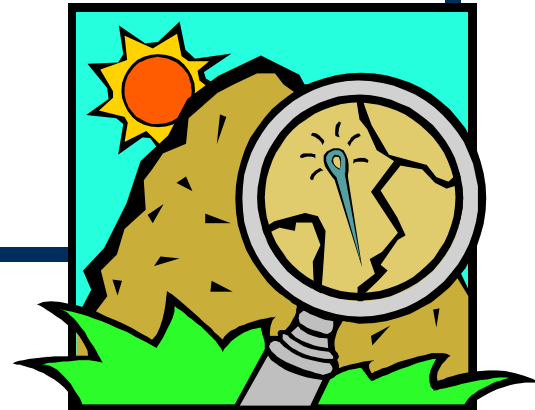


LOOKING IT UP

HOW CAN I FIND THINGS IN THE
MARYLAND STATE BUDGET?

Neil Bergsman
Maryland Budget & Tax Policy Institute
Maryland Nonprofits
February 6, 2008



AT THE END OF TODAY'S SESSION



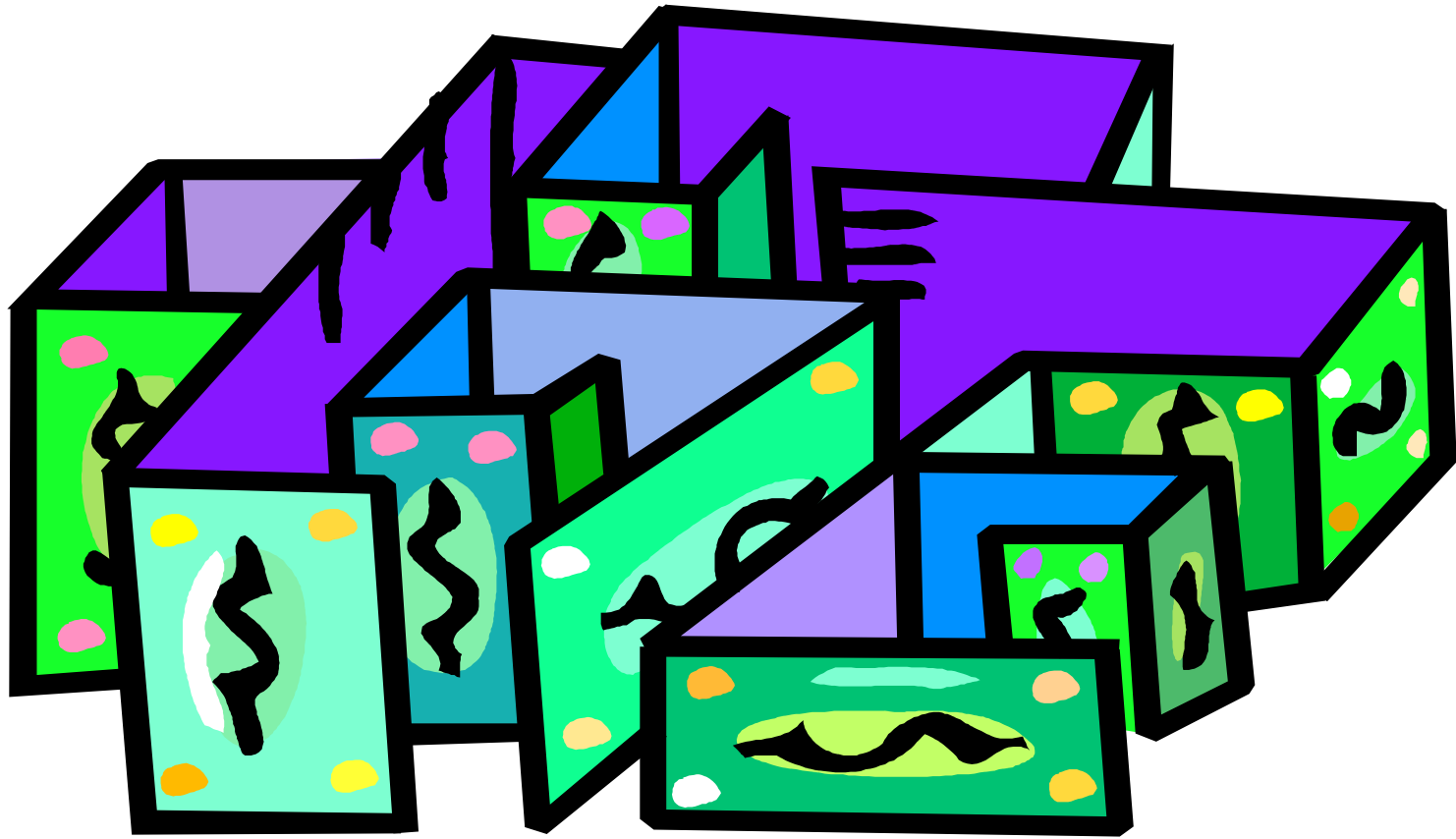
- We will be familiar with Maryland's budget documents...
 - ...how they are organized...
 - ...and how they fit into the state budget process.
- We will be familiar with the legislative budget documents
- We will have realistic expectations about what things we can learn from the official documents
- We will know where to look on the Internet for Information, and who to call for help

