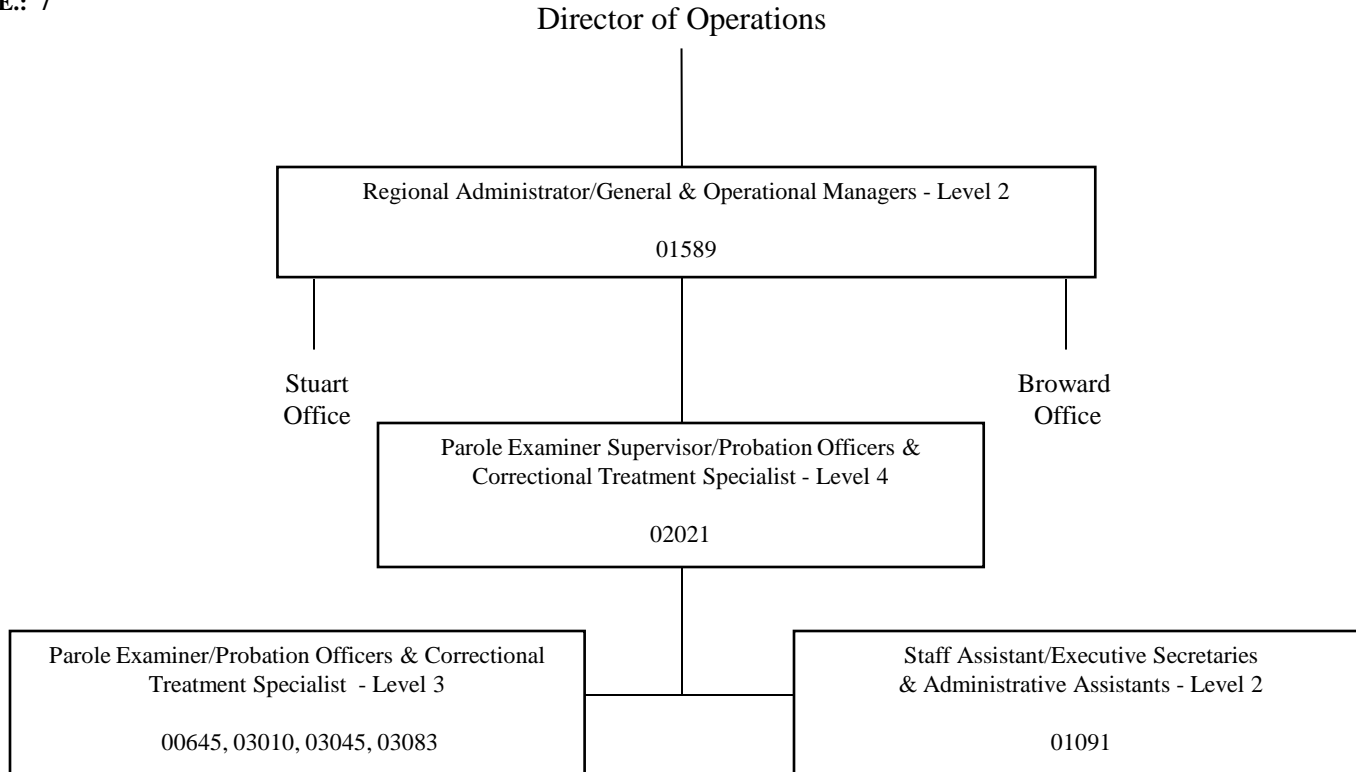
Regional Administrator

Parole Examiner/Probation Officers &
Correctional Treatment Specialist - Level 3

01783, 02003, 02012, 03012

**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION IV – MIAMI/DADE**

EFFECTIVE DATE: ____7/1/2014_____
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 06 05 04 000
Authorized F.T.E.: 7



