

available from the Department of Budget and Management's automated data system at the statewide "Comptroller Object" level 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 "Comptroller Object" classification in accordance with the instructions promulgated by the Comptroller of the Treasury.

Further provided that full-time equivalent position counts of contractual positions shall 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. The agencies shall exercise due diligence in reporting these data and ensuring correspondence between reported position and expenditure data for the actual, current, and budget fiscal years.

SECTION 21. AND BE IT FURTHER ENACTED, That for Fiscal Year 1999, capital funds shall be budgeted in separate appropriation level programs. Furthermore, the budget detail for Fiscal Years 1997 and 1998 submitted with the Fiscal Year 1999 budget shall be organized in the same fashion to allow comparison between years.

SECTION 22. AND BE IT FURTHER ENACTED, That the executive budget books shall 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 shall 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 shall 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 each forecast shall also be provided.

SECTION 23. AND BE IT FURTHER ENACTED, That immediately following the close of Fiscal Year 1997, the Secretary of Budget and Management shall determine the total number of full-time equivalent positions that are authorized as of the last day of Fiscal Year 1997 and on the first day of Fiscal Year 1998. Authorized positions shall include all positions authorized by the General Assembly in the personnel detail of the budgets for Fiscal Years 1997 and 1998 including nonbudgetary programs, the Mass Transit Administration, the University of Maryland self-supported activities, and the State Use Industries.

SECTION 24. AND BE IT FURTHER ENACTED, That executive budget books shall include a summary statement of federal revenues by major federal program source supporting the federal appropriations made therein along with the major assumptions underpinning the federal fund estimates. In addition, the Department of Budget and Management shall provide to the Department of Fiscal Services data for the actual, current, and budget years listing the components of each federal fund appropriation by Catalogue of Federal Domestic Assistance number or equivalent detail for programs not in the catalogue. Data shall be provided in an electronic format subject to the concurrence of the Department of Fiscal Services not later than the date upon which the budget is submitted to the General Assembly.