



Legislative Budgeting

Budget Advisory Group
April 2023

The term “Fiscal Year” means different things depending on the audience

For an auditor, “this fiscal year” means the year that ended last June 30th.

REVIEW

For an executive branch agency, “this fiscal year” means the year that began on July 1st.

IMPLEMENT

For the General Assembly, “this fiscal year” means the year to begin next July 1st.

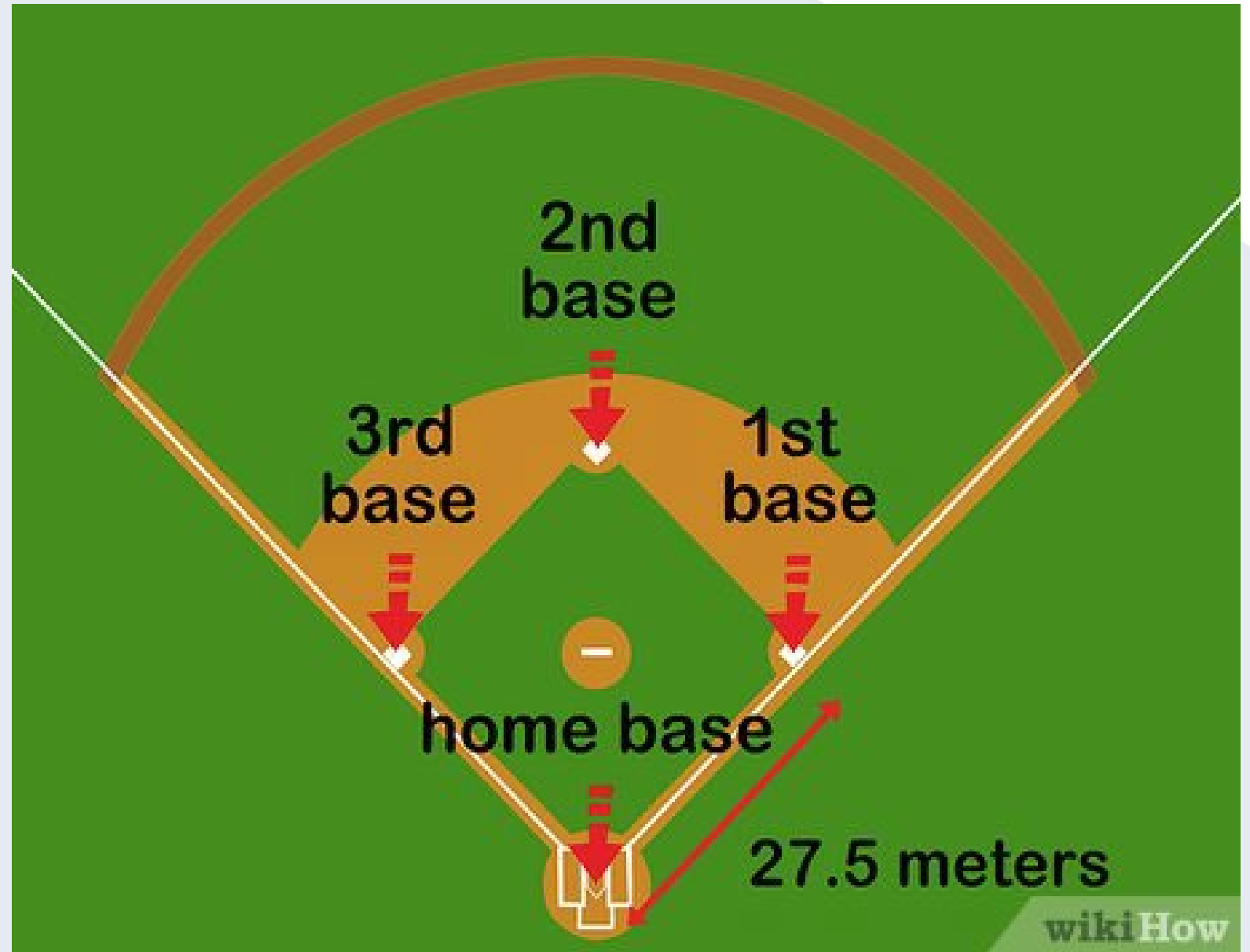
PLAN

Today's Focus is on the Planning Phase

- The **Review Phase** is the practice of auditing, usually the most recently completed fiscal year.
 - Lead organizations in this phase are the State Auditor's Office, the Inspector General and in some cases the Legislative Audit Council.