**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION IV – STUART**

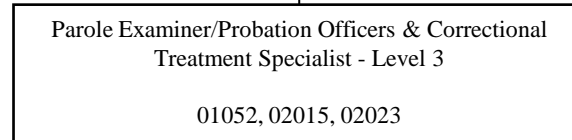
EFFECTIVE DATE: ____7/1/2014____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 05 04 020

Authorized F.T.E.: 3

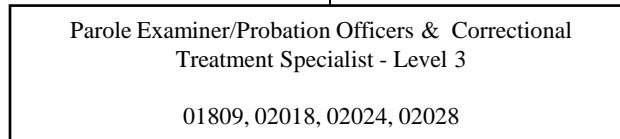
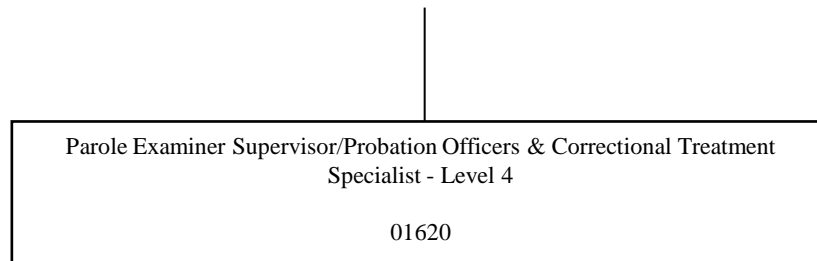
Regional Administrator



**FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION IV – BROWARD**

EFFECTIVE DATE: ___7/1/2014___
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 06 05 04 030
Authorized F.T.E.: 5

Regional Administrator



**FLORIDA COMMISSION ON OFFENDER REVIEW
 DIVISION OF OPERATIONS
 REGION V – TAMPA**

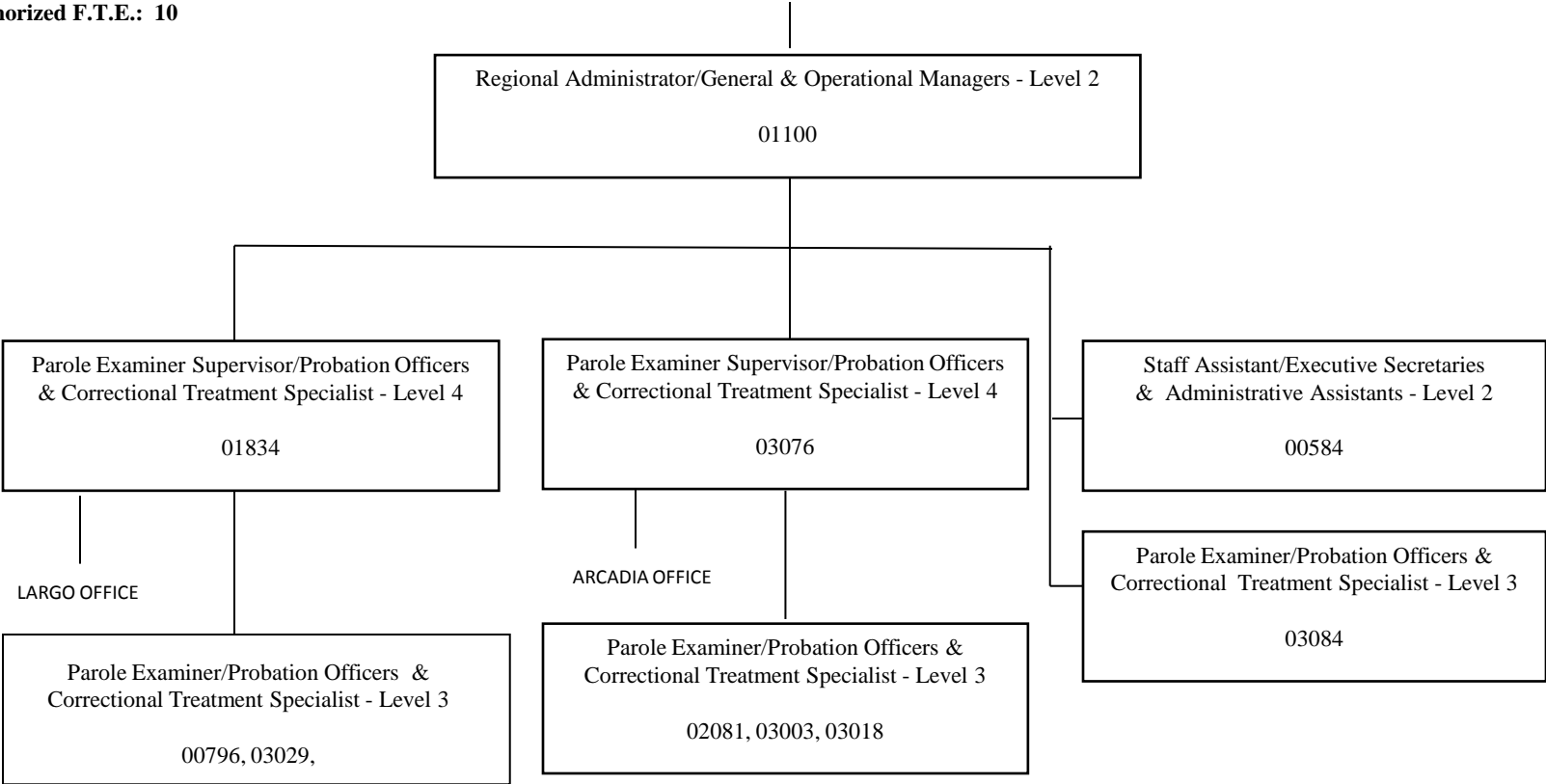
EFFECTIVE DATE: ___7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 05 05 000

