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

September 15, 2015

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

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

Cindy Kynoch, Staff Director
Senate Committee on Appropriations
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 2016-17 Fiscal Year. This submission has been approved by Major General Michael A. Calhoun, The Adjutant General.

Sincerely,

MICHAEL A. CALHOUN
Major General
The Florida National Guard
The Adjutant General

Department of Military Affairs

Exhibits and Schedules

- Schedule IV-B ~ IT Projects ~ Not Applicable to DMA
- Schedule IV-C ~ Recurring IT Budget Planning ~ Not Used in FY17 LBR
- Schedule VI ~ Detail of Debt Service ~ Not Applicable to DMA
- Schedule VII ~ Agency Litigation Inventory ~ Included
- Schedule IX ~ Major Audit Findings ~ Not Applicable to DMA
- Schedule X ~ Organizational Structure ~ Included
- Schedule XI ~ Agency Level Unit Cost ~ Included
- Schedule XII ~ Outsourcing or Privatization ~ Not Applicable to DMA
- Schedule XIII ~ Proposed Consolidated . . . ~ Not Applicable to DMA
- Schedule XIV ~ Variance - Long Range Outlook ~ Due at a later date
- Schedule XV ~ Contract Reporting ~ Not Applicable to DMA
- Technical Checklist ~ Included

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 that would require additional appropriation in excess of $500,000	
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 2016-17 POS	AMOUNT	PRIORITY	CODES
MILITARY AFFAIRS, DEPT OF				62000000
CAPITAL IMPROVEMENT PLAN				9900000
MAINTENANCE AND REPAIR				990M000
FIXED CAPITAL OUTLAY				080000
READY CENTERS REVITAL PLAN			001	086937
GENERAL REVENUE FUND.....		8,000,000		1000

SCH VIIIA NARR 16-17 NOTES: READY CENTERS REVITAL PLAN
$8,000,000 to continue renovating state readiness centers to meet state and federal building codes.
The Florida Armory Revitalization Program continues renovating State Readiness Centers to meet state and federal building codes. National Guard Readiness Centers (Armories) are the core of our hometown based units. The remaining 2 armories are in varying states of disrepair and some are in desperate need of renovation. The revitalization of these readiness centers greatly increases our ability to gain new units with increased capabilities for our state, make the buildings more energy efficient, and directly stimulate the economies of the communities which we serve.

SPECIAL PURPOSE				990S000
FIXED CAPITAL OUTLAY				080000
MAIN/REP/CONST-STATEWIDE			002	083643
GENERAL REVENUE FUND.....		1,700,000		1000

SCH VIIIA NARR 16-17 NOTES: MAIN/REP/CONST-STATEWIDE
$1,700,000 to provide scheduled preventative maintenance. Since 2005, the State of Florida has renovated 50 armories. A recurring maintenance/sustainment program is imperative to sustain the facilities effectively and efficiently while preserving the capital invested in the renovation. This program will provide scheduled preventative maintenance and sustainment to major components over the expected economical life of the components spreading the maintenance expense in a manageable fashion. This will greatly extend the manageable service life of the renovated facility allowing for scheduled minor and major repairs which will save limited funding by reducing the crisis contracting and unscheduled expense of a major system failure.

	COL A03 AGY REQUEST FY 2016-17 POS	AMOUNT	PRIORITY	CODES
MILITARY AFFAIRS, DEPT OF				62000000
STRENGTHENING DOMESTIC SECURITY			003	3960000
GENERAL REVENUE FUND.....		2,000,000		1000

SCH VIIIA NARR 16-17 NOTES:
$2,000,000 to secure and harden state readiness centers to meet security needs of the future.

Governor Rick Scott issued Executive Order #15-137 directing the Adjutant General to take immediate action to secure the Florida guardsmen and women. The DMA in conjunction with the Florida National Guard have developed a plan to secure the state's armories, Field Maintenance Shops and Recruiting and Retention stations. The approximate cost to strengthen domestic security is $8,000,000. Several steps that can be taken include: Installing perimeter fencing at some armories, installing Mylar film and ballistic cover on windows, barricades for Stand-off at over 60 locations, installing Ai-phones, Security and Detection systems. This is a strategic plan spanning over 4 years.