- The **Implementation Phase** refers to the time between the enactment of a budget on July 1st and the close of the fiscal year on June 30th. Monitoring is performed by the Executive Budget Office.
 - During the Implementation Phase, the Executive Budget Offices monitors for agency deficits. The Board of Economic Advisors monitors for General Fund revenue shortfalls. Should either occur, there are statutory procedure for addressing these budget issues.
- The **Planning Phase** is to create the upcoming budget for the next state fiscal year that becomes an operational budget on July 1st.

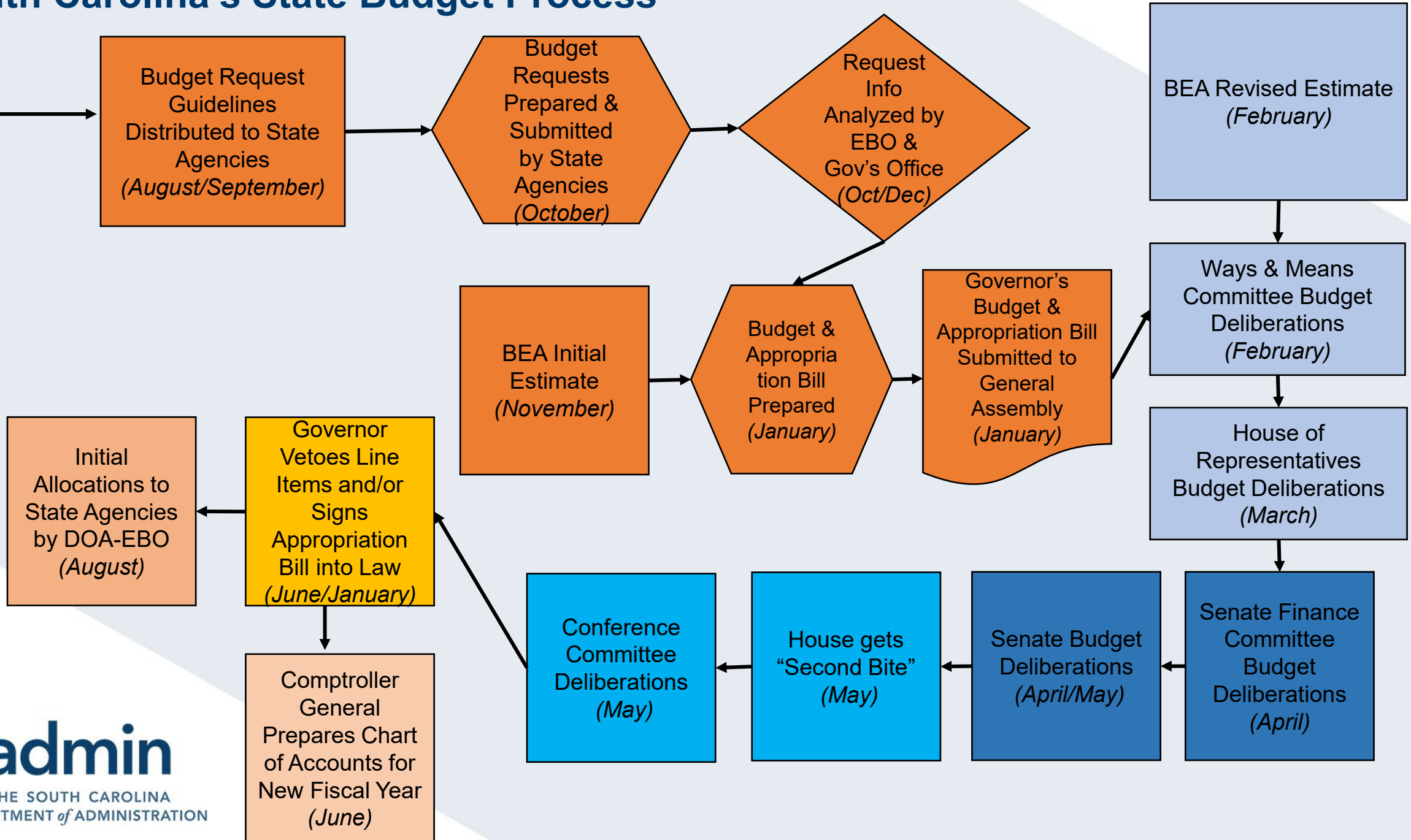
Budget Planning Phase

- For the planning phase of the budget process, certain milestones are generally met at certain times of the year, much like a game of baseball.