Authorized F.T.E.: 10

Director of Operations



FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION V – ARCADIA

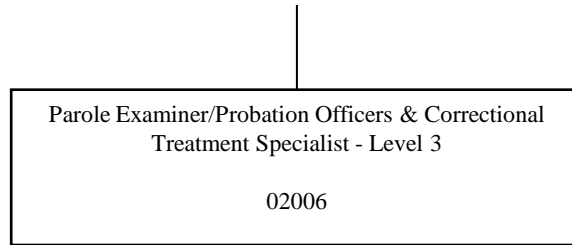
EFFECTIVE DATE: ___7/1/2014_____

APPROVED BY: _____

ORGANIZATIONAL CODE: 78 06 05 05 010

Authorized F.T.E.: 1

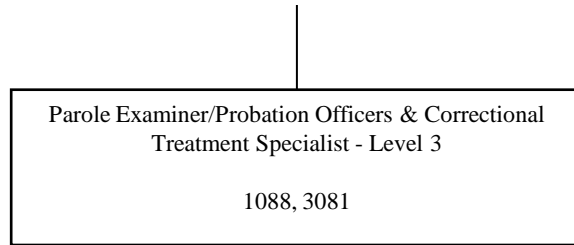
Parole Examiner Supervisor



FLORIDA COMMISSION ON OFFENDER REVIEW
DIVISION OF OPERATIONS
REGION V – LARGO

EFFECTIVE DATE: ___7/1/2014_____
APPROVED BY: _____
ORGANIZATIONAL CODE: 78 06 05 05 020
Authorized F.T.E.: 2

Parole Examiner Supervisor



Agency-Level Unit Cost Summary - Exhibit VI:

COMMISSION ON OFFENDER REVIEW	FISCAL YEAR 2013-14			
SECTION I: BUDGET	OPERATING			FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			8,368,176	0
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			386,160	0
FINAL BUDGET FOR AGENCY			8,754,336	0
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>				
Conditional Release * Number of conditional and addiction recovery cases handled	7,934	54.24	430,335	
Offender Revocations * Number of revocation determinations	1,768	1,265.69	2,237,736	
Clemency Services * Number of clemency cases completed	7,636	564.00	4,306,707	
Parole Determination * Number of parole and conditional medical release decisions	1,457	649.78	946,735	
Victims' Services * Number of victim assists	23,112	31.80	735,064	
TOTAL			8,656,577	
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER				
REVERSIONS				97,763
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				8,754,340
SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY				

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.

