



STATE OF FLORIDA
Department of Military Affairs
Office of the Adjutant General

St. Francis Barracks, P.O. Box 1008
St. Augustine, Florida 32085-1008

LEGISLATIVE BUDGET REQUEST

Department of Military Affairs

St. Augustine

October 15, 2008

Mr. Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director
House Policy and Budget Council
418 Capitol
Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director
Senate Fiscal Policy & Calendar Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Department of Military Affairs 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 2009-10 Fiscal Year. This submission has been approved by Major General Douglas Burnett, The Adjutant General.

Sincerely,

Douglas Burnett
Major General
The Florida National Guard
The Adjutant General

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:	Department of Military Affairs		
Contact Person:	Edward Bouza	Phone Number:	904-823-0203
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	The Department of Military Affairs does not have any pending litigation.		
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:			
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	
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).			

 COL A03
 AGY REQUEST
 FY 2009-10
 POS AMOUNT PRIORITY CODES

MILITARY AFFAIRS, DEPT OF			62000000
CAPITAL IMPROVEMENT PLAN			9900000
MAINTENANCE AND REPAIR		1	990M000
GENERAL REVENUE FUND.....	15,192,000		1000

=====

SCH VIIIA NARR 09-10 NOTES:

The purpose of these projects is to continue posturing the Guard to successfully execute its state and federal emergency and military missions in the 21st Century by renovating state readiness centers (armories) to meet state and federal building codes, benefiting from energy saving upgrades while maintaining structural integrity and safety. Additional emphasis will be placed on force protection measures such as fencing, barricading and security. The program will encompass readiness center renovations, including assessment, design, construction, furniture, furnishings, as well as program administration costs (i.e., human resources, labor, etc.), as well as operating equipment such as vehicles, lifts, loaders, etc. for fund and project execution.

STORAGE FACILITY, ST AUGUSTINE	\$ 192,000
READY CENTERS REVITALIZATION PLAN	15,000,000

This is a statewide issue that supports:

Agency Goal Number 1: Provide military organizations that are trained and ready to meet the needs of national, state and local authorities.

ARMORY SUPPORT		2	4300000
GENERAL REVENUE FUND.....	370,000		1000

=====

SCH VIIIA NARR 09-10 NOTES:

This issue funds an energy increase for the state's 56 armories. Rising fuel costs and increased summer heat have caused a dramatic increase in the amount of energy required to operate an armory. Additionally, the department is in the middle of a multi-year revitalization of its armories. This effort includes new air conditioning for rooms and buildings that were never air conditioned in the past. The requested amount represents three years of growth as last year's increase was funded with non-recurring dollars. This issue is critical because a unit's armory is its 'nerve center'. Training, maintenance, deployment preparation, and administration all take place at the armory.

This issue is statewide and supports:

Agency Goal #1: Provide military units that are trained and ready to meet the needs of national, state and local authorities.

 COL A03
 AGY REQUEST
 FY 2009-10
 POS AMOUNT PRIORITY CODES

MILITARY AFFAIRS, DEPT OF			62000000
WORKLOAD			3000000
INCREASE LEGAL SERVICE FEES		3	3000470
GENERAL REVENUE FUND.....	50,000		1000

=====

SCH VIIIA NARR 09-10 NOTES:

During recent years, the Department has had a marked increase in legal requirements. The current remodeling of existing older armories and the closing of outdated facilities has generated a myriad of legal issues. Additionally, the increase in National Guard state activations have resulted in several line-of-duty injuries, which have created an additional legal workload. The department does not currently have a full time state position for an attorney. All state legal work has to be contracted or forwarded to the Attorney General's office for action.

This issue benefits St. Johns County and supports:

Agency Goal #6: Provide effective executive direction and support services.

AGENCY-WIDE INFORMATION TECHNOLOGY			3620000
INTEGRATED EMERGENCY OPERATIONS			
MANAGEMENT INFORMATION SYSTEM		4	36210C0
GENERAL REVENUE FUND.....	75,000		1000

=====

SCH VIIIA NARR 09-10 NOTES:

In FY 05-06, the legislature funded the development of IOEMS to support the Florida National Guard when the Governor calls them to State Active Duty (SAD). The system converts federal data to usable state data for direct use by the state's many financial management systems. IEOMS has dramatically improved the department's responsiveness to National Guard service members, Florida vendors and the citizens of Florida. Because the National Guard has a 20% turnover of members each year and the federal databases frequently change, IEOMS has to be constantly modified to extract the needed data to provide a timely response. Additionally, National Guard turnover and promotions create a need for an annual training class to teach National Guard service members how to use the modules. This request is essential to fund software changes and hardware replacement required to keep the system ready at a moments notice.

