

Citizen's Guide to the Florida Budget

Introduction

Florida's budget is the primary means by which the state government addresses the needs of citizens. However, this process is not exclusive to legislators or policy professional. Citizens have the capacity to impact the budget so that it more effectively serves themselves and their communities. Such involvement in the budget process is essential for the creation of budgets that reflect the priorities of citizens, especially as Florida's demographic landscape shifts. Budget decisions made today impact current and future residents not only in terms of the programs and services provided by the state, but also the overall quality of life in the state.

Due to Florida's generally pleasant climate and numerous attractions for thrill seekers and nature lovers, people travel from all over the world to visit or stay here. As a result of this continuous stream of tourists and new neighbors, projections indicate that Florida's population will continue to grow at a rate faster than that of the country for many years to come

Among the population of individuals moving to Florida, a large portion of this group is people 65 or older. According to a report from Florida's Office of Economic and Demographic Research (EDR), between 2010 and 2040 people age 65 or older are projected to account for more than 46 percent of Florida's population gains. The cost of providing health care for one person aged 65 or older is three to five times higher than the cost for someone younger than 65, according to a report by the Centers for Disease Control. So, the increasing the size of this population will in turn increase the financial burden on the state to care for them.

In addition to the growth in this demographic group, the same report from Florida's EDR projects that the state will see growth of roughly 28 percent in the number of individuals ages 0 to 44 between 2010 and 2040. This population growth will increase the need for well-maintained infrastructure, public education, police and fire protection, and medical care. As a state, we will need to continue to make investments that guarantee that we maintain the quality of life that makes Florida such an attractive place to live.

Through the investments made via the budget, decisions are also made about what is important in the state. For example, the importance of education could manifest as investing in early childhood education so that every child can enter grade school on more equal ground. Or, the importance of health care could lead to a greater investment in healthcare for Floridians of all ages. Such investments shape each citizen's life within the state as they experience the impact of these decisions.

Why is the budget important?

Budget decisions affect all Floridians, whether they are young students who want to learn about the world around them, people who are looking for better health for their families or simply someone trying to get to work in an efficient manner. Each of these everyday actions is affected by the state budget.

This primer is meant to act as a guide to participation in the budget process for anyone who wants to affect schools, emergency services, roads, health care and other quality of life issues in Florida. Decisions about the budget made by the governor and legislators affect Floridians in both subtle and apparent ways. Each revenue figure in the budget represents a decision with respect to who will pay for and how much is given to the programs and services provided by the government such as roads, police and fire protection, and public education.

What is a budget?

- *Process* - Balancing the revenues and spending needs of the state involves the development, passage, monitoring and amendment of the budget throughout a given fiscal year. A fiscal year is a 12-month time period that the government uses for budgeting and accounting purposes. A fiscal year may not match up with the calendar year, so although the calendar year begins on January 1, a fiscal year may not begin until July 1.
- *Financial Plan* - A budget is a financial plan for the government in that it lays out the expected spending and revenue activity for the fiscal year. This requires that the spending that makes up the budget not exceed the estimated available revenues to support that spending.
- *Statement of Priorities* - A budget is much more than the numbers that comprise it. Each of those numbers, on both the revenue and spending sides, reflects choices with respect to who qualifies for benefits from the government and who pays for those benefits.
- *Operational Blueprint* - A budget can also be defined as a dollars-and-cents expression of a plan of action that determines what is to be accomplished in the coming year and authorizes the financial resources necessary to support those activities.
- *Political Document* - Ever notice how much attention the budget gets in an election year? There is a reason for that. In many cases, officials up for reelection utilize the budget as a statement of their achievements and their political promises for an upcoming term.

A budget can be many more things as well. This guide examines the budget as the process that results in its creation and management, the numbers that support it and the policy choices and priorities that those numbers represent. Florida Policy Institute's primary focus will be on the influence citizens can have in this process.

The Budget as a Process

The budget process in the public sector involves the development, passage, monitoring and amendment of the budget throughout a given fiscal year.

Florida's Budget Players

Article VII, section 1, of the Florida Constitution reads, "No money shall be drawn from the treasury except in pursuance of an appropriation made by law." The key players in budget appropriations are the governor's office and the Legislature.

The following parties have specific roles in budget development:

- *State agencies* are organizations within the state government that have specific oversight or functions such as the Florida Department of Environmental Protection, prepare an annual legislative budget request based on the needs and workloads of the agency. The requests of agencies under the governor's jurisdiction must be approved by the governor before presentation to the Legislature. Other cabinet agency requests do not require the governor's approval. A cabinet agency is an agency whose chief member is an elected cabinet official. The three cabinet agencies of Florida are the Department of Financial Services, the Department of Agriculture and the Department of Legal Affairs
- *The governor* presents his recommended budget to the Legislature. This budget promotes the governor's key issues and priorities. It is required to be balanced based on the estimated expenditures it proposes and revenue sources it employs.
- *The Legislature* enacts the General Appropriations Act for the coming fiscal year. The act identifies specific expenditures and revenue sources in line items, which are single items in an appropriations bill. Expenditures cannot exceed the revenues available for funding. After the act passes, the governor can veto line items and prohibit their funding. The Legislature may override any or all of the vetoes.
- *The public* has input into budget preparation with each of these parties as they prepare and finalize their respective budgets. More details on how to give input and participate in the budget process is available later in this guide.

THE BUDGET AS A PROCESS: CREATING THE BUDGET

GOVERNOR SUBMITS PROPOSED BUDGET FOR UPCOMING FISCAL YEAR

The governor is required to submit budget recommendations at least 30 days before the start of legislative session.



LEGISLATIVE REVIEW OF BUDGET PROPOSAL

Both houses of the Legislature review the governor's proposed budget during the 60-day legislative session. Each house of the Legislature will pass its own version of the budget bills.



BUDGET PASSAGE

A conference committee made up of members from both houses deliberates over budget bills, taking into consideration the projected state revenues for the upcoming fiscal year. Once a revised budget is agreed to, a single budget conference report, called the General Appropriations Act, or GAA, is created. This act is then sent back to the legislative houses for a vote. Upon passage by each house, the GAA is sent to the



GUBERNATORIAL VETO

The governor has the power to veto specific line items within the budget if he or she disagrees with them.



VETO OVERRIDES

A line-item veto can be overridden if two-thirds of the members of each house vote to do so.



