

Transparency Florida Glossary

Agency

An agency Includes any official, officer, commission, board, authority, council, committee, or department of the executive branch of state government. For purposes of this website the judicial and legislative branches are also included as agencies.

Agency Format

The operating budget displayed by programs and services within an agency as appropriated in the General Appropriations Act and other substantive legislation.

Aid to Local Governments

Appropriations made to local units of government having responsibility for services to the public, for which the unit receives either a state warrant or commodities purchased directly by the state.

Allotment

A further breakdown of an appropriation. Allotments are created and maintained by agencies to manage their budget and spending at an organizational level.

Appropriation

A legal authorization to make expenditures for specific purposes within the amounts authorized by law through the General Appropriations Act or other subsequent legislation.

Appropriation Category

Line-item of funding in the General Appropriations Act which represents a major expenditure classification of the budget entity. Within budget entities, these categories may include: salaries and benefits, other personal services (OCO), expenses, aid to local governments, food products, lump sum, special categories, financial assistance payments, qualified expenditures, pensions and benefits, claims bills and relief acts, data processing services, fixed capital outlay (FCO), and grants and aids to local governments and non-state entities (FCO).

Approved Budget

The approved plan of operation consistent with the General Appropriations Act and other substantive legislation or appropriations approved through the interim budget amendment process.

Authorized Positions

The positions included in an approved budget.

Budget Entity

A unit or function which reflects the organization to which funds are specifically appropriated in the General Appropriations Act. A budget entity can be a department, division, program, or service.

Bill Format

See General Appropriations Act

Bill Section

Bill Sections are constitutionally delineated and contain departments of like missions. The sections of the budget are educational enhancement trust fund items; education (all other funds); human services;

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criminal justice and corrections; natural resources environment, growth management, and transportation; general government; and judicial branch.

Category

See Appropriations Category

Continuing Appropriation (Carry Forward)

An appropriation automatically renewed without further legislative action, period after period, until altered or revoked by the Legislature.

Data Processing

The appropriation category used to fund electronic data processing services by state agencies or the judicial branch, which services include, but are not limited to, systems design, software development, or time-sharing by other governmental units or budget entities.

Disbursements

The payment of expenditures.

Encumbrance or Expenditure

A legal obligation to disburse an appropriation. When a purchase order is written to purchase a desk it becomes an encumbrance, when the desk is received it becomes expenditure.

Established Positions

Authorized positions which have been classified in the state personnel systems (Peoples First or the State Board of Education). This is a function of the agency.

Excess Positions

Additional positions that an agency has obtained approval, to exceed the number of positions fixed by the legislature. These positions are in excess of the number fixed or authorized by the legislature (in the GAA or supplemental appropriations).

Expenditure

The creation or incurring of a legal obligation to disburse money.

Expenditure Type (IOE)

The *Florida Constitution* requires the appropriations bill to be separated by Itemization of Expenditures (IOE). Summary reports reflecting the IOE are located after the last section of the GAA. The list below provides the IOE's currently in use:

- State Operations
- Aid to Local Governments and Non-profit organizations - operations
- Payment of Pensions, Benefits and Claims
- Pass Through of State and Federal Funds to Local Governments
- Medicaid and Temporary Relief to Needy Families
- Transfer to Other Entities
- State Capital Outlay – Department of Management Services managed
- State Capital Outlay – Agency managed
- State Capital Outlay – Department of Transportation Work Program
- State Capital Outlay – Public Education Capital Outlay

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- Aid to Local Government and Non-profit Organizations – Capital Outlay
- Debt Service

Expense

The appropriation category used to fund the usual, ordinary, and incidental expenditures, including such items as commodities, supplies of a consumable nature, current obligations, and fixed charges, and excluding expenditures classified as operating capital outlay.

Filled Positions

The positions which are currently occupied.

Fiscal Year

The fiscal year of the State of Florida is the period of time beginning July 1 and ending on the following June 30, both dates inclusive.

Fixed Capital Outlay (FCO)

The appropriation category used to fund real property (land, buildings including appurtenances, fixtures and equipment, structures, etc.), including additions, replacements, major repairs, and renovations to real property which materially extend its useful life or materially improve or change its functional use, and including furniture and equipment necessary to furnish and operate a new or improved facility.

Fixed Positions

The total number of positions appropriated by the Legislature.

FLAIR

The acronym used for the Florida Accounting Information Resource Subsystem. The statewide accounting system is owned and maintained by the Department of Financial Services. The Transparency Florida website uses data provided from FLAIR for disbursement, object, and vendor information.

FLAIR Organization

The organizational structure of an agency used in the Departmental Florida Accounting Information Resource system (FLAIR).

Food Products

The appropriation category used to fund food consumed and purchased in state run facilities that provide housing to individuals.

Funding Source

Identifies the funding source for each appropriation category as state funds/non-match, state funds/match, federal funds, or transfer/recipients of federal funds.

State funds/non-match - identifies issues funded with non-federal revenue sources.