This issue is statewide and supports:

Agency Goal #2: Provide military organizations that are trained and equipped to protect life and property and preserve peace, order and public safety.

COL A03			
AGY REQUEST			
FY 2009-10			
POS	AMOUNT	PRIORITY	CODES

MILITARY AFFAIRS, DEPT OF			62000000
EQUIPMENT NEEDS			2400000
INFORMATION TECHNOLOGY			
INFRASTRUCTURE REPLACEMENT		5	24010C0
GENERAL REVENUE FUND	160,518		1000
TRUST FUNDS	88,557		2000

TOTAL ISSUE.....	249,075		
	=====		

SCH VIIIA NARR 09-10 NOTES:

This represents the replacement of 25% of the department's existing computer hardware and software as prescribed by state standards. This equipment not only fills the daily administrative requirements but is critical when the Governor calls the National Guard to state active duty (SAD). The replacement of this specialized equipment is required to maintain compatibility and connectivity with other state and federal agencies and will allow the continuation of the current level of operations.
 This issue is statewide and supports:
 Agency Goal #2: Provide military organizations that are trained and equipped to protect life and property and preserve peace, order and public safety and
 Agency Goal #6: Provide effective execution and support services.

WORKLOAD			3000000
PAY RAISES FOR MILITARY PERSONNEL		6	3000A30
GENERAL REVENUE FUND	62,203		1000
TRUST FUNDS	5,613		2000

TOTAL ISSUE.....	67,816		
	=====		

SCH VIIIA NARR 09-10 NOTES:

Section 250.10(1), Florida Statute authorizes the Department of Military Affairs to pay select individuals (who are also in the Florida National Guard) in accordance with Department of Defense military pay tables.
 The Department has twelve of these individuals that are paid according to their military ranks.
 These individuals must meet all federal requirements for appointment, promotion and retention in the military.
 The requested amount is based on a projected federal military raise of 3.9%.
 This issue benefits St. Johns County and supports:
 Agency Goal #1: Provide military organizations that are trained and ready to meet the needs of national, state, and local authorities.

 COL A03
 AGY REQUEST
 FY 2009-10
 POS AMOUNT PRIORITY CODES

MILITARY AFFAIRS, DEPT OF			62000000
NATIONAL GUARD YOUTH BENEFIT			
PROGRAM			4200000
ABOUT FACE PROGRAM		7	4200600
TRUST FUNDS.....	3,500,000		2000
	=====		

SCH VIIIA NARR 09-10 NOTES:

The About Face program provides both a summer and a year-round after-school life preparation program at armories around the state for economically disadvantaged and at-risk youth from ages 13-17. Both the summer and after-school programs provide schoolwork assistance, focusing on life skills that enhance effective group behavior. The training includes computer skills, basic problem solving, decision making and reasoning skills. This program allows the National Guard to give to the local community by providing role models and a safe place for at-risk youth to learn.

This issue is statewide and supports:

Agency Goal #4: Provide training assistance to those at risk via About Face, Forward March and Youth Challenge.

FORWARD MARCH PROGRAM		8	4200500
TRUST FUNDS.....	1,700,000		2000
	=====		

SCH VIIIA NARR 09-10 NOTES:

The Forward March program provides job-readiness services at selected armories around the state for WAGES recipients, who are referred to this program by local workforce development boards and the Department of Children and Families (DCF). The program emphasizes functional life skills; computer literacy; interpersonal relations; critical thinking skills; business skills and other critical skills that are required to gain employment. Upon completion of the program, Forward March refers graduates to local workforce development boards for employment and/or further educational placement.

This issue is statewide and supports:

Agency Goal #4: Provide training assistance to those at risk via About Face, Forward March and Youth Challenge.