South Carolina's State Budget Process

Process Begins for the Next Fiscal Year



The Participants

Governor



State Senate



House of Representatives



South Carolina
Revenue and Fiscal Affairs Office
Board of Economic Advisors &
Budget Development Section



State Agencies &
Higher Education
Institutions



Executive Budget Office &
Division of State Human
Resources



Constituents/Citizens & Special Interest Groups

South Carolina: A “Legislative” State for the budget process

- The Governor recommends a budget to the General Assembly, but there is no requirement for adoption of any elements.
- The Governor has line-item veto, but some other states allow the Governor to reduce a budget line. South Carolina does not.
- Only with the passage of Act 121 of 2014 (S22) did the Governor have an Executive Budget Office. Prior to that date, the Budget and Control Board exercised authority to reduce the budget in mid-year due to shortfalls in revenues.

The Annual Budget is Just Another Bill

(but it must be enacted by July 1st for State Government to operate and gets “Masthead Status”)

A284, R275, H5001

GENERAL APPROPRIATIONS ACT

FY 2016-2017

TO MAKE APPROPRIATIONS AND TO PROVIDE REVENUES TO MEET THE ORDINARY EXPENSES OF STATE GOVERNMENT FOR THE FISCAL YEAR BEGINNING JULY 1, 2016, TO REGULATE THE EXPENDITURE OF SUCH FUNDS, AND TO FURTHER PROVIDE FOR THE OPERATION OF STATE GOVERNMENT DURING THIS FISCAL YEAR AND FOR OTHER PURPOSES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF SOUTH CAROLINA:

Budget Bill Process

- Governor's
- House Ways & Means
- House
- Senate Finance
- Senate
- House II
- Conference Committee
- Governor's Vetoes
- Legislative Overrides
- Ratified Version

2022-2023 General Appropriations Bill South Carolina State Budget Bill H. 5150

H. 5150, GENERAL APPROPRIATIONS BILL, FISCAL YEAR 2022-2023

H. 5150 - As Introduced by the House Ways and Means Committee on March 8, 2022
Full Text Search of Budget as Introduced by the House Ways and Means Committee

H. 5150 - As Passed by the House of Representatives on March 15, 2022
Full Text Search of Budget as Passed by the House

H. 5150 - As Reported by the Senate Finance Committee on April 18, 2022
Full Text Search of Budget as Reported by the Senate Finance Committee

H. 5150 - As Passed by the Senate on April 28, 2022
Full Text Search of Budget as Passed by the Senate

H. 5150 - As Amended by the House of Representatives on May 11, 2022
Full Text Search of Budget as Amended by the House

H. 5150 - Conference Report Adopted by the General Assembly on June 15, 2022
Full Text Search of Budget as reported by the Conference Committee

H. 5150 - As Ratified by the General Assembly on June 16, 2022. Governor's vetoes are marked. Enacted on June 29, 2022.
Full Text Search of Budget as Ratified by the General Assembly
H. 5150 -- Governor's Veto Message - June 22, 2022

Related Documents

Governor McMaster's Proposed Budget

- Governor McMaster's Executive Budget Fiscal Year 2022-2023 (PDF)
- Part IA, Appropriations (PDF)
- Statement of Revenues (PDF)
- Part IB (PDF)
- Capital Reserve Fund (PDF)

Executive Budget

- The Executive budget begins with the Executive Budget Office (EBO).
- The Governor's Office holds budget hearings with agencies but waits until it receives the November BEA estimate to finalize recommendations.
- The Executive Budget Office creates and updates the Summary Control Document (SCD). EBO staff tracks, analyzes, and estimates costs of amendments and update the Summary Control Document (SCD).
- Per House Rule 5.3A
 - RFA certifies that appropriations in the House Budget do not exceed forecasted revenue
 - Revenue estimates must be adjusted for bills that have passed the House