NATIONAL GUARD YOUTH BENEFIT PROGRAM				4200000
ABOUT FACE PROGRAM			004	4200600
GENERAL REVENUE FUND.....		1,250,000		1000

SCH VIIIA NARR 16-17 NOTES:
About Face provides both a summer and a year-round after-school life-preparation program for economically disadvantaged and at-risk youths from 13 through 17 years of age at selected armories around the state. Both summer and after-school programs provide schoolwork assistance, focusing on skills such as teaching students to work effectively in groups; providing basic instruction in computer skills; teaching basic problem-solving, decision-making and reasoning skills; teaching how the business world and free enterprise system work through computer simulations; and teaching home finance and budgeting and other daily life skills. In the after-school program, students must train in academic study skills and basic technical skills that businesses require for employment consideration.

FORWARD MARCH PROGRAM			005	4200500
GENERAL REVENUE FUND.....		750,000		1000

	COL A03 AGY REQUEST FY 2016-17 POS	AMOUNT	PRIORITY	CODES
MILITARY AFFAIRS, DEPT OF				62000000
NATIONAL GUARD YOUTH BENEFIT PROGRAM				4200000
FORWARD MARCH PROGRAM			005	4200500

SCH VIIIA NARR 16-17 NOTES:
Forward March provides job-readiness services at selected armories around the State for Working to Achieve Growth in Employment Skills (WAGES) recipients, who are referred to this program by local workforce development boards and the Department of Children and Families. The Forward March program provides training on topics that directly relate to the skills required for employment and real-world success. The program emphasizes functional life skills; computer literacy; interpersonal relationships; critical thinking skills; business skills; pre-employment and work maturity skills; job search and interview skills; exploring career activities; how to be a successful and effective employee; and some job-specific technical skills. The program also provides extensive opportunities for participants to practice generic job skills in a supervised work setting. Upon completion of the program, Forward March refers graduates to the local workforce development boards for employment and/or further educational placement.

WORKER COMPENSATION FOR STATE ACTIVE DUTY			006	4500000
GENERAL REVENUE FUND.....		148,338		1000

SCH VIIIA NARR 16-17 NOTES:
Section 250.34, Florida Statutes; includes a mechanism to cover worker’s compensation cost 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 (DRM) 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." The amount requested is an estimate based on the amount paid by the Division of Risk Management in FY15-16. The actual amount will be adjusted for when the actual invoice is received in January 2016.

	COL A03 AGY REQUEST FY 2016-17 POS	AMOUNT	PRIORITY	CODES
MILITARY AFFAIRS, DEPT OF				62000000
EQUIPMENT NEEDS				2400000
ADDITIONAL EQUIPMENT - COOPERATIVE AGREEMENT PROGRAM SUPPORT			007	2402110
TRUST FUNDS.....		489,270		2000

SCH VIIIA NARR 16-17 NOTES:
$401,530 of NON-RECURRING appropriation to purchase equipment which supports the federal cooperative agreements.
$ 87,740 of NON-RECURRING appropriation to purchase equipment which supports the Florida National Guard Youth ChalleNGe academy.

The detailed list of the equipment is depicted in the D-3A

THIS EQUIPMENT DIRECTLY SUPPORTS THE FLORIDA NATIONAL GUARD AND IS 100% FEDERALLY FUNDED.

INFORMATION TECHNOLOGY INFRASTRUCTURE REPLACEMENT			008	24010C0
TRUST FUNDS.....		152,700		2000

SCH VIIIA NARR 16-17 NOTES:
These funds will be used to purchase information technology software and hardware.