EXECUTING THE BUDGET

Once the budget adoption process is completed, it is up to the governor to execute, or carry out, the budget. It is possible for the budget to be amended during a fiscal year. Major changes to the budget after its passage require action by the Legislative Budget Commission, which is made up of state senate and house members.

Budget Legislation

In Florida, as in most states, the budget is comprised of a collection of legislative bills, which are passed by the Legislature and signed into law by the governor. The budget is the only piece of legislation that the Legislature is required to pass each year.

Bills that make up the budget are introduced in the form of appropriation, implementing and conforming bills.

- **Appropriation bills** establish the funding sources and specific uses of funds as well as the spending authority.
- **Implementing bills** enact any language necessary to implement the budget as defined in the general appropriations bill.
- **Conforming bills** amend the Florida Statutes in order to comply or conform to an appropriations bill.

Taken together, this package of bills constitutes the budget in Florida.

The Florida budget is usually passed into law at the close of the Legislature's annual 60-day session. The process that culminates in that passage, however, begins almost a year earlier.

Long-Range Budget Planning

It is important that budgets created for the coming year be built with an understanding of trends for the future, both in terms of revenue that might change the spending power of the government and demographic changes that might change the need for government services. For this reason, Florida engages in long range budget planning.

The Legislative Budget Commission, which is composed of the Senate Committee on Appropriations, the House Appropriations Committee and the Legislative Office of Economic and Demographic Research, is required to issue the Long-Range Financial Outlook by September 15 each year for the three upcoming fiscal years. The outlook document provides a view of Florida's future fiscal standing by combining projections of different revenue streams. This information is then synthesized into fiscal strategies for the Legislature to consider when creating the state budget.

With this information in hand, state agency leaders complete their Legislative Budget Request and submit it to both the governor and Legislature. These requests include the amount of funding that these state agencies believe their programs need for the upcoming fiscal year. The governor considers these requests and then submits a budget proposal 30 days prior to the start of the legislative session.

Three Budgets Happen at Once

Throughout the year government officials and agency leaders are reconciling the budget from the previous fiscal year, implementing the current budget, and planning for next year’s budget.

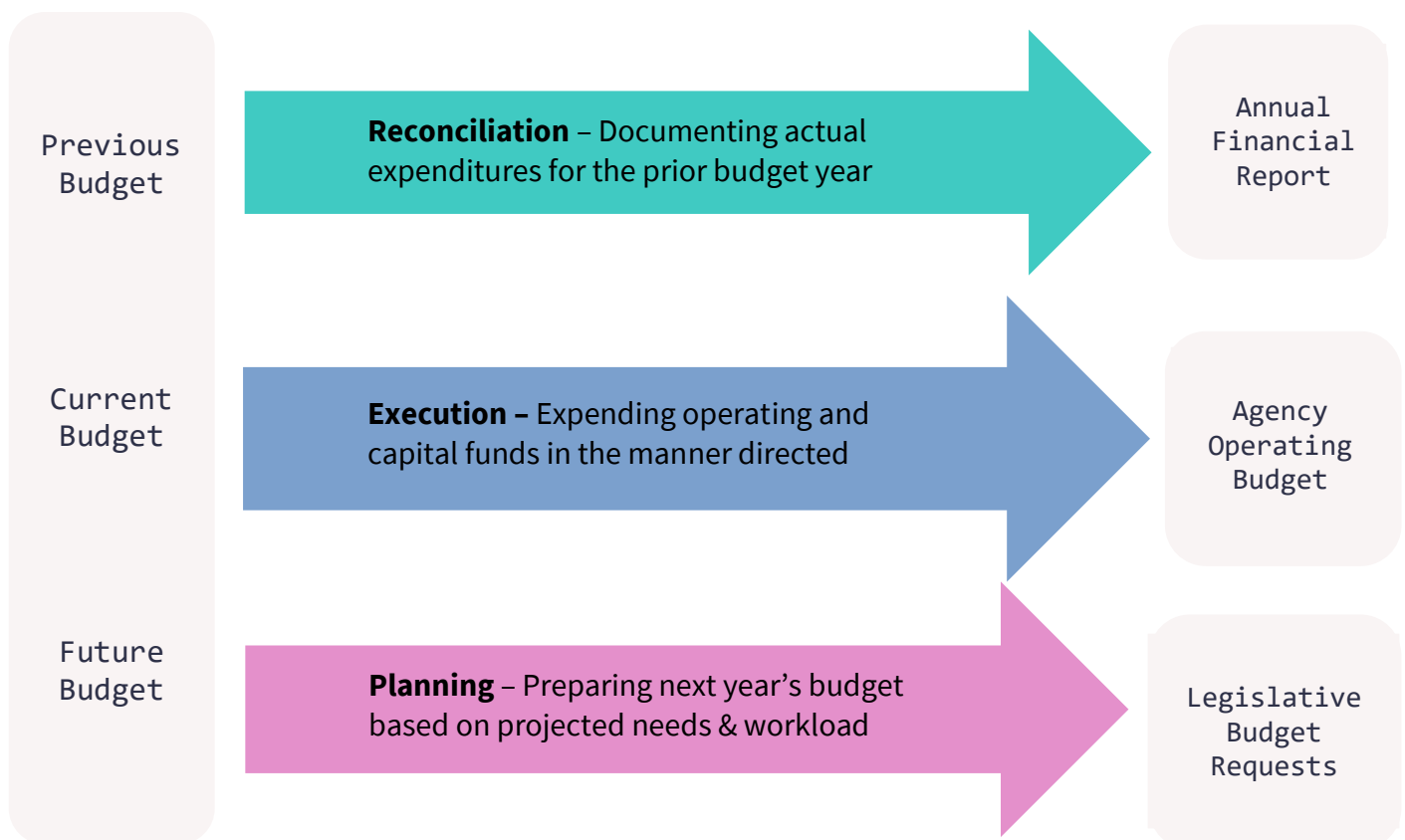
Today, for example, government officials are collecting revenue and expending funds authorized by the current year budget that took effect at the start of the fiscal year on July 1.

Shortly after the start of the current fiscal year, agency leaders receive instructions to begin preparing the budget for the upcoming year from the Director of the Governor’s Office of Policy and Budget. This memo outlines how agency leaders should prepare statutorily required documents including the Legislative Budget Request, Capital Improvements Program Plan and Long-Range Program Plan.