House Budget

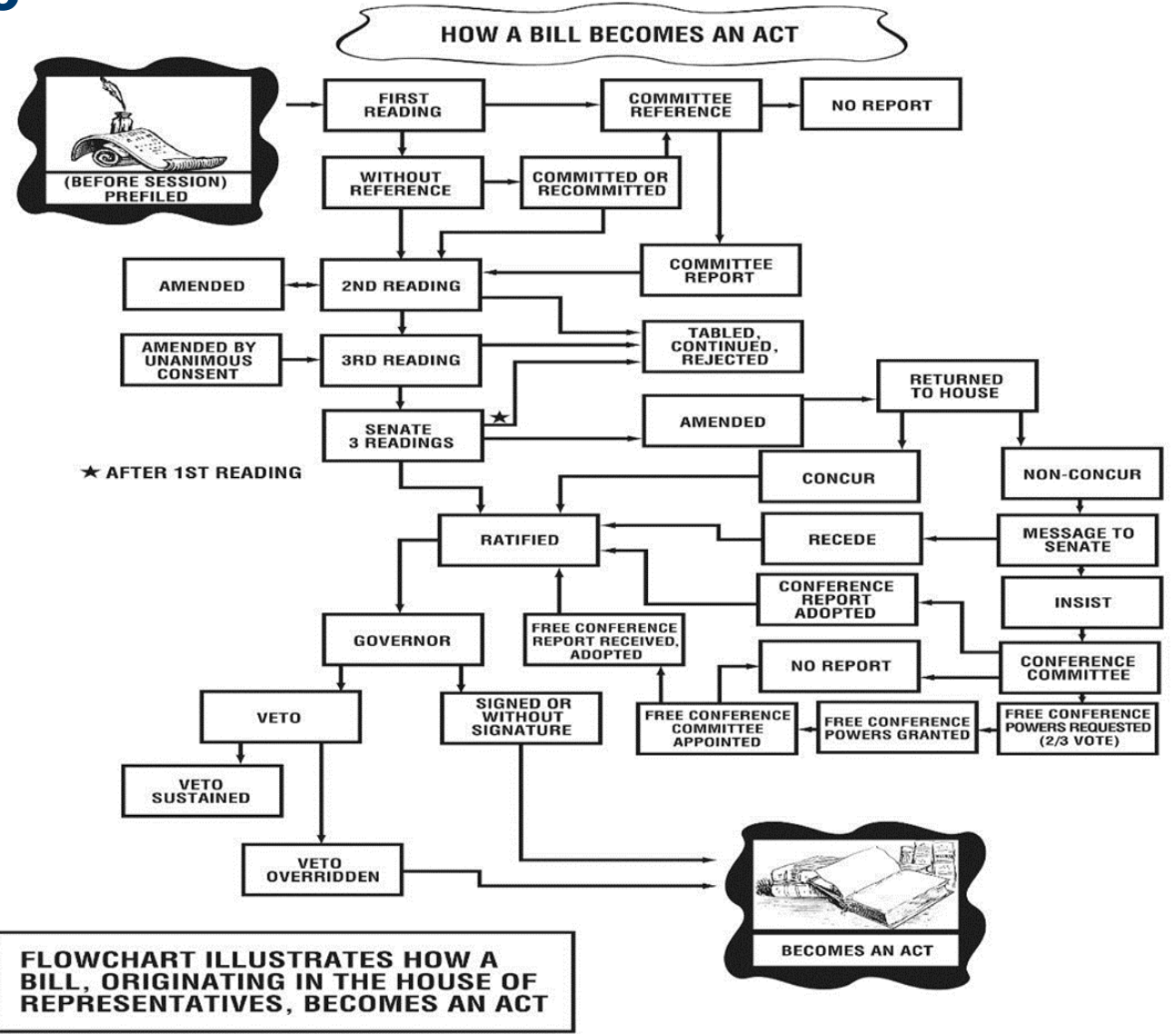
- The House budget begins with the Ways & Means Committee.
- The Committee holds budget hearings with agencies but waits until it receives the BEA estimate on February 15th to finalize its recommendations.
- RFA supports the committee process by creating and updating the Summary Control Document (SCD). During the House debate, RFA staff tracks, analyzes, and estimates costs of amendments and update the SCD.
- Per House Rule 5.3A
 - RFA certifies that appropriations in the House Budget do not exceed forecasted revenue
 - Revenue estimates must be adjusted for bills that have passed the House

Senate Budget

- The Senate receives the budget bill from the House and refers it to the Senate Finance Committee (SFC).
- The SFC holds budget hearings with agencies and makes its recommendations for amendments to the bill.
- RFA again supports the committee process by managing the SCD and evaluating changes to provisos and other legislation that may impact revenue. During Senate debate, RFA staff tracks, analyzes, and estimates costs of amendments and updates the SCD.
- Rule 24 (B) – Germaneness.

