

actions or to implement a program reflecting fundamental changes in federal/State relationships. Notwithstanding anything contained in this section, the Board of Public Works may authorize additional temporary positions to meet public emergencies resulting from an act of God and violent acts of men, which are necessary to protect the health and safety of the people of Maryland.

In addition to any positions created within the limitation of 50 under this section, the Board of Public Works may authorize the creation of 250 positions within the executive branch provided that 1.5 full-time contract positions or the equivalent are 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 Management shall prepare a report for the budget committees upon creation of these positions detailing where permanent 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 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, shall prepare and submit items for the fiscal 2000 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 1999 except as indicated elsewhere in this act; however, this shall not preclude the placement of additional information into the budget book. For fiscal 2000, 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. 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 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 22. AND BE IT FURTHER ENACTED, That for fiscal 2000, capital funds shall be budgeted in separate eight-digit programs. Furthermore, the budget detail for fiscal 1998 and 1999 submitted with the fiscal 2000 budget shall be organized in the same fashion to allow comparison between years.

SECTION 23. AND BE IT FURTHER ENACTED, That the executive budget books should include a forecast of the impact of the executive budget proposal on the