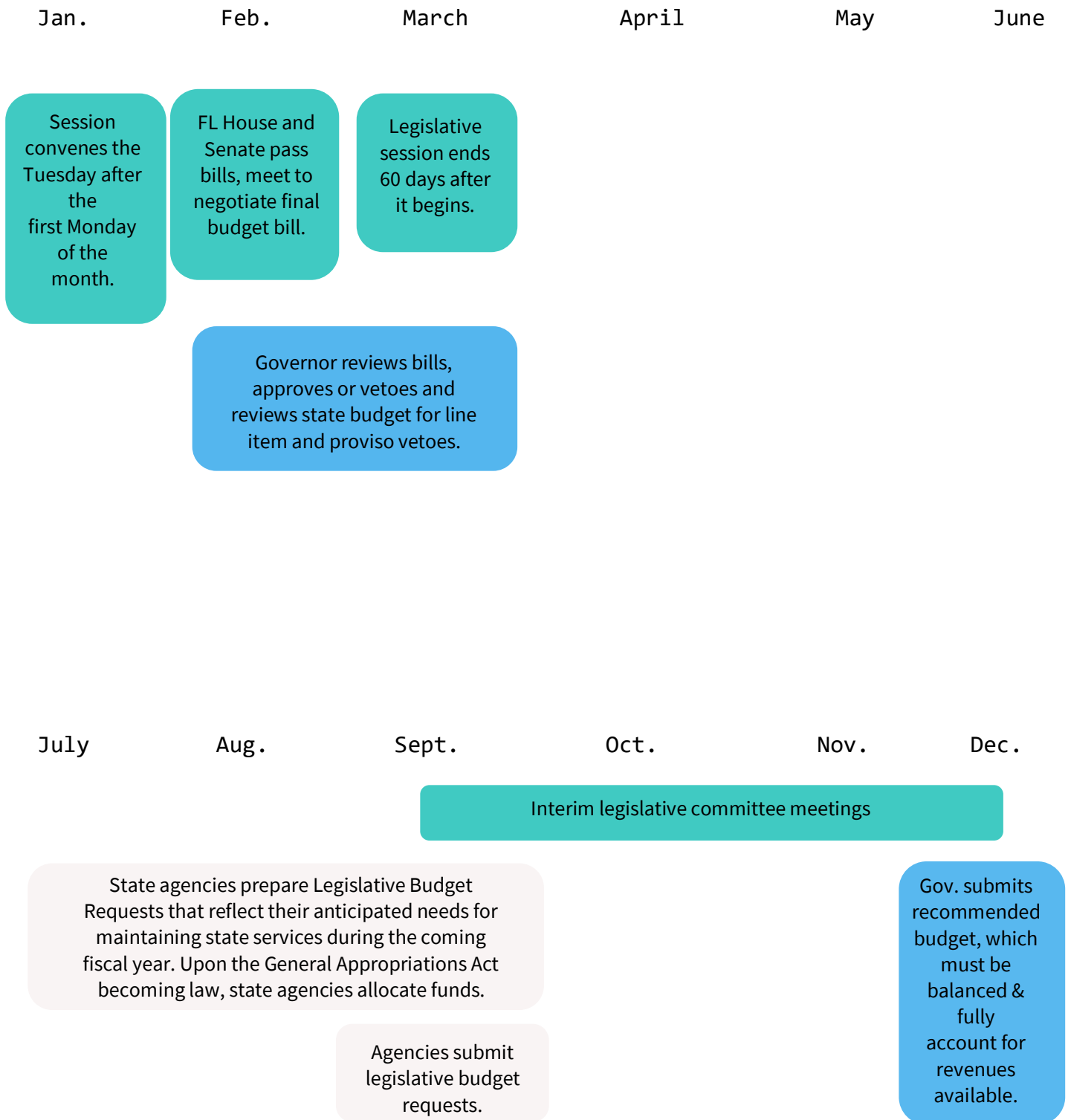
Elsewhere in state government, officials are finalizing accounting and reporting of activities that took place in the prior fiscal year. This activity, called Budget Reconciliation and Close-out, results in publication of the state’s Comprehensive Annual Financial Report by the Chief Financial Officer.

ALL IN A YEAR’S WORK

July Aug. Sept. Oct. Nov. Dec. Jan. Feb. March April May June



THE BUDGET AS A PROCESS: THE FLORIDA BUDGET CYCLE



As established by state finance law, in odd years Florida's 60-day Legislative Session runs from March to May. In even numbered years, the Legislature generally holds its session starting in January.

People Drive the Cycle

Floridians can influence the budget process in many ways:

- Individuals may provide input to or ask questions about the budget to their elected officials at any time. People can reach out to their legislative representative or other elected officials throughout the fiscal year.
- Citizens can communicate with one another about important state budget and policy issues through letters, emails, phone calls and social media. Many organizations host letter writing campaigns or phone banks in order to inform fellow citizens about a certain issue. These activities often seek to inform other citizens before an important vote.
- Voters elect the governor and legislators who will later create the state budget, and so they can influence the budget by voting for individuals who share their values and priorities in terms of government benefits and services.
- As will be discussed later in this guide, citizens can even propose and gather signatures for ballot initiatives which are potential changes to Florida's budget that are not enacted by legislators.
- Legislative committee meetings often have time devoted to public comments during which citizens are invited to provide their perspective on the topics of discussion.
- People can visit legislators at their offices to have their voice heard. Legislators receive hundreds of calls and letters a day, so a visit to their office is a good way to stand out. However, the meeting might be with one of their staffers rather than the official themselves. This shouldn't be discouraging; staffers are often the point of contact for elected officials and their constituents. They will ensure that information is shared with the legislator.

The Budget as a Financial Plan

A budget is a financial plan for the government that passes it. States are required to have balanced budgets. This means that the spending that makes up the budget cannot exceed the estimated available revenues to support that spending.