 COL A03
 AGY REQUEST
 FY 2009-10
 POS AMOUNT PRIORITY CODES

MILITARY AFFAIRS, DEPT OF 62000000
 WORKER COMPENSATION FOR STATE
 ACTIVE DUTY 9 4500000
 GENERAL REVENUE FUND..... 1,700,000 1000
 =====

SCH VIIIA NARR 09-10 NOTES:

Chapter 250.34, Florida Statutes includes a mechanism to cover worker compensation paid on members of the Florida National Guard called to State Active Duty (SAD) by the Governor. Section 250.34(3), FS states "the Division of Risk Management shall forward each January to the Department of Military Affairs, an invoice of the payments and associated legal costs made under this subsection during the prior calendar year. The Department of Military Affairs shall incorporate the amount of the invoice in its annual budget request that begins the following July." These funds are to pay the 2009 costs of all worker compensation costs associated with injuries sustained by Florida National Guard including Mr. Matthew Moore.

EQUIPMENT NEEDS 2400000
 ADDITIONAL EQUIPMENT 10 2402000
 TRUST FUNDS..... 217,222 2000
 =====

SCH VIIIA NARR 09-10 NOTES:

This issue funds, in part, the purchase of three hazardous material containers for use at the Ensslin Armory in St. Augustine. These containers will ensure the department meets existing environmental protection laws. This purchase supports one of the department's cooperative agreements and is 100% federally funded. This issue benefits St. Johns County and supports: Agency Goal #5: Process federal funds in strict compliance with applicable regulations and guidelines.

ADDITIONAL EQUIPMENT - MOTOR
 VEHICLE FOR CAMP BLANDING 11 2402050
 TRUST FUNDS..... 105,800 2000
 =====

SCH VIIIA NARR 09-10 NOTES:

This issue requests funds to purchase vehicles for Camp Blanding Joint Training Facility to support its training mission.

 COL A03
 AGY REQUEST
 FY 2009-10
 POS AMOUNT PRIORITY CODES

MILITARY AFFAIRS, DEPT OF 62000000
 EQUIPMENT NEEDS 2400000
 ADDITIONAL EQUIPMENT - MOTOR
 VEHICLE FOR CAMP BLANDING 11 2402050

1. One of our state vehicles will surpass state guidelines for replacement in FY08/09. It is more cost effective to purchase a new vehicle than to maintain the present one.
 2. A pick-up truck to carry tools and equipment from one job site to another, in and around the training center.
 3. Integrated Training Area Management (ITAM) restores landing zones, firing points and other portions of the training land by adding topsoil, fertilizer, seed and vegetation. A compact tractor is necessary to move materials, dig, and pull harvesting equipment
- This issue benefits Clay County and supports:
 Agency Goal # 1: Provide military organizations that are trained and ready to meet the needs of national, state and local authorities, and
 Agency Goal # 5: Process federal funds in strict compliance with applicable regulations and guidelines.

REPLACEMENT EQUIPMENT 12 2401000
 TRUST FUNDS..... 184,000 2000
 =====

SCH VIIIA NARR 09-10 NOTES:

This issue requests \$184,000 to replace equipment that supports the federal cooperative agreements. The replacement of this specialized equipment is required to maintain current level of operations. This equipment is used to directly support the Florida National Guard and is 100% federally funded.

This issue is statewide and supports:

Agency Goal #2: Provide military organizations that are trained and equipped to protect life and property and preserve peace, order and public safety.

WORKLOAD 3000000
 FEDERAL/STATE COOPERATIVE AGREEMENT
 SUPPORT 13 3000310

TRUST FUNDS..... 5.00 204,134 2000
 =====

SCH VIIIA NARR 09-10 NOTES:

The Department of Military Affairs requests \$204,134 to fund 5 new FTE to meet increased needs for the Florida National Guard. Annually, the Department signs some 32 different cooperative agreements with the Department of Defense to provide

 COL A03
 AGY REQUEST
 FY 2009-10
 POS AMOUNT PRIORITY CODES

MILITARY AFFAIRS, DEPT OF			62000000
WORKLOAD			3000000
FEDERAL/STATE COOPERATIVE AGREEMENT			
SUPPORT	13		3000310

support directly to the Florida National Guard. These agreements currently fund 190 of the Department's 334 FTE's. These 5 new positions are supported 100% from federal funds. These positions are essential to the daily operations of the Florida National Guard and bring additional employment to the state.
 This issue benefits St. Johns and Clay Counties and supports:
 Agency Goal Number 1: Provide military organizations that are trained and ready to meet the needs of national, state and local authorities, and
 Agency Goal Number 5: Process federal funds in strict compliance with applicable regulations and guidelines.

