WORKING DEFINITIONS OF BUDGETARY JARGON

I. Appropriation – Dollars and position counts authorized by the Legislature for each State program for a specific fiscal year though the passage of an appropriation bill.
   A. Supplementary Appropriation – A special appropriation authorized by the Legislature for a particular objective, program, activity, organization or other purpose. A supplementary appropriation is normally authorized in a separate section in the appropriation bill.
   B. Specific Appropriation – An appropriation authorized by the Legislature through a special bill which frequently establishes a new program, fund or organizational unit.

II. Allocation – Dollars and position counts released by the Governor out of appropriations made by the Legislature.

III. Restriction – Dollars and position counts withheld or “impounded” by the Governor from appropriations made by the Legislature.

IV. Allotment – A quarterly authorization from Budget & Finance to expend funds allocated by the Governor.

V. Ceiling or Target – A total dollar amount within which a program or organizational unit is asked to develop budget requests or spending plans.

VI. Position Count – Positions authorized in the budget, expressed in full-time equivalence (100% FTE). Like dollars, position counts are appropriated, restricted and allocated.

VII. Current Service – A budget category (in dollars and position counts) which provides for the continuation of existing programs at the same level, quality, and scope.

VIII. Workload Increase – A budget category which provides for the extension of existing programs (at the same level and quality) to accommodate a larger number of students or other service recipients.

IX. Program Change Request (PCR) – A budget category which provides for the improvement of existing programs or for the initiation of new programs.
X. **Line Item Budget** – A budget wherein appropriations are made for specific categories of expenditures such as personnel, supplies, services, equipment, etc.

XI. **Program Budget** – A budget wherein appropriations are made for specific programs (as contrasted to organizations or categories of expenditure).

XII. **Program** – A combination of resources and activities designed to achieve an objective or objectives.

XIII. **Program Structure** – An organization scheme for grouping programs in accordance with the objectives to be achieved or the functions to be performed.

XIV. **Current Approved Program** – Plans and budgets based on a continuation of operations in accordance with past decisions of the State government. In traditional budget terms, this includes current service and workload increase.

XV. **Recommended Program Plan (or Program Change Request)** – Plans and budgets for changes in the current approved programs. In traditional budget terms, this includes expansion as well as contraction of programs.