Sources of Revenue

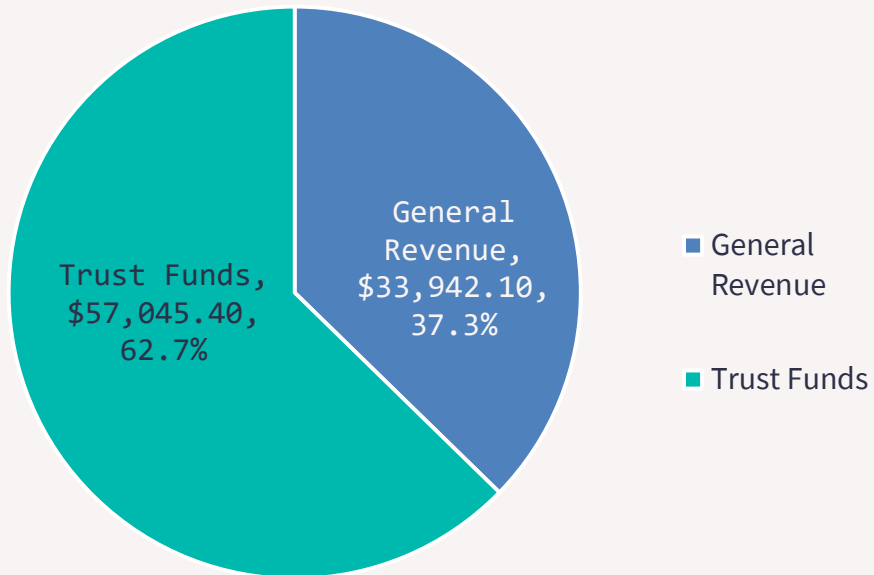
Florida's budget is funded from three sources:

1. **General revenue** is money derived from taxes, such as the sales tax or corporate income tax. These are not required by law to be spent for specific services.

2. **Federal funds** are dedicated by law to a specific service or assistance program. For example, when the federal government provides the state with money for its Medicaid program, the state cannot use that money for anything else.
3. **State trust funds** are created by the Legislature, which dedicates the fund to a specific service and determines the source of revenue for the fund. For example, road repair is typically funded from gas taxes.

APPROPRIATIONS BY FUNDING SOURCE, 2019-20

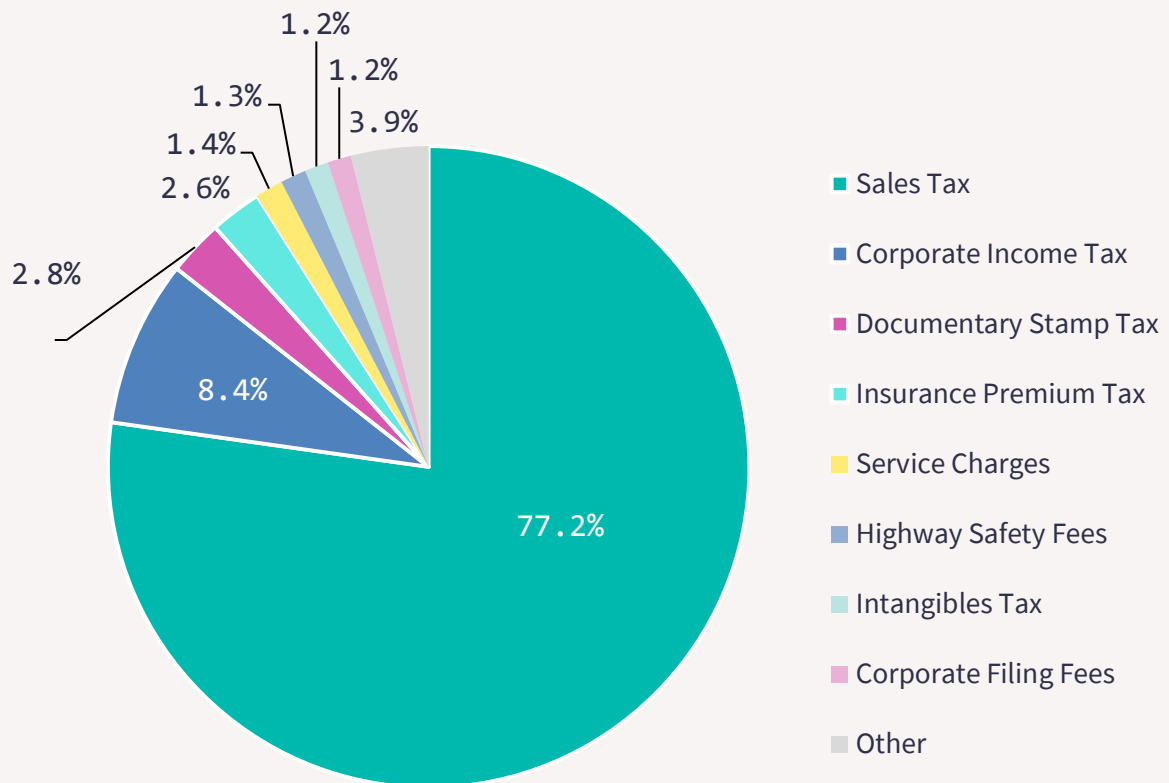
Adjusted for vetoes and supplementals, in millions



Sources of Revenue: General Revenue

More than 77 percent of Florida's General Revenue comes from sales taxes. Corporate income tax account for 8.4% of Florida's General Revenue, and all other sources combined account for 14.4 percent.