UNIQUE NON-STATE PROJECTS			5000000
MINOR REPAIRS TO CAMP BLANDING			
STRUCTURES	14		5003050

TRUST FUNDS.....	223,000		2000
	=====		

SCH VIIIA NARR 09-10 NOTES:

This issue requests \$223,000 to repair/renovate and maintain buildings throughout Camp Blanding. The Quonset Huts at Camp Blanding have aged to the point where repairs and/or upgrades are uneconomical. The Camp Blanding Master Plan includes replacement of the Quonset Huts with Cottages. Approximate cost: 180,000.00 Replacement of existing concrete stairs and decks with pressure treated or marine lumber would be more cost effective in construction and future maintenance and repair and is necessary for the preservation of various buildings at Camp Blanding. Approximate cost: \$43,000.00

CAPITAL IMPROVEMENT PLAN			9900000
SPECIAL PURPOSE		15	990S000

GENERAL REVENUE FUND	4,146,000		1000
TRUST FUNDS	44,662,200		2000

TOTAL ISSUE.....	48,808,200		
	=====		

SCH VIIIA NARR 09-10 NOTES:

The purpose of these projects is to continue posturing the Guard to successfully execute its state and federal emergency and military missions in the 21st Century. Funds requested are to accomplish planning and construction of new facilities

 COL A03
 AGY REQUEST
 FY 2009-10
 POS AMOUNT PRIORITY CODES

MILITARY AFFAIRS, DEPT OF			62000000
CAPITAL IMPROVEMENT PLAN			9900000
SPECIAL PURPOSE		15	990S000

and major maintenance projects necessary to meet ongoing and upcoming program needs.

SHOOT HOUSE, CBJTC	\$ 197,000	- DESIGN
AMMUNITION STORAGE POINT (ASP), CBJTC	12,371,000	- CONSTRUCT
STORAGE FACILITY, MARIANNA	192,000	- CONSTRUCT
CONVOY LIVE FIRE RANGE, CBJTC	260,000	- DESIGN
READINESS CENTER, EGLIN AFB	832,000	- DESIGN
ARMED FORCES RESERVE CENTER	19,326,200	- DESIGN / CONSTRUCT
MULTI-PURPOSE MACHINE GUN RANGE	800,000	- DESIGN
SPECIAL FORCES TRAINING COMPLEX	14,830,000	- DESIGN / CONSTRUCT

	48,808,200	

This is a statewide issue that supports:

Agency Goal Number 1: Provide military organizations that are trained and ready to meet the needs of national, state and local authorities.

TOTAL: MILITARY AFFAIRS, DEPT OF			62000000
BY FUND TYPE			
GENERAL REVENUE FUND	21,755,721		1000
TRUST FUNDS	50,890,526		2000

TOTAL POSITIONS.....	5.00		
TOTAL DEPARTMENT.....	72,646,247		
	=====		

**Military Readiness
62050200**

DEPARTMENT OF MILITARY AFFAIRS
THE ADJUTANT GENERAL
EXECUTIVE DIRECTION

DIRECTOR OF MILITARY
SUPPORT
2 FTE

CAMP BLANDING
TRAINING SITE
27 FTE

AIR GUARD
ADIMINSTRATION
6 FTE

DEPUTY CHIEF OF STAFF
PERSONNEL
21 FTE

STATE
QUARTERMASTER

FACILITY MAINTENANCE
OFFICE
4 FTE

SQM MAINTENANCE
24 FTE

AIR GUARD
MAINTENANCE
10 FTE

Executive Direction and Support Services
62050400

DEPARTMENT OF MILITARY AFFAIRS
THE ADJUTANT GENERAL
EXECUTIVE DIRECTION
10 FTE

INSPECTOR
GENERAL
3 FTE

LEGISLATIVE AFFAIRS
EXTERNAL AFFAIRS
2 FTE

COMMUNICATIONS/
PUBLIC INFORMATION
(MILITARY)