Budget Conference Committee also known as (House II)

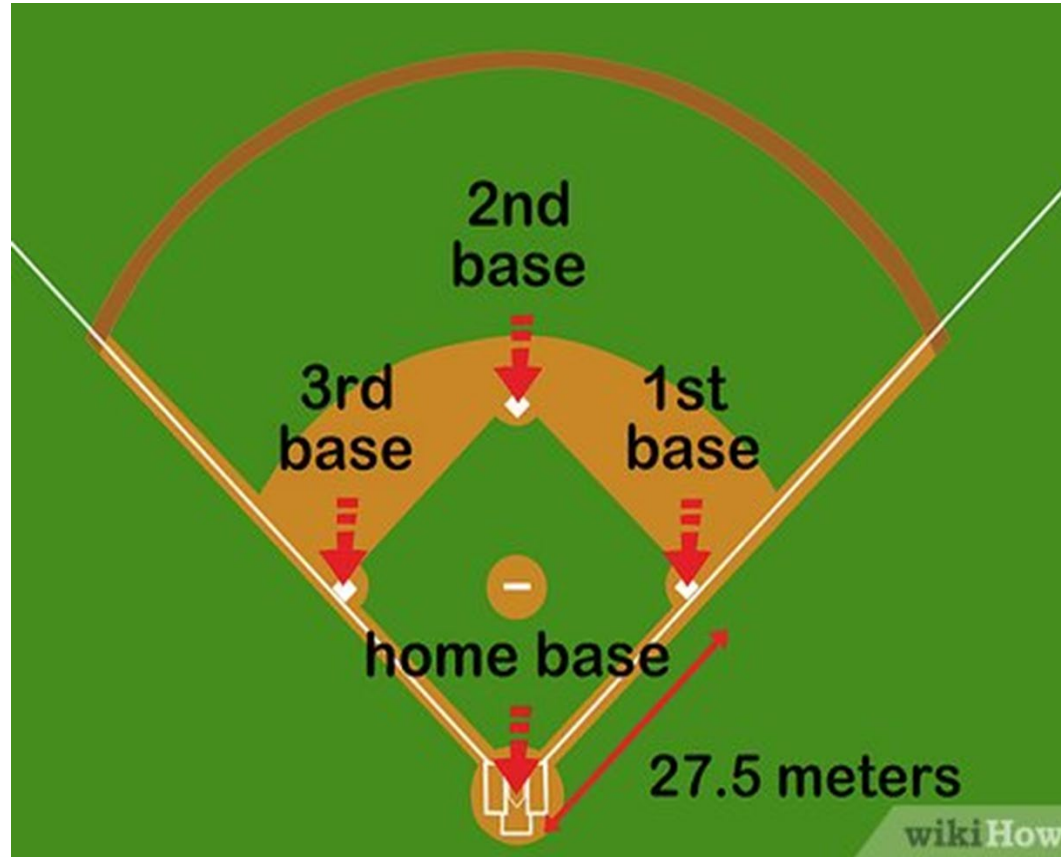
- Once the House and Senate approved their respective budgets, the House II may “amend to the third degree”. This normally triggers and Conference Committee.
- SC legislative rules call for three members to represent the two Chambers.
- Of the six members, the vote requirement is two votes on both sides to include material in the Conference Committee report.
- The Conference Committee adopts the same and compromise the difference.
 - Practice of “high, low or in between” and blending of language.
- Simple majority for adoption (no amendments).