PROJECTED FLORIDA SALES TAX AND OTHER RECURRING GENERAL REVENUE SOURCES, FY 2019-20



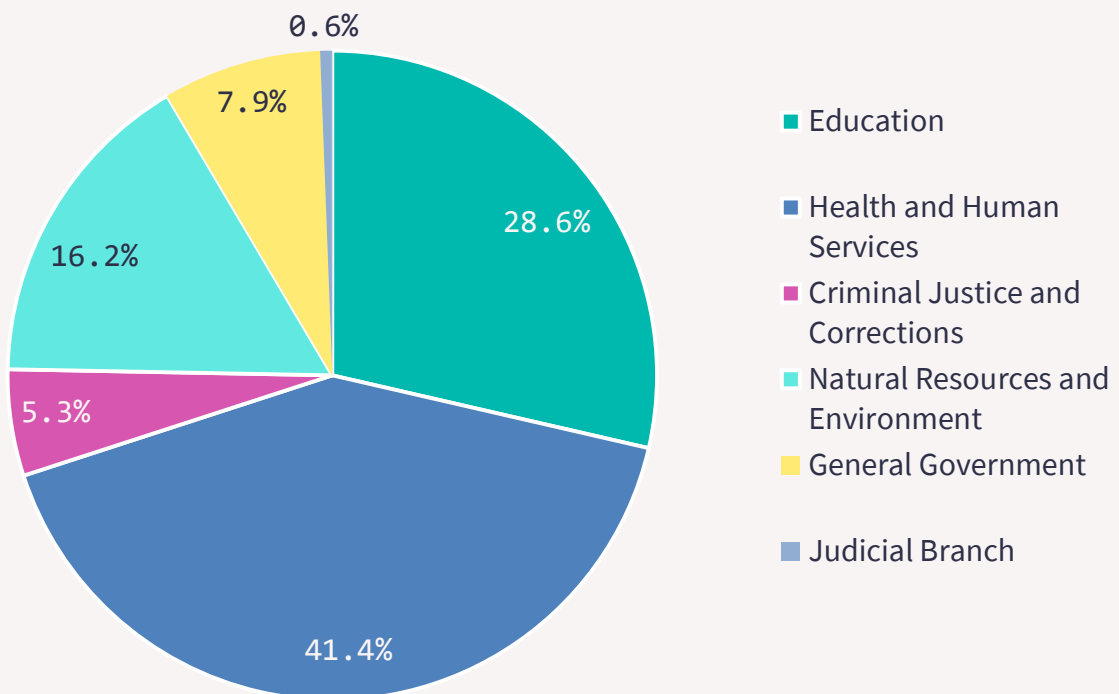
Spending from All Revenue Sources

The pie chart below shows how the government allocates all funds – general revenues, federal trust funds and state trust funds – across service areas. Health and human services received 41.4 percent and education received 28.6 percent of total spending. Natural resources, environment, growth management and transportation received 16.2 percent.

Note: These figures do not indicate whether the level of funding for each service area is adequate enough to meet the needs of Floridians.

STATE GOVERNMENT SPENDING FROM ALL SOURCES, FY 2019-20

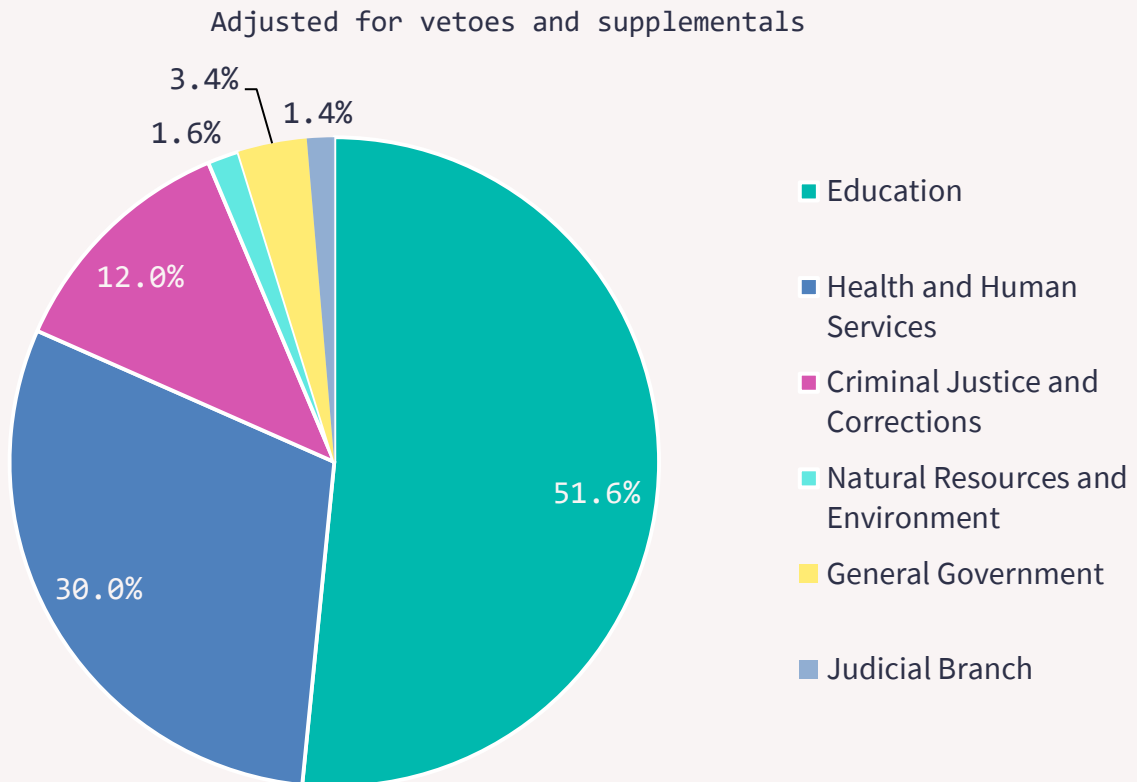
Adjusted for vetoes and supplementals



Spending from General Revenue

The pie chart shows how the government allocates general revenue funds across service areas. Education received 51.6 percent and health and human services received 30 percent of general revenue spending.

STATE GOVERNMENT SPENDING FROM GENERAL REVENUE, FY 2019-20



The Budget as a Policy Document

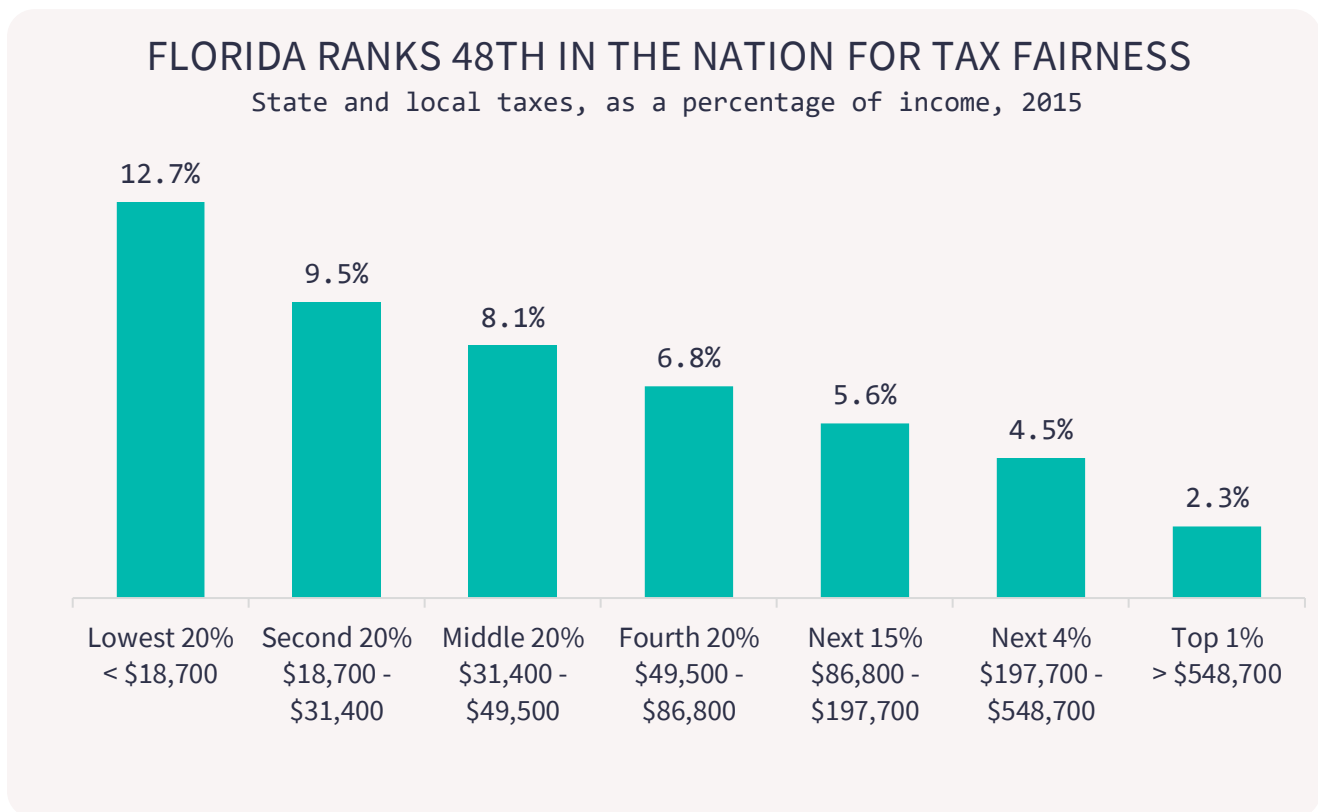
The budget is a statement of the priorities of the government that creates it. These priorities do not always mirror those of the people, which is why it is important for citizens to feel empowered to influence the budget process.

Revenue

Does Florida's Tax System Fairly Share the Burden?

Florida ranks 48th in tax fairness as compared to other US states.

In Florida, the poorest 20 percent of residents, or those with annual household income under \$18,700, pay 12.7 percent of their income in state and local taxes, while earning more than \$548,700 — the top 1 percent — contribute only a 2.3 percent share.



Since Florida doesn't have an income tax, Florida's mix of state and local taxes relies much more heavily on sales and similar taxes than do most other states. These taxes are applied to goods consumed by everyone, but they are applied as a percentage of the amount spent, like with the sales tax, or dollar amount per purchase, like with the excise tax. So, there is an inverse relationship between the amount spent on paying the tax and the ability of an individual to pay.

A low-income family is likely to spend most of the money they earn buying goods they need to make ends meet while a high-income family is more likely to save or invest some of their money. Although high income families may spend more money on goods, they still have more money leftover that isn't taxed. Families living paycheck to paycheck have almost no money leftover and thus spend most of their income on goods that require a tax. In this way, low income families pay a larger proportion of their income in sales tax than a high-income family even if the high-income family spends more money on goods.

Florida is one of seven states that doesn't have an income tax. Income taxes tend to be progressive, meaning the more income someone earns, the higher the rate they pay. The more progressive the income tax structure in a given state is, the more it offsets the unfairness mentioned above with respect to sales and excise taxes.

The State Loses Money Through Tax Expenditures

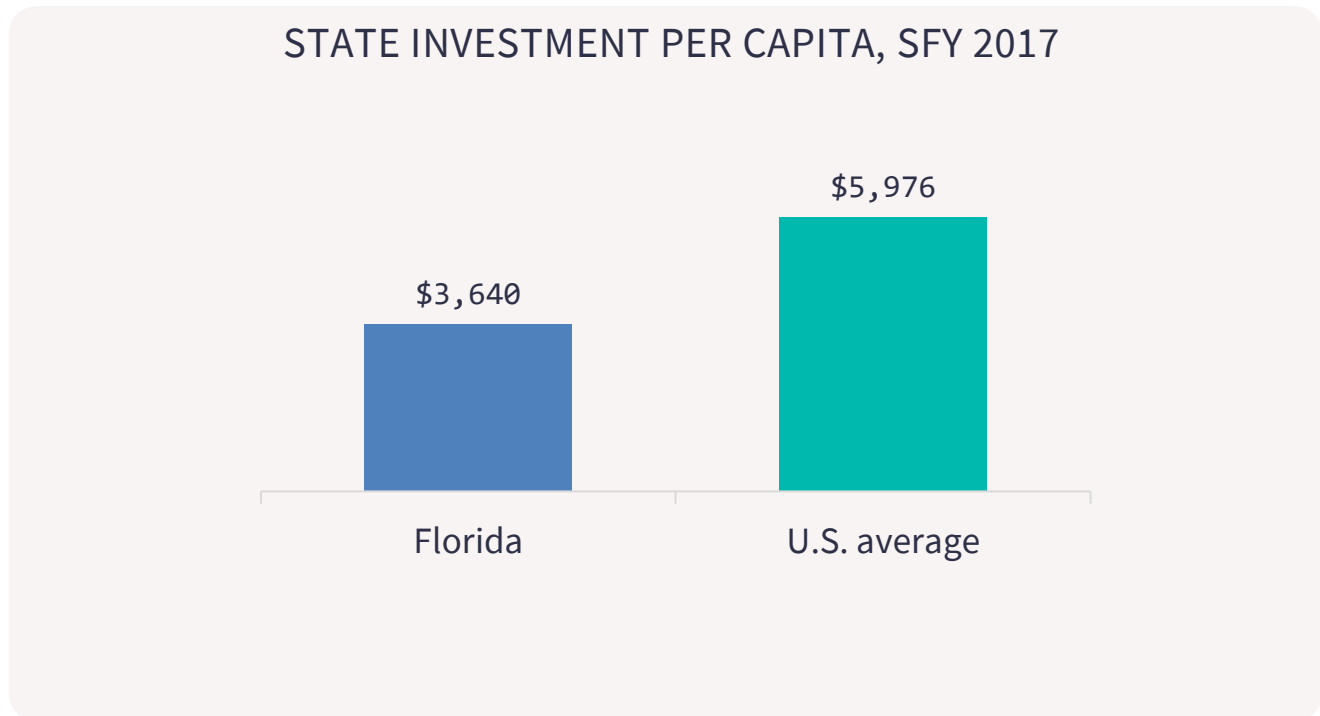
Tax expenditures are government spending in the form of tax credits, exemptions, deductions and other tax preferences through the state's tax code and not through its budget. This allows tax expenditures to avoid the scrutiny that is normally given to spending decisions every year in the budget process. Tax expenditures reduce the state's potential revenue by not collecting taxes in instances where it otherwise could.

Although these expenditures are not evaluated like the budget, they can provide a benefit to the state and its citizens. For example, food is not taxed at grocery stores due to a sales tax exemption. However, some tax expenditures are less obviously beneficial, such as one exempting ostrich feed from taxation. According to the 2019 Florida Tax Handbook, tax expenditures cost the state more than \$20.5 billion in lost revenues for fiscal year 2019-20. Funding for critical services is reduced in order to balance the budget in light of such revenue losses.

Lost revenues could be used to improve access and quality of key services that help families and the economy.

More information on tax expenditures can be found in the Florida Policy Institute's Silent Spending report.

Spending



Support of public services

Florida ranks 50th in support of public services compared to other US states.

All other states invest more per capita in public services than Florida. FPI will examine a couple of big categories.

For example, Florida spent 30 percent less on elementary education, 41 percent less on higher education, 24 percent less on public welfare and 10 percent less on highways.

Florida's poor rank in this category demonstrates that public services are not a priority for lawmakers in the state.

Medicaid and the uninsured

Florida ranks 46th in the proportion of its citizens who are covered by insurance.

Medicaid is the federal-state program that finances health care services provided to the poor and people with disabilities. The program serves roughly 4 million Floridians and consumes a very large share of the Florida budget. But it is hard to judge how adequate that spending is by just those numbers. Florida spent \$4,243 per enrollee during the 2014 fiscal year according to the Kaiser Family Foundation, which is \$1,493 less than the average spending per enrollee of all states.

According to census data, 12.9 percent of Florida’s population was uninsured in 2017. The same report estimates the national uninsured rate to be 8.7 percent.

Florida is spending less than other states on Medicaid, as demonstrated by the lower amount spent per enrollee. This decision, paired with the state’s high uninsured rate, shows that those creating Florida’s budget aren’t focused on improving the rate of uninsured citizens.

Education Funding Falls Short

Florida ranks 43rd for its per-pupil investment (adjusted for regional cost differences).

In May 2019, the state Legislature sent the largest ever state budget to the governor, and the K-12 education budget was no exception. Legislators touted spending \$7,672 per pupil for the 2019-2020 school year, an increase of \$243 over current year funding. This includes a record \$4,279 base student allocation — the flexible pot of funding for districts — a \$75 increase over the current year. However, the rosy per pupil amounts paper over an easily overlooked caveat: The Best and Brightest Teacher program was not counted toward these figures in years past, and by moving the program to the FEFP, the per pupil funding amount was inflated by \$99. Significantly, legislators can easily inflate the total per pupil spending amount by arbitrarily shifting which programs count under the FEFP total.

Citizen Engagement

Citizens have a unique authority to impact the state budget and, as a result, impact numerous aspects of life in Florida. It is important for citizens to understand and utilize this power appropriately to achieve the best outcomes for their communities.

The Will of the People

Citizens have the power to affect budget decisions when they wish to see a change through powers delineated by the state’s constitution.

The Florida Constitution provides the authority for citizens to initiate amendments. When enough citizens deem the Legislature unresponsive to their concerns, they may propose a constitutional amendment that, if passed, binds the Legislature to the amendment’s requirements.

In some cases, amendments impact the state’s budget by creating a financial obligation for the Legislature. This mechanism provides a way for people to impact the state budget directly.

The next section includes amendments that passed in 2018 along with language that appeared on the ballot.

Amendment 2

“Proposing an amendment to the State Constitution to permanently retain provisions currently in effect, which limit property tax assessment increases on specified nonhomestead real property, except for school district taxes, to 10 percent each year. If approved, the amendment removes the scheduled repeal of such provisions in 2019 and shall take effect January 1, 2019.”

Amendment 3

“This amendment ensures that Florida voters shall have the exclusive right to decide whether to authorize casino gambling by requiring that in order for casino gambling to be authorized under Florida law, it must be approved by Florida voters pursuant to Article XI, Section 3 of the Florida Constitution. Affects articles X and XI. Defines casino gambling and clarifies that this amendment does not conflict with federal law regarding state/tribal compacts.”

Amendment 4

“This amendment restores the voting rights of Floridians with felony convictions after they complete all terms of their sentence including parole or probation. The amendment would not apply to those convicted of murder or sexual offenses, who would continue to be permanently barred from voting unless the Governor and Cabinet vote to restore their voting rights on a case by case basis.”

Amendment 5

“Prohibits the legislature from imposing, authorizing, or raising a state tax or fee except through legislation approved by a two-thirds vote of each house of the legislature in a bill containing no other subject. This proposal does not authorize a state tax or fee otherwise prohibited by the Constitution and does not apply to fees or taxes imposed or authorized to be imposed by a county, municipality, school board, or special district.”

Amendment 6

“Creates constitutional rights for victims of crime; requires courts to facilitate victims’ rights; authorizes victims to enforce their rights throughout criminal and juvenile justice processes. Requires judges and hearing officers to independently interpret statutes and rules rather than deferring to government agency’s interpretation. Raises mandatory retirement age of state judges from seventy to seventy-five years; deletes authorization for judges to complete term if one-half of term has been served by retirement age.”

Amendment 7

“Creates constitutional rights for victims of crime; requires courts to facilitate victims’ rights; authorizes victims to enforce their rights throughout criminal and juvenile justice processes. Requires judges and hearing officers to independently interpret statutes and rules rather than deferring to government agency’s interpretation. Raises mandatory retirement age of state judges from seventy to seventy-five years; deletes authorization for judges to complete term if one-half of term has been served by retirement age.”

Amendment 9

“Prohibits drilling for the exploration or extraction of oil and natural gas beneath all state-owned waters between the mean high water line and the state’s outermost territorial boundaries. Adds use of vapor-generating electronic devices to current prohibition of tobacco smoking in enclosed indoor workplaces with exceptions; permits more restrictive local ordinances.”