A portion of this request ($16,200) is Life Cycle Replacement (LCR) at a rate of 25% per year as recommended by the US Army. Typical infrastructure has a life expectancy of 3 years, with some hardware able to survive at a 50% replacement to 4 years. Financially it is not viable to support desktops and laptops past the 3 year life expectancy.

$113,200 will be used to purchase equipment which supports the federal cooperative agreements.
$39,500 will be used to purchase equipment which supports the Florida National Guard Youth ChalleNGe academy.

A detailed list of the equipment is depicted in the D-3A.

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 EQUIPMENT DIRECTLY SUPPORTS THE FLORIDA NATIONAL GUARD AND IS 100% FEDERALLY FUNDED.

	COL A03 AGY REQUEST FY 2016-17 POS	AMOUNT	PRIORITY	CODES
MILITARY AFFAIRS, DEPT OF				62000000
EQUIPMENT NEEDS				2400000
ADDITIONAL EQUIPMENT - CAMP BLANDING			009	2402010
TRUST FUNDS.....		341,950		2000

SCH VIIIA NARR 16-17 NOTES:
These funds will be used to purchase additional equipment to support the training mission at Camp Blanding. Some machines will be used to move equipment, materials and personnel in and around Camp Blanding. Other machines will be used to maintain structures to tall to be reached by any ladder.

The detailed list of the equipment is depicted in the D-3A.

THIS EQUIPMENT DIRECTLY SUPPORTS THE FLORIDA NATIONAL GUARD AND IS 100% FEDERALLY FUNDED.

UNIQUE NON-STATE PROJECTS				5000000
MINOR REPAIRS TO CAMP BLANDING STRUCTURES			010	5003050
TRUST FUNDS.....		200,000		2000

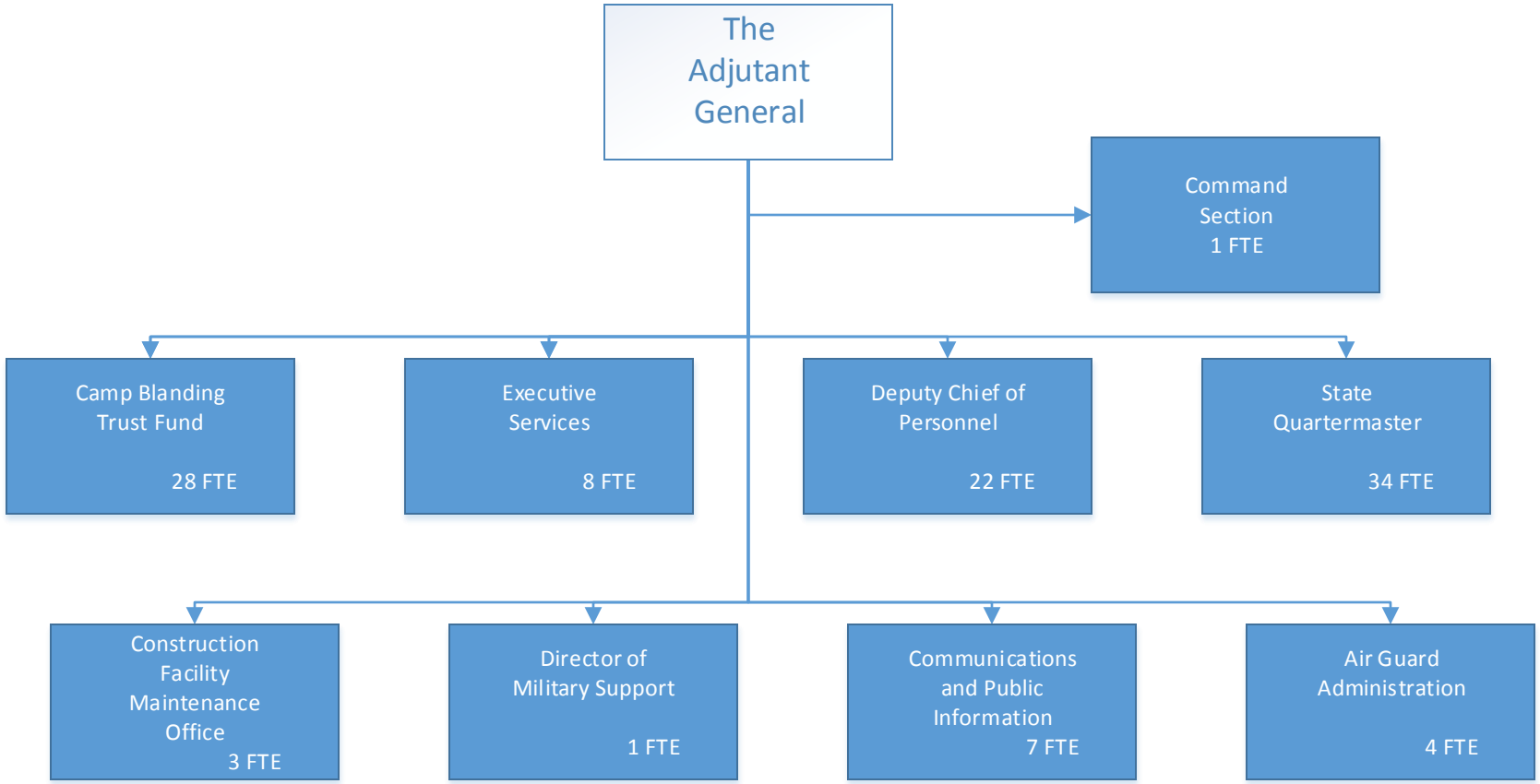
SCH VIIIA NARR 16-17 NOTES:
$200,000 to upgrade and renovate barracks constructed in the 1950’s.
These barracks are exclusively used by state agencies, church groups, youth organizations and other civilian users. These facilities are deteriorating, revealing leaking roofs and mold, and are in desperate need of maintenance and repair. It is difficult to market these buildings in their current condition. A renovation plan for these buildings is in place to elevate the quality of services CBJTC can provide to our civilian users.