(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.

(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.

(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Florida Commission on Offender Review

Contact: Karen Huff

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2013 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2015-2016 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2015-2016 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

* R/B = Revenue or Budget Driver

Florida Commission on Offender Review

Post-Incarceration Enforcement and Victims' Rights Program Exhibits or Schedules

Florida Commission on Offender Review

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015-16	
Department Title:	Florida Commission on Offender Review
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	78010000 - Post-Incarceration Enforcement and Victims' Rights
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	33729	(A)		33729
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	4213	(D)		4213
ADD: Committed Funds	29516	(E)	(29516)	0
Total Cash plus Accounts Receivable	67458	(F)	(29516)	37942
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: Due To	4213	(J)		4213
Unreserved Fund Balance, 07/01/___	63245	(K)	(29516)	33729 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: Florida Commission on Offender Review
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds; 63,245.00 (A)
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description 29,516.00 (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 33,729.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 33,729.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Florida Commission on Offender Review **Budget Period 2015-16**
Budget Entity: 78010000

(1) <u>SECTION I</u>	(2) ACTUAL FY 2013-14	(3) ESTIMATED FY 2014-15	(4) REQUEST FY 2015-16
Interest on Debt	(A) N/A	N/A	N/A
Principal	(B) N/A	N/A	N/A
Repayment of Loans	(C) N/A	N/A	N/A
Fiscal Agent or Other Fees	(D) N/A	N/A	N/A
Other Debt Service	(E) N/A	N/A	N/A
Total Debt Service	(F) N/A	N/A	N/A

Explanation: _____

SECTION II

ISSUE: _____

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) June 30, 2014	(5) June 30, 2015
(6)		(7) ACTUAL FY 2013-14	(8) ESTIMATED FY 2014-15	(9) REQUEST FY 2015-16
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2014	June 30, 2015
		ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2015-16

Department: Florida Commission on Offender Review

Chief Internal Auditor: Gina Giacomo

Budget Entity: 78010000

Phone Number: (850) 488-3415

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
N/A					

Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Commission on Offender Review
Agency Budget Officer/OPB Analyst Name: Karen Huff/Kristen Manalo

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)				
Action	78	01	00	00	00

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)					
	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)					
	Yes				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)					
	Yes				
1.4 Has security been set correctly? (CSDR, CSA)					
	Yes				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?					
	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?					
	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?					
	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?					
	Yes				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.					
	N/A				

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")					
	Yes				

		Program or Service (Budget Entity Codes)				
Action		78	01	00	00	00
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		78	01	00	00	00
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Yes				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #14-001?	Yes				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				

		Program or Service (Budget Entity Codes)				
Action		78	01	00	00	00
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 28 and 88 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Yes				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes				
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA Report should print "No Records Selected For Reporting")	Yes				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	No				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)				
Action		78	01	00	00	00
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes				

Action		Program or Service (Budget Entity Codes)				
		78	01	00	00	00
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						

		Program or Service (Budget Entity Codes)				
Action		78	01	00	00	00
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Yes				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Yes				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Yes				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Yes				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Yes				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Yes				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

		Program or Service (Budget Entity Codes)				
Action		78	01	00	00	00
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Yes				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Yes				
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Yes				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Yes				
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Yes				
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Yes				
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Yes				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Yes				
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				

		Program or Service (Budget Entity Codes)				
Action		78	01	00	00	00
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	No				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Yes				
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.						
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
18. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						

	Program or Service (Budget Entity Codes)				
Action	78	01	00	00	00

19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes			