

Approved:

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Office: Work Program and Budget
Topic No.: 360-030-005-g



Department of Transportation

ROLL FORWARD

PURPOSE:

To describe the process by which budget for unopened project phases and the uncommitted portion of open project phases in the adopted work program are requested and funds are moved forward into the new fiscal year in the Work Program Administration (WPA). This process occurs at the end of each fiscal year.

AUTHORITY:

Sections 20.23(3)(a) and 334.048(3), Florida Statutes, (F.S.)

REFERENCES:

Sections 339.135(6)(c), 216.301(2) and 216.177(2)(a), F.S.

SCOPE:

This procedure is used by Central Office Work Program Development and Operations Office and District Work Program Offices.

DEFINITIONS:

Certified Forward – The process through which any balance of fixed capital outlay or work program appropriations, which is not disbursed, but which is expended or contracted to be expended, is certified by the head of the affected state agency to the Executive Office of the Governor (EOG). The request will show in detail the obligees and the amounts of such obligations to be advanced to the next fiscal year. Section 216.301, F.S.

Contract Class – WPA code identifying the type of contract used for the main project phases.

Fiscal Year – A period beginning July 1 and ending on the following June 30, both dates inclusive

General Appropriations Act - Provides spending authority and supplemental appropriations to pay salaries, expenses, capital outlay for buildings/improvements, and for other specified purposes.

Non-Budgeted Work Program Funds - Project funding not paid by the Department nor part of the Department's budget.

Pending Work Program Amendments - Proposed changes to the adopted work program which have not yet been approved by the Governor.

Spending Authority - A level of budget available for expenditure or commitment.

Uncommitted Portion of Open Phases - The estimated dollar amount of open project phases that has not been committed (encumbered on a contract or expended).

Unopened Project Phases - Work program phases scheduled to begin in the current fiscal year on which there has been no activity.

Work Program Fund - Source of money used on a project phase, identified by a work program fund code of up to four characters.

PROCEDURE

On July 1st of each year, the five-year tentative work program, plus projects identified in the General Appropriations Act, are adopted. Part of this process involves rolling the previous fiscal year's unopened project phases and the uncommitted portion of open phases into the new fiscal year. The following activities occur prior to and following roll forward.

1. Prior to initiating the roll forward process, clear pending work program amendments to the adopted work program for the year being closed by:
 - a. Obtaining EOG approval, or
 - b. Rejecting the action as determined by the Central Office Work Program Development and Operations Office. District and Central Office work program managers must concur.
2. At fiscal year-end, the Office of Work Program and Budget Systems Support team converts the tentative work program to the new adopted work program.

3. Roll forward will occur for any in-house and contract phase estimated amount that exceeds commitments in the preceding current year. The following exceptions apply and will **NOT** roll forward:

a. Remaining estimated amounts for in-house phases (X1) for:

- planning
- research
- materials testing
- Freight, Logistics and Passenger (FLP) operations
- motor carrier compliance
- administration
- tolls
- maintenance

b. Boxed (contract class 8) in-house phases

c. Programmed amounts or funds that are part of a pending advance construction conversion

d. Estimates with allocation type 4 on projects with other funding will not roll forward if the other funding has been authorized.

e. Any Item Segment Status code of 70 (Contract Executed) on FLP operations items transportation systems 08, 09, 10, 11 and 15 coded strictly with allocation type 4 (non-budgeted)

f. Projects coded strictly as allocation type 4

g. Non in-house phase estimates less than or equal to \$100

h. Phase type C (Project Cost Redistribution) estimates

i. Estimates programmed with the following Program Types:

- Fixed Capital Outlay (37)
- Fairbanks Hazardous Site (47)
- Motor Carrier Compliance (51)
- Programmed Debt Service (85)
- Transportation Outreach (89)
- MIC Funding Action (MI)

j. Estimates programmed for the following budget categories:

- 088859 TRANS/COMM/ECON/DEVELOP
- 088865 ECON DEV/TRANSP PROJECTS
- 088712 HIGHWAY MAINTENANCE, unless programmed on an Emergency Response project.
- Contract phases programmed with operating budget categories (not 08xxxx). For contract phases without budget category 08xxxx,

estimates programmed with Program Type 52 (AC Conversion) or 61 (Repayment to SIB)

4. Work Program Development and Operations Office provides the Budget Office with a roll forward report consisting of projects balanced to available total appropriations. The Budget Office uses this report to prepare the roll forward budget amendment.

Note: Roll forward budget is derived from the outgoing current year in the form of available balances minus certified forward amounts. Therefore, the budget amendment cannot be prepared until certified forward amounts are identified, submitted and approved by the EOG.

5. The EOG reviews and submits the amendment to the LBC for a 14-day legislative consultation period per 216.177(2)(a), F.S.
6. Upon budget amendment approval, budget allocations are entered as current year allotment adjustments in the Florida Accounting Information Resource database.

TRAINING

No training required.

FORMS

None required.