	COL A03 AGY REQUEST FY 2016-17 POS	AMOUNT	PRIORITY	CODES
MILITARY AFFAIRS, DEPT OF				62000000
PROGRAM REDUCTIONS				33V0000
VACANT POSITION REDUCTIONS			011	33V1620
	5.00-			
TRUST FUNDS.....		205,230-		2000

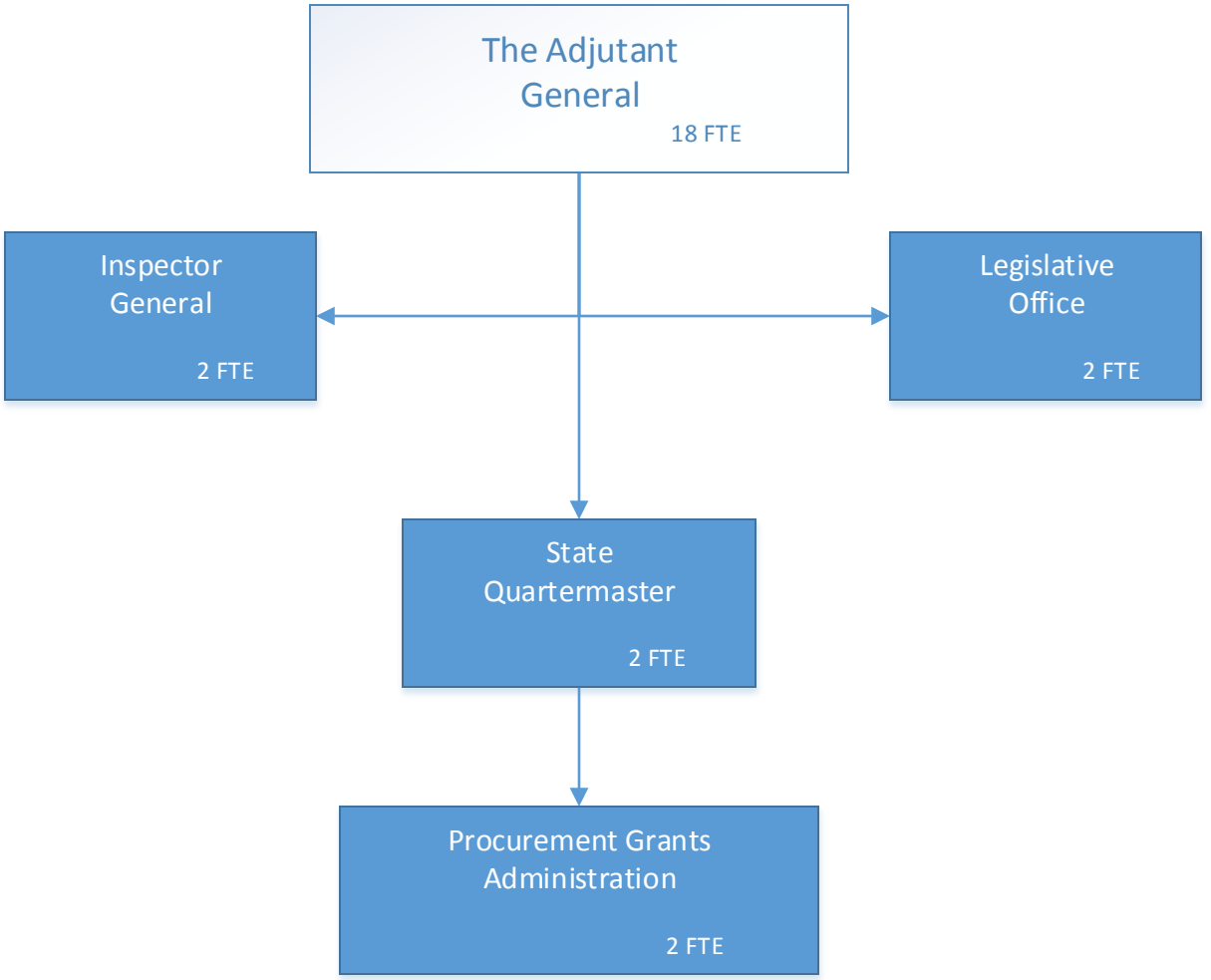
SCH VIIIA NARR 16-17 NOTES:
This issue requests the elimination of THREE (3) positions which have been vacant over ninety days due to lack of federal funding. Also included are TWO (2) Military Security Police positions which have been converted to Title 10 (Active Duty)

TOTAL: MILITARY AFFAIRS, DEPT OF				62000000
BY FUND TYPE				
GENERAL REVENUE FUND		13,848,338		1000
TRUST FUNDS		978,690		2000
TOTAL POSITIONS.....	5.00-			
TOTAL DEPARTMENT.....		14,827,028		