Amendment 10

“Requires legislature to retain department of veterans’ affairs. Ensures election of sheriffs, property appraisers, supervisors of elections, tax collectors, and clerks of court in all counties; removes county charters’ ability to abolish, change term, transfer duties, or eliminate election of these offices. Changes annual legislative session commencement date in even-numbered years from March to January; removes legislature’s authorization to fix another date. Creates office of domestic security and counterterrorism within department of law enforcement.”

Amendment 11

“Removes discriminatory language related to real property rights. Removes obsolete language repealed by voters. Deletes provision that amendment of a criminal statute will not affect prosecution or penalties for a crime committed before the amendment; retains current provision allowing prosecution of a crime committed before the repeal of a criminal statute.”

Amendment 12

“Expands current restrictions on lobbying for compensation by former public officers; creates restrictions on lobbying for compensation by currently serving public officers; provides exceptions; prohibits certain abuses of public office for personal benefit.”

Amendment 13

“Phases out commercial dog racing in connection with wagering by 2020. Other gaming activities are not affected.”

Once codified in the Constitution, the Legislature is bound to follow the requirements set out by the amendments. In this way, amendments provide citizens with another avenue to affect change within their state beyond voting or providing comments to their representative.

What to Consider

Are Florida's Taxes Sufficient to Meet Residents' Needs?

Florida is sometimes referred to as a “low tax” state. What people often fail to mention, however, is that it is “low benefit” as well. For many people, especially the healthy and wealthy, low-tax, low-benefit is just what the doctor ordered. But for people who do not fall into that category, there is real risk that public services are lacking.

Florida ranks 48th in the nation for state and local tax fairness. The state has no income tax and its governments rely heavily on sales and property taxes to support their operations. As a result, families in the lowest 20 percent income bracket are paying the highest effective tax rate among all income groups.

For those individuals, is the state tax system fair? Is life made more difficult or easy as a result of this system?

Does the Legislature Support Necessary Services?

In the wake of the Great Recession, Florida's approach to avoiding budget deficits involved huge cuts to critical public services rather than increases in revenue. As the state moved from recession to recovery, no significant attempts were made to restore these service level reductions. Rather, the state focused on reducing revenues. The result can be seen in understaffed prisons, lagging affordable housing development and an unwillingness to make necessary infrastructure improvements.

It may be more difficult to notice the effects of public service cuts for people who weren't receiving the service before. However, these cuts are not limited to the services critical for the most vulnerable Floridians. Public education continues to suffer with insufficient funding. It is important for all Floridians that children are receiving an adequate education that prepares them for the jobs of the future. Such innovative education requires sufficient funding provided by the Legislature.

In addition to this, it's important to consider how the state as a whole could improve if the potential for economic prosperity of all citizens was improved. Are the public services available making this future possible? What services could make this a reality?

Are There Better Choices the State Could Make?

Elected officials are tasked with making decisions to improve the quality of life for all citizens; however, sometimes this goal is not always achieved. When the needs of all Floridians are valued, it will create a Florida where everyone can pursue prosperity in thriving communities with great job opportunities.

The Public Can Build a Better Budget

Budget decisions affect all Floridians because they influence the way people live. Residents expect sufficient roadways that are adequately maintained to get from place to place. They expect safe communities and clean drinking water. They expect Florida's unique natural environment to be preserved and maintained. They expect public education that prepares young Floridians to become engaged, self-sufficient adults. Issues that may seem unconnected come together in the budget process, which the public can impact.

How can the public affect budget decisions?

There are opportunities for people to get involved at every step of the budget process.

- **Communicate with elected officials.** Contact information for representatives is available online at myfloridahouse.gov and floridasenate.gov. Legislators receive many phone calls, letters and emails each day, so reaching out to them multiple times may be necessary.
- **Get involved in local campaigns** and elections beyond just voting to help choose the people making and voting on state budgets. People can join a community organization or other group with priorities similar to theirs. Such groups are usually active on social media platforms like Facebook, and national groups often have many regional bases, information for which should be available on their respective websites.
- **Talk to friends, family and community members** about how the budget affects day-to-day activities, and what you want Florida to be like in the future. People should be prepared to listen to other perspectives and share thoughts in a respectful manner to foster productive conversations.

This budget guide is meant to provide a foundation in the basic concepts and terminology of the Florida budget and the process used to create it. More information of specific topics and analyses of state budgets are available on FPI's website, floridapolicy.org.

Glossary

Appropriation- A statutory authorization to spend during a specific fiscal year. Appropriations represent the maximum spending authority, rather than mandates to spend. Expenditures need not, and generally do not, equal the amount of the appropriation from which they are made.

Bill- A proposed act filed in either house of the legislature.

Budget- A financial plan that outlines all expenditures and revenues for a fiscal year. The detailed spending plan submitted by the Governor to the legislature which recommends monetary allocations for each of the departments of the state for the next fiscal year is also known as a “budget.” Using recommendations from the Governor and individual departments, each chamber prepares its own version of the budget.

Committee- A panel of legislators chosen by the respective presiding officer to perform specific functions.

Conference Committee- A committee composed of members of the Senate (appointed by the President) and members of the House of Representatives (appointed by the Speaker) whose sole purpose is to reach a final agreement on a bill.

Constitution- The written instrument embodying the fundamental principles of the state that establishes power and duties of the government and guarantees certain rights to the people.

Debt Service- Required payments of principal and interest on bonds and notes issued.

Expenditure- An amount of money spent by the state including both direct spending and forgoing the collection of revenue such as tax credits, deductions, and refunds.

Fiscal Year- The period used for budgeting and accounting. In Florida state government, this is the period from July 1 of one calendar year to June 30 of the next calendar year.

Line-Item Veto- Power of the Governor to selectively prohibit spending on items in a general appropriations act or any specific appropriation in a substantive act containing an appropriation.

President of the Senate- The presiding officer of the Senate, having been designated by the majority party in caucus and then elected by the full membership of the Senate for a term of two years at the organization session.

Revenue- Estimates of every and all types of income received by State departments and programs, including funds from fees, charges, surcharges, rents, reimbursements, grants, fines, interest, and earnings.

Session- The term is used to refer to the entire period for which the legislature has been convened.

Speaker of the House- The presiding officer of the House of Representatives, having been designated by the majority party in caucus and then elected by the body for a term of two years at the organization session.

Tax Expenditures: government spending on special interest activities, entities or groups in the form of tax credits, deductions, and other tax preferences through the state's tax code and not through its budget.

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

Veto Override- Action by the legislature to set aside the Governor's objections to an act. It takes two-thirds of the members voting in each house to override a veto.

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