State funds/match - identifies appropriations which are used to match federal funds.

Federal funds - identifies issues funded by actual federal receipt.

Transfer/recipients of federal funds – identifies issues funded by federal funds which were received by one agency and transferred to another.

FTE

Full Time Equivalent – *See Positions*

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Fund

See Fund Type, General Revenue and Trust Funds

Fund Type

Identifies whether an appropriation is being funded from General Revenue or from a Trust Fund. Currently the fund types are General Revenue and Trust Funds.

General Appropriations Act (GAA)

The annual appropriations act authorizes the vast majority of budget for a fiscal year. The GAA is commonly referred to as “The Budget” or “The Bill”.

The structure of the GAA is hierarchical. The broadest level of the hierarchy is the first 7 sections of the budget. These are constitutionally delineated and contain departments of like missions. The sections of the budget are educational enhancement trust fund items; education (all other funds); human services; criminal justice and corrections; natural resources environment, growth management, and transportation; general government; and judicial branch. The next level is the department or agency level. The next structural level is a program which is a set of services and activities. Budget entities (services) comprise the next level of structure in the budget. Budget entities are statutorily synonymous with services delivered within an agency. A budget entity will have one or more line items of appropriation.

The next component of the budget is the appropriation category. An appropriation category is a limitation on spending from a fund for a specific purpose, such as salaries and benefits, or expenses or fixed capital outlay. Each line item or specific appropriation in Florida’s budget consists of an appropriation category and at least one fund. Annual Salary Rate is another component of the budget which is related to the Salaries and Benefits appropriation category. Annual salary rate is the monetary compensation authorized to be paid to a position on an annualized basis, not including moneys authorized for benefits associated with the position.

The base components of the budget, the lowest level in the hierarchy, are the funds authorized by statute and thus appropriated. The General Revenue Fund consists of moneys from a variety of sources and is expended pursuant to appropriation. Trust funds consist of moneys received by the state under law or under trust agreement that are segregated for a purpose authorized by law. Trust Funds are also expended pursuant to appropriation.

The budget also includes proviso language which qualifies or restricts a specific appropriation. Proviso language is often used to further allocate line item funds to specific purposes or projects.

The structure exists in the Legislative Appropriations System/ Planning & Budgeting Subsystem (LAS/PBS). The General Appropriations Act is a report produced from LAS/PBS which displays the structure as shown in the excerpt below:

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SECTION 4 - CRIMINAL JUSTICE AND CORRECTIONS ← Section

SPECIFIC APPROPRIATION

The moneys contained herein are appropriated from the named funds to the Department of Corrections, Justice Administration, Department of Juvenile Justice, Florida Department of Law Enforcement, Department of Legal Affairs/Attorney General, and the Parole Commission as the amounts to be used to pay the salaries, other operational expenditures and fixed capital outlay of the named agencies.

CORRECTIONS, DEPARTMENT OF ← Agency

PROGRAM: DEPARTMENT ADMINISTRATION ← Program

BUSINESS SERVICE CENTERS ← Budget Entity

APPROVED SALARY RATE 11,360,937 ← Annual Salary Rate

Appropriation Categories	582	SALARIES AND BENEFITS	POSITIONS	298.00	
				14,620,473	
					2,093,788
	583	EXPENSES			
				102,879	
					133,494
	584	OPERATING CAPITAL OUTLAY			
				9,000	
	585	SPECIAL CATEGORIES			
		CONTRACTED SERVICES			
				46,507	
	586	SPECIAL CATEGORIES			
		RISK MANAGEMENT INSURANCE			
				326,064	
587	SPECIAL CATEGORIES				
	TRANSFER TO DEPARTMENT OF MANAGEMENT				
	SERVICES - HUMAN RESOURCES SERVICES				
	PURCHASED PER STATEWIDE CONTRACT				
			2,807		
	TOTAL: BUSINESS SERVICE CENTERS				
			15,107,730		
				2,227,282	
	TOTAL POSITIONS		298.00		
	TOTAL ALL FUNDS			17,335,012	

Funds

General Revenue

State revenues that are undesignated as to purpose and can be appropriated by the Legislature for any government purpose (usually state, but may be shared with local governments). Revenues that are designated for a specific purpose usually have a specific trust fund from which they are then appropriated in trust funds.

Issues

Separately identifiable decision packages which are used as building blocks to explain the need for an appropriation within a budget entity, appropriation category, and fund. These issues are commonly referred to as D3-A issues.

Ledger Format

The web page in Transparency Florida that displays transactions impacting appropriations, releases, and disbursements at the statewide, program, service, and line item levels.

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Line Item

The line item is a specific number that identifies each appropriation within the General Appropriations Act. The line item number is determined by the budget entity and appropriation category and may contain one or many funds. Typically, the line items are generated from the Governor's Recommendations, if a number is missing (for example there's a line item 4 and the next number is 6) this denotes that an appropriation recommended by the Governor was not picked up in the GAA. If there is an alpha after the line item number this denotes that the GAA contains an appropriation that was not recommended by the Governor.

