

funds from federal or other non-state sources so long as both the appointing authority for the position and the Secretary of Budget and Management certify for each position created under this exception that:

(1) funds are available from non-state sources for each position established under this exception; and

(2) any positions created will be abolished in the event that non-state funds are no longer available.

SECTION 21. 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, including the Judiciary, shall prepare and submit items for the fiscal 2004 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 fiscal 2003 except as indicated elsewhere in this Act; however, this shall not preclude the placement of additional information into the budget book. For fiscal 2004, the budget detail shall be available from the Department of Budget and Management'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. To the extent possible, except for public higher education institutions, subobject expenditures shall be designated by fund. 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. These data shall be made available upon request and in a format subject to the concurrence of the Department of Legislative 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 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 22. 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.