SUPPORT
SERVICES TEAM
9 FTE

STRATEGIC
PLANNING OFFICE
2 FTE

STATE
QUARTERMASTER

PUBLIC
INFORMATION
OFFICE
1 FTE

PRINT
SHOP
1 FTE

INFORMATION
TECHNOLOGY
EXECUTIVE DIRECTION
3 FTE

MAIL
ROOM
2 FTE

PLANNING/
BUDGETING
1 FTE

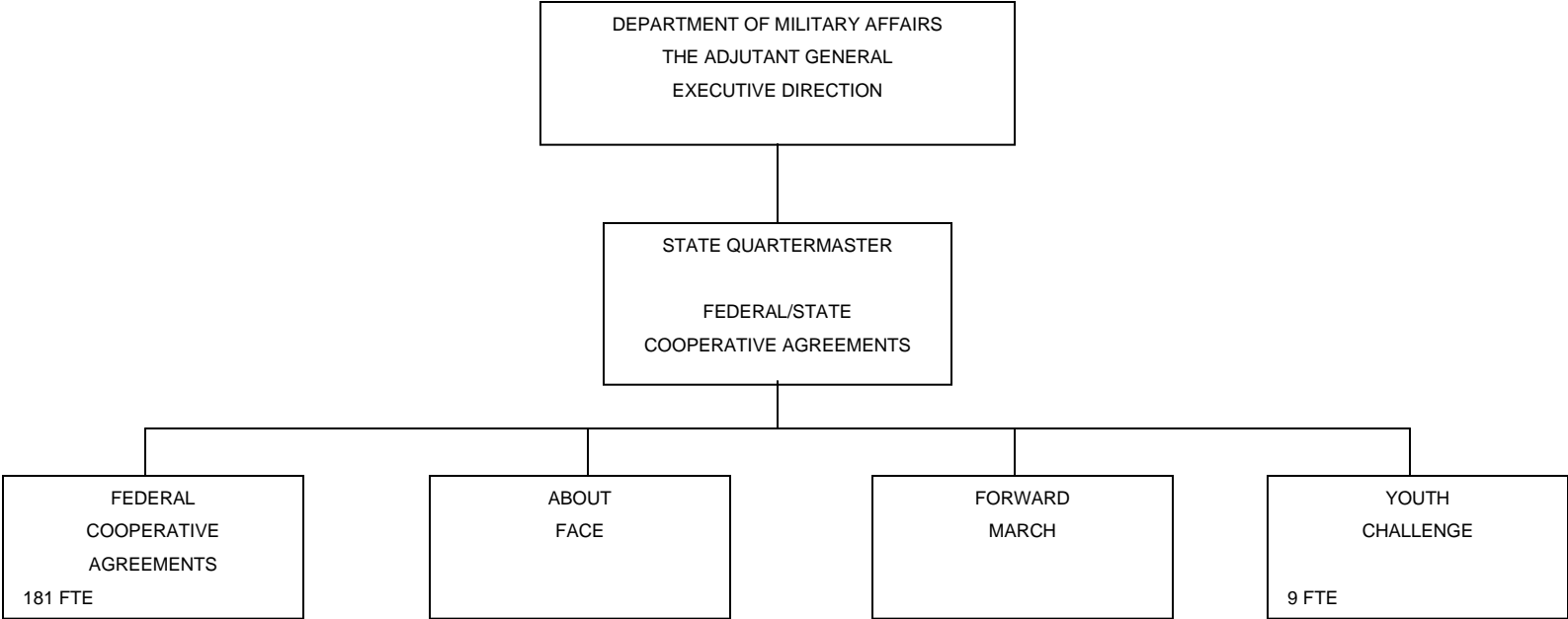
FINANCE/ACCOUNTING
RECORDS MANAGEMENT
PROPERTY MANAGEMENT
10 FTE

PERSONNEL/
HUMAN RESOURCES/
TRAINING
3 FTE

CONTRACT
ADMINISTRATION
1 FTE

PROCUREMENT
GRANTS ADMIN
SUPPLY ROOM
4 FTE

**FEDERAL/STATE COOPERATIVE AGREEMENTS
62050500**



MILITARY AFFAIRS, DEPARTMENT OF		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			62,190,574	12,240,394	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			1,370,844	6,398,861	
FINAL BUDGET FOR AGENCY			63,561,418	18,639,255	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Improve Drug Awareness Among High School Students * Number of school-aged students attending drug awareness presentations		111,240	0.21	23,225	
Number Of Staff Days Devoted To Counterdrug Tasks *		64,683	2.16	139,496	
Provide Counter-drug Training To Law Enforcement Agencies * Number of law enforcement personnel trained (Counterdrug Training Academy at Camp Blanding)		653	143.29	93,569	
Pass Through Federal Department Of Defense Funds To St. Petersburg Junior College To Conduct Multi- Jurisdictional Counterdrug Training * Number of law enforcement personnel trained (Multi-Jurisdictional Counterdrug Training in St. Petersburg)		75,151	67.28	5,056,082	
Recruit, Retain, And Administer To Personnel In The Florida National Guard * Number of soldiers assigned		11,954	399.66	4,777,570	
Assist New Recruits With The State Education Assistance Program * Number of Guard members using State Education Assistance Program		765	2,179.21	1,667,093	
Maintain And Repair Armories * Number of readiness centers under maintenance and repair		56	122,448.75	6,857,130	12,222,874
Provide Quality Training Areas * Number of military and civilian personnel using Camp Blanding training area		320,848	6.04	1,936,993	
Provide Timely Response To Supported Agencies * Number of agencies supported		100	10,419.70	1,041,970	
Provide Liaison Team Training * Number of liaison teams trained		126	2,168.91	273,283	
Execute Department Of Defense Contracts In Florida *		100	302,092.99	30,209,299	6,398,861
Execute The About Face Program * Number of participants supported.		2,460	1,316.39	3,238,330	
Execute The Forward March Program * Number of participants supported.		895	2,243.31	2,007,764	
Execute The Youth Challenge Program * Number of participants who successfully complete the program.		248	12,293.15	3,048,702	
Note: Per Section 64 of Chapter 2008-152, Laws of Florida, the unexpended balance of funds appropriated for the Military Family Readiness Program was immediately reverted. The reversion totaling \$1,622,016 was added in the "Reversions" line of Section III.					
TOTAL				60,370,506	18,621,735
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				3,190,913	17,520
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				63,561,419	18,639,255

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.

LBR Technical Review Checklist

Department/Budget Entity (Service):

Agency Budget Officer/OPB Analyst Name:

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.

Action	Program or Service (Budget Entity Codes)			
	620501	620502	620504	620505

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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 set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	
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 53 of the LBR	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and 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.	Y	Y	Y	Y	
--	---	---	---	---	--

Action		Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
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")	Y	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: 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 56 of the LBR	Y	Y	Y	Y	
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
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					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
