

Comptroller of the Treasury. The Department of Budget and Management shall confer with the Department of Legislative Services regarding necessary or desirable changes to the budget detail provided for fiscal 2001 due to implementation of the Budget Preparation and Analysis System.

Further provided due diligence shall be taken to accurately report full-time equivalent position counts of contractual positions 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.

SECTION 23. AND BE IT FURTHER ENACTED, That for fiscal 2001, capital funds shall be budgeted in separate eight-digit programs. Furthermore, the budget detail for fiscal 1999 and 2000 submitted with the fiscal 2001 budget shall be organized in the same fashion to allow comparison between years.

SECTION 24. AND BE IT FURTHER ENACTED, That 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 four 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 Legislative Services. A statement of major assumptions underlying the forecast shall also be provided, including but not limited to general salary increases, inflation, and growth of caseloads in significant program areas.

SECTION 25. AND BE IT FURTHER ENACTED, That immediately following the close of fiscal 1999, the Secretary of the Department of Budget and Management shall determine the total number of full-time equivalent positions that are authorized as of the last day of fiscal 1999 and on the first day of fiscal 2000. Authorized positions shall include all positions authorized by the General Assembly in the personnel detail of the budgets for fiscal 1999 and 2000 including non-budgetary programs, the Mass Transit Administration, the University System of Maryland self-supported activities, and the State Use Industries.

SECTION 26. 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 Legislative 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 Legislative Services.

SECTION 27. AND BE IT FURTHER ENACTED, That the Department of Budget and Management shall provide an annual report on indirect costs to the Joint