Lump Sum

The appropriation category used to fund a specific activity or project which must be transferred to one or more appropriation categories for expenditure.

LAS/PBS

The acronym used for the Legislative Appropriation System/Planning and Budgeting Subsystem.

Object

The object identifies the type of service, material, or other charge received or rendered.

Operating Budget

The approved plan of operation consistent with the General Appropriations Act and other substantive legislation or appropriations approved through the interim budget amendment process. The operating budget includes appropriation categories for Salaries and Benefits, Other Personal Services, Expenses, Aid to Local Government, Operating Capital Outlay, Food Products, Special Categories, Financial Assistance Payments, Data Processing Services, Pensions and Benefits, Claims Bills and Relief Acts, Fixed Capital Outlay, and Grants and Aids to Local Governments and Nonstate Entities. Lump sum appropriations and qualified expenditure categories appropriated in the General Appropriations Act must be transferred to traditional categories through the interim budget amendment process.

*Compare to Operational which **does not** include Fixed Capital Outlay and Grants and Aids to Local Governments and Nonstate Entities – Fixed Capital Outlay.*

Operating Capital Outlay

The appropriation category used to purchase equipment, fixtures, and other tangible personal property of a nonconsumable and nonexpendable nature.

Operational

Operational budgets include all appropriations except those made for Fixed Capital Outlay items.

*Compare to Operating which **does** include Fixed Capital Outlay and Grants and Aids to Local Governments and Nonstate Entities – Fixed Capital Outlay.*

Organization

See FLAIR Organization

Organizational Schedule of Allotment Balances

Report that displays the budget allocation, expenditures and encumbrances of a particular account (budget entity, appropriation category, and fund) at the FLAIR Organization Level.

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Original Approved Budget

The approved plan of operation of an agency or the judicial branch consistent with the General Appropriations Act or special appropriations acts.

Other Personal Services

The appropriation category used to cover payroll expenses for part-time and temporary employees who are not filling an established position in the GAA. Such as, board members, consultants, and other services. OPS employees do not receive healthcare or retirement benefits.

Pay Plan

The classification of a position that determines the benefits an employee receives. Pay plans include Career Service, Legislature, School the for Deaf and Blind, Fixed Salary for Elected and Appointed Positions, Exempt Career Service – Fixed Salary, Exempt Career Service-SCPP, Selected Exempt Services, Senior Management Service, Fixed Salary – SMS Benefits, Fixed Salary-SMS Leave Benefits, Lottery – Non Managerial, Lottery-Managerial, State Courts System, State Attorneys, Public Defenders, Justice Administration Commission, Capital Collateral Representatives, State Court System-Paid Benefits, State Attorney-Paid Insurance Benefits, and Public Defenders-Paid Insurance Benefits.

Positions

The number of state employees authorized in the General Appropriations Act and substantive legislation to provide a service.

Program Area

The Program Area is similar to the Bill Section in that they both contain departments with like missions. The difference between Bill Section and Program Area is that Education (Bill Sections 1 and 2) are combined when presented in the Program Area charts and calculations.

Qualified Expenditure

The appropriations category used to fund specific activities and projects which must be transferred to one of more appropriation categories for expenditure upon recommendation by the Governor or Chief Justice, as appropriate, and subject to approval by the Legislative Budget Commission.

Releases

A method used for controlling the disbursements of an appropriation. The Governor sets forth a quarterly release plan and an appropriation cannot be disbursed until the funds are released. However, early releases may be requested through the budget amendment process.

Reserve Positions

Positions not authorized for use by the agency. These positions are being held in reserve until such time they are released to the agency for their use.

Salaries and Benefits

The appropriation category used to fund the monetary or cash-equivalent compensation for work performed by state employees for a specific period of time. Benefits are included as provided by law.

Salary Rate

The compensation authorized to be paid a position on an annual basis, exclusive of benefits.

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Special Category

The appropriation category used to fund amounts appropriated for a specific need or classification of expenditures.

Statewide Document Number

A unique number assigned within FLAIR to identify the documentation for a disbursement.

Text or Proviso

The language that qualifies or restricts a specific appropriation and which can be logically and directly related to the specific appropriation.

Trust Fund

A special state account(s) established by the Legislature to fund specific programs or services. Trust fund expenditures are pursuant to appropriations by the Legislature.

Unbudgeted Reserve

The need for a budget reserve may exist until certain conditions set by the Legislature are met by an agency, or such need may exist due to financial or program changes that have occurred since, and were unforeseen at the time of, passage of the General Appropriation Act. Appropriations placed in unbudgeted reserve cannot be released and are not available for disbursement.

Vacant Positions

Positions which are unoccupied or vacant.

Vendor

A vendor is a business, person, or entity that is receiving payment from the state by warrant, Electronic Funds Transfer (EFT) or transfer.

Veto

Objection by the Governor to an act passed by the legislature, which objection kills the act unless it is reenacted later by a two-thirds vote of both houses.