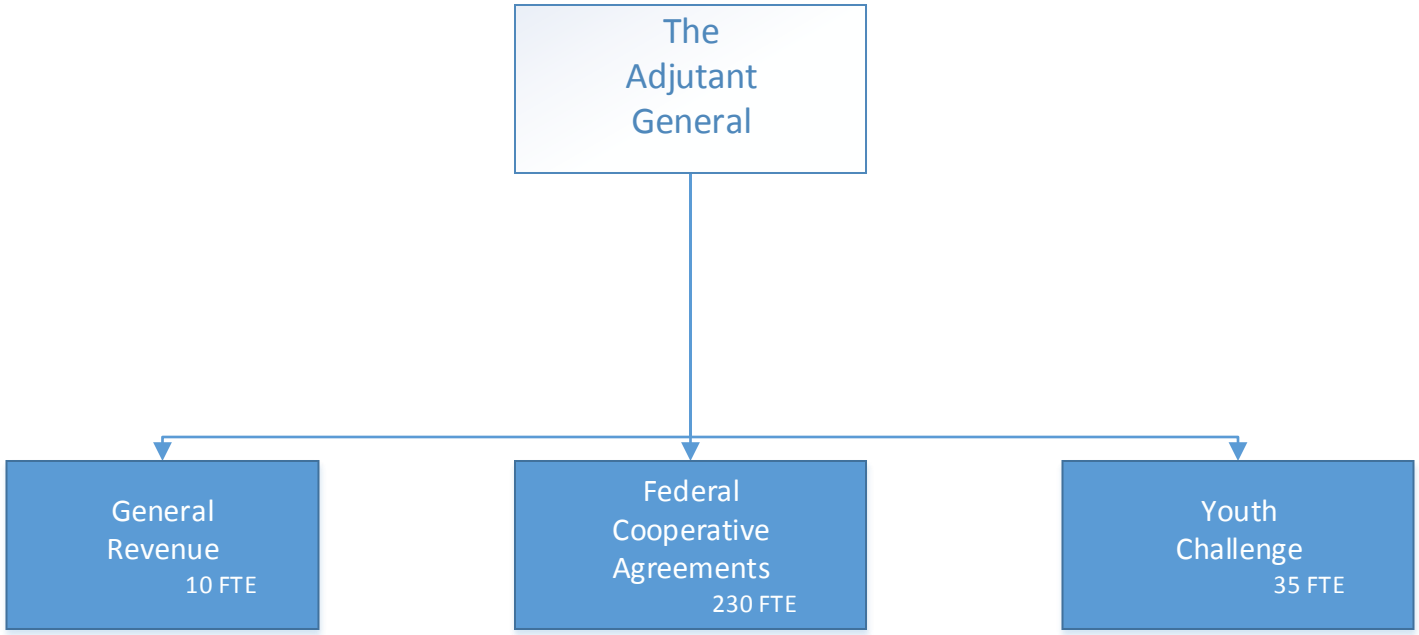
Budget Entity 62050200
Military Readiness & Response



Budget Entity 62050400
Executive Direction/Support



Budget Entity 62050500
Federal / State Cooperative Agreements



MILITARY AFFAIRS, DEPARTMENT OF

SECTION I: BUDGET	FISCAL YEAR 2014-15 OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT	66,520,508	33,600,000
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)	1,955,607	20,174,067
FINAL BUDGET FOR AGENCY	68,476,115	53,774,067

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	4,800	9.93	47,649	
Number Of Staff Days Devoted To Counterdrug Tasks *	23,394	5.19	121,515	
Provide Counter-drug Training To Law Enforcement Agencies * Number of law enforcement personnel trained (Counterdrug Training Academy at Camp Blanding)	2,920	40.53	118,340	
Pass Through Federal Department Of Defense Funds To St. Petersburg Junior College To Conduct Multi- Jurisdictional Counterdrug Training * Number of people trained (Multi-Jurisdictional Counterdrug Training in St. Petersburg)	35,232	7.93	279,302	
Recruit, Retain, And Administer To Personnel In The Florida National Guard * Number of soldiers assigned	10,154	367.39	3,730,483	
Assist New Recruits With The State Education Assistance Program * Number of Guard members using State Education Assistance Program	2,567	1,834.53	4,709,228	
Maintain And Repair Armories * Number of readiness centers under maintenance and repair	52	142,861.35	7,428,790	15,000,000
Provide Quality Training Areas * Number of personnel using Camp Blanding Training areas.	1,792,466	1.32	2,372,694	
Provide Timely Response To Supported Agencies * Number of agencies supported	100	12,310.32	1,231,032	
Provide Liaison Team Training * Number of liaison teams trained	79	2,441.82	192,904	
Execute Department Of Defense Contracts In Florida * Number of Department of Defense contracts in Florida.	33	850,960.33	28,081,691	38,774,067
Execute The About Face Program * Number of participants supported.	550	1,850.72	1,017,898	
Execute The Forward March Program * Number of participants supported.	216	2,505.09	541,099	
Execute The Youth Challenge Program * Number of participants who successfully complete the program.	332	20,530.25	6,816,044	
TOTAL			56,688,669	53,774,067

SECTION III: RECONCILIATION TO BUDGET			
PASS THROUGHS			
TRANSFER - STATE AGENCIES			
AID TO LOCAL GOVERNMENTS			
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS			
OTHER			
REVERSIONS		11,787,458	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)		68,476,127	53,774,067

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.