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")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	
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.					

Action		Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 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 G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
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 29 of the LBR Instructions).	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y	Y	Y	Y	
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?	Y	Y	Y	Y	
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	Y	Y	Y	Y	
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.	Y	Y	Y	Y	
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	N/A	N/A	N/A	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
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 #09-002?	Y	Y	Y	Y	
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	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	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 24 and 80 of the LBR Instructions.)	Y	Y	Y	Y	
7.16	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 or 363XXC0)?	Y	Y	Y	Y	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	
AUDIT:						
7.18	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")	Y	Y	Y	Y	
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 61 through 64 of the LBR Instructions.					
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.					

Action		Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
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 an appropriation made in the FY 2008-09 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?	Y	Y	Y	Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	
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)?	Y	Y	Y	Y	
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?	Y	Y	Y	Y	
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	N/A	N/A	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	N/A	N/A	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, 000799, 001510 and 001599)?	Y	Y	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	

Action		Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	
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?	Y	Y	Y	Y	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	N/A	N/A	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.)	Y	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	
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?	Y	Y	Y	Y	
8.27	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?	Y	Y	Y	Y	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.31	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)	Y	Y	Y	Y	
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 119 of the LBR Instructions.)					
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 150 of the LBR Instructions.)	Y	Y	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
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)						
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?	Y	Y	Y	Y	
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Action		Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
14. SCHEDULE VIII B-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y	
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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.)	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
15.3	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")	Y	Y	Y	Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	
15.5	Has the agency provided the necessary demand (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.)	Y	Y	Y	Y	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")					
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	

Action	Program or Service (Budget Entity Codes)			
	620501	620502	620504	620505

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions 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.	

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
17.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
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.					