AGENDA



- **Review of the Budget Process**
- **Budget Documents**
- **Legislative Documents**
- **Other Stuff**
- **“Who Ya Gonna Call?”**

THE BUDGET PROCESS



THE 2 MOST IMPORTANT THINGS ABOUT MARYLAND'S BUDGET PROCESS



1. The budget must be
balanced

2. The legislature cannot add

BUDGET CALENDAR

Executive Branch

- July - September
 - Agency budget Preparation
- September-October
 - Agency budget meetings with DBM & Governor
- December
 - BRE Revenue Estimates
 - Decisions
- January
 - Printing



Legislative Branch

- Fall
 - Spending affordability
 - This year – special session
- December
 - Spending Affordability recommendation
- January 16
 - Budget introduced
- February, March
 - Subcommittee hearings
- Late March
 - Subcommittee, committee decisions
- April
 - Conference Committee
 - Final Enactment

BUDGET DOCUMENTS



HIGHLIGHTS BOOK



- **Front of the Book**
 - **Governor's Themes**
 - **Governor's Budget Initiatives**
 - **“Big Picture” Budget information**

HIGHLIGHTS BOOK



- Middle of the Book
 - Agency Pages
 - Local Aid Tables

APPENDICES



- I – Appropriations by Agency
- II – Personnel by Agency
- A – General Fund Summary
- C – Expenditure Detail
- E – Personnel Detail
- F – Five-year Forecast
- H – Contingent & Restrictive Language
- K – Children’s Budget
- M – Cigarette Fund
- N – Aging Budget
- Q – Bay Budget

Glossary

UNDERSTANDING THE BUDGET CODES

- Program Code
 - 8 characters
 - Example: Lower Eastern Shore Children’s Center
 - V00E01.10

V	00	E	01	10
Function	Financial Agency	Division	Unit	Program
Juvenile Services	Dep’t of Juvenile Services	Restorative Services Operations	Residential Services	Lower Eastern Shore Children’s Center

UNDERSTANDING THE BUDGET CODES – OBJECTS OF EXPENDITURE

- .01 – Salaries & Benefits
- .02 – “Technical and Special Fees”
 - Contractual Salaries
- .03 Communication
- .04 Travel
- .05 *There is **NO** object .05*
- .06 Fuel & Utilities
- .07 Motor vehicle Operation
- .08 Contractual Services
- .09 Supplies
- .10 Replacement Equipment
- .11 Additional Equipment
- .12 Grants
- .13 Fixed Charges
- .14 Land & Structures

BUDGET VOLUMES 1-2-3

- Managing for Results
- Expenditure Detail
- Personnel Detail



BUDGET BILL

- Regular appropriations
- Deficiency appropriations
- “Go to the back of the Bill!”

LEGISLATIVE DOCUMENTS

- Fiscal briefing
- Budget hearing schedule
- Analyses
- Agency testimony
- Committee reports / Joint Chairmen's Report
- Conference Committee Report
- 90-day Report



OTHER STUFF

- Fiscal Notes
- Capital Budget
- Fiscal Digest



ADDITIONAL RESOURCES

- “Who Ya Gonna Call?”
- Web Sites
- MB&TPI



THANK YOU