Gubernatorial Actions

- The Governor has five days (except Sundays) during the session to approve or disapprove an Act
 - **Sign** – legislation becomes permanent law
 - **Veto** – legislation is returned to the originating body with a veto message; may be overridden by 2/3's vote (of those present) in each chamber
- *Bills not signed within five days become law as if signed by the Governor (or if the General Assembly is adjourned, two days after the next meeting)

Passing Legislation is an Exercise of Clearing Bases



- Three readings in the House and Senate. All readings must occur on separate days.
 - First reading is the Bill's introduction.
 - Most of the detailed deliberation takes place after 1st reading and before 2nd reading in Committee.
 - 2nd reading in each chamber is where open debate among all members occurs.
 - 3rd reading is usually perfunctory.
- Once all of this occurs in both bodies, differences are negotiated by a Conference Committee with 3 Senators and 3 House members. Must obtain 2 votes from each side.
- If the Conference Committee reaches compromise on all differences, then both bodies must approve by simple majority the Report.
- Then, the bill becomes an Act and is submitted to the Governor who has veto authority.

Producing a Budget: Hurry Up and Wait

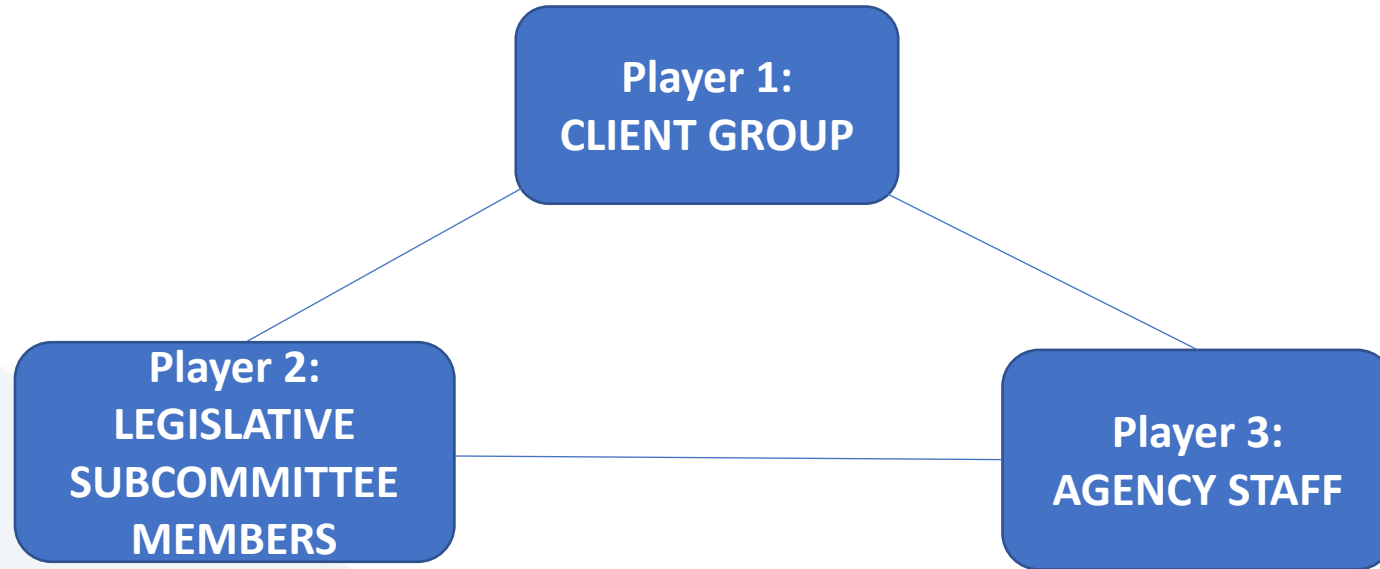


Scene from South Carolina Senate Finance Committee Hearing

Budget Decisions are made rationally but...

- You must understand the process.
- You must understand the rules of the game.
- You must understand the players of the game, their motivations and their preferences.

Major Team: The Triple Alliance



- Policy-making relationships referred to as the “Iron Triangle”
- These alliances compete for funding
- Client groups consist of constituents and interest groups

But How Do You Keep Score?

| BALL | | 2 | | STRIKE | | 2 | | OUT | | 1 | |
|---------|---|---|---|--------|---|---|---|-----|------|---|--|
| VARSITY | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | RUNS | | |
| HOME | 0 | 1 | 0 | 2 | 0 | 0 | | | 3 | | |
| GUEST | 1 | 2 | 0 | 0 | 2 | | | | 5 | | |

Key Terms, Definitions & Concepts

- Much like keeping score at a baseball game, you need to be able to understand how to track the budget process.
- This means you understand a number of budget terms and learn how to read several basic documents used in the process.