Fiscal Year 2016-17 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.

		Program or Service (Budget Entity Codes)				
	Action	620501	620502	620504	620505	
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)**	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. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**					
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?	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 *Section 3* of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y	Y	Y	Y	
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 29) been followed?	Y	Y	Y	Y	
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	n/a	n/a	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")**	Y	Y	Y	Y	

	Action	Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
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")**	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 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?	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 A.					
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 B04? **(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 B08? **(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.					
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 2014-15 approved budget. Amounts should be positive.					
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.					

	Action	Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
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?	n/a	n/a	n/a	n/a	
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.)	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 67-68 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 69 through 71 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 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	n/a	n/a	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	n/a	n/a	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	n/a	n/a	n/a	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	n/a	n/a	n/a	n/a	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	
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 #16-002?	n/a	n/a	n/a	n/a	
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 not 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?	n/a	n/a	n/a	n/a	
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	

	Action	Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
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.	Y	Y	Y	Y	
7.16	Do the issues relating to *salary and benefits* 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 90 of the LBR Instructions.)	n/a	n/a	n/a	n/a	
7.17	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y	Y	Y	Y	
7.18	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	n/a	n/a	n/a	n/a	
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	
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")**	Y	Y	Y	Y	
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? **(GENR, LBR1)**	n/a	n/a	n/a	n/a	
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? **(GENR, LBR2)**	n/a	n/a	n/a	n/a	
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? **(GENR, LBR3)**	Y	Y	Y	Y	
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))**	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 65 through 70 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.					

		Program or Service (Budget Entity Codes)				
	Action	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 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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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 and Schedule IB 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 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**;** fixed capital outlay adjustment 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?	N/A	N/A	N/A	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 *section 215.32(2)(b), Florida Statutes* - 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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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, Florida Statutes for appropriate general revenue service charge percentage rates.)	N/A	N/A	N/A	N/A	
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	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	N/A	N/A	N/A	

	Action	Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
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? 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?	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 general revenue service charge nonoperating amounts included in Section II?	N/A	N/A	N/A	N/A	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	
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	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?	NO	NO	NO	NO	
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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A	N/A	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?	Y	Y	Y	Y	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	
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")**	Y	Y	Y	Y	
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)**	Y	Y	Y	Y	

	Action	Program or Service (Budget Entity Codes) 620501	620502	620504	620505	
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y	Y	Y	Y	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 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 *Base Rate Audit* on page 161 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 92 of the LBR Instructions.)	n/a	n/a	n/a	n/a	
10.2	Are amounts in *Other Salary Amount* 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.	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? Note: FCO issues can now be included in the priority listing.	Y	Y	Y	Y	
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?	Y	Y	Y	Y	
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.					

	Action	Program or Service (Budget Entity Codes)				
		620501	620502	620504	620505	
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.					
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?					
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?					
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?					
AUDIT:						
15.6	Do the issues net to zero at the department level? **(GENR, LBR5)**					
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 *section 216.023(4) (b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2014-15 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1)**	Y	Y	Y	Y	
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")**	Y	Y	Y	Y	
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")**	Y	Y	Y	Y	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should 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	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? **(Audit #4 should print "No Discrepancies Found")**	Y	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

	Program or Service (Budget Entity Codes)				
Action	620501	620502	620504	620505	
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?	Y	Y	Y	Y	
17.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
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	n/a	n/a	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) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION					
TIP Review *Section 6: Audits* 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?	Y	Y	Y	Y	
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	
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?	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.					
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?	Y	Y	Y	Y	