

# How to Read the Summary Tables

A summary table appears near the beginning of each branch of government or secretarial area in Part B, Section 1, the section of this document that describes the Governor's proposed operating budget for the 2002-2004 biennium. The table provides an at-a-glance summary for each

agency within that branch of government or, for the Executive Department, within that secretarial area. It also shows a total recommendation for the branch of government or secretariat. A sample summary table is shown below.

**General fund (GF)**

This column shows the "general fund" amount recommended. This fund reflects revenues primarily from broad-based taxes such as individual income tax, the corporate income tax, and the sales tax. These amounts can be used for a variety of state government services.

**Nongeneral funds (NGF)**

This column shows recommended amounts from "nongeneral funds." These funds are earmarked by law for special purposes, such as federal grants for mandated programs, the motor fuels taxes for transportation needs, and tuition and fees for educational programs at state colleges and universities.

**All funds**

This column shows total recommendations, from both the general fund and nongeneral funds.

**Fiscal years**

The tables break out the Governor's recommendations by year. "Fiscal Year 2003," the first year of the 2002-04 biennium, begins July 1, 2002, and ends June 30, 2003. "Fiscal Year 2004," the second year of the biennium, begins July 1, 2003, and ends June 30, 2004.

**Summary of recommended funding for Finance agencies**

Agency	Fiscal year 2003			Fiscal year 2004		
	GF	NGF	All funds	GF	NGF	All funds
Secretary of Finance	000.0	000.0	000.0	000.0	000.0	000.0
Department of Accounts	000.0	000.0	000.0	000.0	000.0	000.0
Department of Planning and Budget	000.0	000.0	000.0	000.0	000.0	000.0
Department of Taxation	000.0	000.0	000.0	000.0	000.0	000.0
Department of the State Internal Auditor	000.0	000.0	000.0	000.0	000.0	000.0
Department of the Treasury	000.0	000.0	000.0	000.0	000.0	000.0
Treasury Board	000.0	000.0	000.0	000.0	000.0	000.0
<b>Total for Finance</b>	<b>000.0</b>	<b>000.0</b>	<b>000.0</b>	<b>000.0</b>	<b>000.0</b>	<b>000.0</b>

Dollars in millions. Figures may not add due to rounding. See "How to read the summary tables" on page B-1.

## Notes to these tables

- ▶ All figures represent dollars rounded to millions (e.g., \$146,237,002 is shown as \$146.2).
- ▶ Due to rounding, figures may not add exactly.
- ▶ Figures in parentheses are negative amounts (reductions).
- ▶ "< 0.1" indicates an amount less than \$100,000.
- ▶ Agencies appear in the same order as in the Budget Bill.

# How to Read the Detail Tables

The detail tables appear in Part B, Section I, at the end of each branch of government or secretarial area. They provide details on the Governor's proposals for the operating budget for the 2002-2004 biennium for each agency within that branch of government or secretarial

area. Agencies are displayed in the same order as in the Budget Bill. Figures are whole dollar amounts, except where indicated as percent or position level. Negative numbers appear in parentheses.

**General fund (GF)**

This column shows the "general fund" amount recommended. This fund reflects revenues primarily from broad-based taxes such as individual income tax, the corporate income tax, and the sales tax. These amounts can be used for a variety of state government services.

**Nongeneral funds (NGF)**

This column shows recommended amounts from "nongeneral funds." These funds are earmarked by law for special purposes, such as federal grants for mandated programs, the motor fuels taxes for transportation needs, and tuition and fees for educational programs at state colleges and universities.

**Fiscal years**

The tables break out the Governor's proposals by year. "Fiscal Year 2003," the first year of the 2002-04 biennium, begins July 1, 2002, and ends June 30, 2003. "Fiscal Year 2004," the second year of the biennium, begins July 1, 2003, and ends June 30, 2004.

**All funds**

This column shows total recommendations, from both the general fund and nongeneral funds.

		Fiscal Year 2003			Fiscal Year 2004		
		General	Nongeneral	All Funds	General	Nongeneral	All Funds
<b>DEPARTMENT OF HUMAN SERVICES</b>							
1	● 2002 legislative appropriation	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000
2	● Adjustments to legislative appropriation	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000
3	● Activity-based budget	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000
4	● Recommended funding changes:						
5	● Title of proposed change	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000
6	● Total recommended funding changes	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000
7	● Total recommended funding	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000	000,000,000
8	● % change over activity-based budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	● Position level:						
10	● 2002 legislative appropriation	00.0	00.00	00.00	00.0	00.00	00.00
	● Recommended position level changes	00.0	00.00	00.00	00.0	00.00	00.00
	● Total recommended positions	00.0	00.00	00.00	00.0	00.00	00.00

- 1) **2002 legislative appropriation.** Line 1 is the amount appropriated for the agency for the current fiscal year, 2002, in the 2000 Appropriation Act (Chapter 1073).
- 2) **Adjustments to legislative appropriation.** Line 2 shows the total of technical adjustments to the agency's activity-based budget, including distribution of amounts included in a central account in the 2000 Appropriation Act, removal of one-time funding, annualization of partial-year funding, and so forth. See "central accounts adjustments" and "technical adjustments" in the glossary.
- 3) **Activity-based budget.** Line 3 is the sum of Line 1 and adjustments under Line 2. It represents funding necessary to continue an agency's approved ongoing activities. The activity-based budget does not include significant changes in the way the agency provides services. See "activity-based budget" in the glossary.
- 4) **Recommended funding changes.** Line 4 shows the Governor's specific recommendations for the agency. Each specific budget action is shown as a separate line item. Policy proposals with no budget impact do not appear on these tables. Proposals that affect only positions (not funding) also do not appear as a separate line, but are reflected under "Position Level" in "Recommended position level changes" (Line 9) and "Total Recommended Positions" (Line 10).

- 5) **Total recommended funding changes.** Line 5 is the net sum of the individual budget actions under Line 4.
- 6) **Total recommended funding.** Line 6 is the total funding proposed by the Governor for the 2002-2004 biennium, i.e., the net total of the "Activity-based budget" (Line 3), and the "Total recommended funding changes" (Line 5).
- 7) **Percent change.** Line 7 shows the percentage difference between the "Activity-based budget" (Line 3) and the "Total recommended funding" (Line 6).
- 8) **Position level: 2002 legislative appropriation.** Line 8 shows the position level for the agency for the current fiscal year, 2002, in the 2000 Appropriation Act (Chapter 1073). NOTE: Positions are expressed as full-time equivalents.
- 9) **Recommended position level changes.** Line 9 is the net total of the Governor's specific recommendation involving positions for the agency, including those adjustments to the legislative appropriation included in the activity-based budget.
- 10) **Total recommended positions.** Line 10 is the total position level for the agency recommended by the Governor for the 2002-2004 biennium. It represents the net total of the "2002 legislative appropriation" (Line 8) and "Recommended position level changes" (Line 9).