

abolished for each permanent position authorized and that there be no increase in agency funds in the current budget and the next two subsequent budgets as the result of this action. The Secretary of the Department of Budget and Fiscal Planning shall prepare a report for the budget committees upon creation of these positions detailing where permanent positions have been authorized and contractual positions have been abolished. It is the intent of the General Assembly that priority be given to converting individuals that have been in a contract position for at least two years.

SECTION 24. 24. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that all state departments, agencies, bureaus, commissions, boards, and other organizational units included in the state budget, shall prepare and submit items for the FY 1997 budget detailed by "Statewide Subobject" classification in accordance with instructions promulgated by the Comptroller of the Treasury. The presentation of budget data in the state budget book shall include object, fund, and personnel data in the manner provided for FY 1996, except as indicated elsewhere in this Act; however, this shall not preclude the placement of additional information into the budget book. For FY 1997, the budget detail shall be available from the Department of Budget and Fiscal Planning's automated data system at the subobject level by statewide subobject codes and classifications for all agencies and shall include information concerning executive changes to the budget request. These data shall be made available upon request and in a format subject to the concurrence of the Department of Fiscal Services. Further, the expenditure of appropriations shall be reported and accounted for by the subobject classification in accordance with the instructions promulgated by the Comptroller of the Treasury.

Further provided that beginning with the FY 1997 budget submission, full-time equivalent position counts of contractual positions be included in the budget books. For the purpose of this count, contractual positions are defined as those individuals having an employee-employer relationship with the state. This count should include those individuals in higher education institutions who meet this definition but are paid with additional assistance funds.

Further, the executive budget books should include a forecast of the impact of the executive budget proposal on the long term fiscal condition of general fund, transportation trust fund and higher education current unrestricted fund accounts. This forecast should estimate aggregate revenues, expenditures and fund balances in each account for the fiscal year last completed, the current year, the budget year and three years thereafter. Expenditures should be reported at such agency, program or unit levels or categories as may be determined appropriate after consultation with the Department of Fiscal Services. A statement of major assumptions underlying the forecast shall also be provided.

SECTION 22. 25. AND BE IT FURTHER ENACTED, That immediately following the close of FY 1995, the Secretary of Budget and Fiscal Planning shall determine the total number of full-time equivalent positions that are authorized as of the last day of the FY 1995 and on the first day of FY 1996. Authorized positions shall