Boston Red Sox 1 vs. Tampa Bay Rays All: Tropical A&U, Ft. Petersburg, FL Date: 5/2/07

| # | Player | Pos | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | | | | |
|--------|----------|-----|---|----|---|---|---|---|---|---|---|----|----|----|----|----|----|---|---|---|---|
| 96 | Elizberg | 1 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| 15 | Redman | 4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| 37 | Ortiz | 10 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| 20 | Yunelkis | 3 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| 7 | Deane | 9 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| 74 | Wright | 2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| 25 | Lovell | 5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| 6 | Kottaras | 2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| 21 | Green | 6 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | |
| TOTALS | | | R | H | 2 | 1 | 3 | 4 | 1 | 2 | 0 | 1 | 0 | 0 | 2 | 2 | 2 | 0 | 0 | 0 | 1 |
| | | | E | LO | 0 | 1 | 2 | 1 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 2 | 0 | 3 | 0 | 0 | 0 |

| # | Pitcher | W | L | S | P | R | E | H | B | K | IP | WPA | WPA% |
|----|---------|---|---|---|---|---|---|---|---|---|----|-----|------|
| 30 | Wright | 2 | 0 | 0 | 2 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Ortiz | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Lovell | 1 | 1 | 1 | 0 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 |
| 21 | Green | 1 | 1 | 1 | 0 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 0 |

League: AL
 All: _____ Time: _____
 Copyright © James B. Tewks
 This is a copyrighted and registered trademark of James B. Tewks.

Summary Control Document (SCD)

- The Summary Control Document (SCD) is the spreadsheet used in the budget process to show available revenues, base budget appropriations, and line-item changes by agency.
- This worksheet documents the changes made to the budget bill from its introduction to enactment and is used to ensure a balanced budget.
- The Governor's budget is also included in the SCD.
- In addition to recurring appropriations, the document also accounts for nonrecurring appropriations, such as surplus and Lottery funds.

But How Do You Keep Score?

Summary Control Document

Governors:

<https://admin.sc.gov/sites/default/files/budget/SCD%20FY2023-24%20Governor's%20Executive%20Budget%20-%20FINAL.pdf>

House & Senate:

<https://www.scstatehouse.gov/committeeinfo.php>

| SUMMARY CONTROL DOCUMENT FY 2022-23 Appropriation Bill, H. 5150 & FY 2021-22 Capital Reserve Fund Bill, H. 5151 | | | |
|--|--|--|---------------------------------------|
| <i>The Summary Control Document is the SC Revenue and Fiscal Affairs Office's attempt to maintain a historical record in summary form reflecting the recommendations/actions taken at each stage of the budget process. It is not intended to be construed as a binding, legal document.</i> | | | |
| Line | | FY 2022-23 Agency Beginning Base | Part IA Recurring Funds H. 5150 |
| 1 | REVENUES FY 2022-23 | | |
| 2 | | | |
| 3 | Revenue Forecast, FY 2022-23, Board of Economic Advisors | | 11,876,877,415 |
| 4 | | | |
| 5 | Less: FY 2022-23 Transfer to Tax Relief Trust Fund/Res Prop Tax Capped at FY 01-02 Level | | (661,952,631) |
| 6 | | | |
| 7 | | | |
| 8 | Net General Fund Revenue Forecast, FY 2022-23 | | 11,214,924,784 |
| 9 | | | |
| 10 | Less: FY 2022-23 General Reserve Fund Transfer [SC ST SEC 11-11-310] (FY 23 Required Balance = \$522,986,077) | | See Line 104 |
| 11 | | | |
| 12 | Less: FY 2022-23 Appropriation Base | | (9,270,619,765) |
| 13 | | | |
| 14 | | | |
| 15 | "New" Recurring Revenue | | 1,944,305,019 |
| 16 | | | |
| 17 | ENHANCEMENTS AND ADJUSTMENTS | | |
| 18 | 1% Income Tax Reduction (Year 1 of 5) | | |
| 19 | Income Tax Relief (H. 4880) | | |
| 20 | Comprehensive Tax Cut of 2022 (S. 1087) | | (702,442,000) |
| 21 | Military Retirement Income Tax Exemption | | |
| 22 | Full Military Income Tax Exemption (H. 3247) | | (7,972,000) |
| 23 | Police Officers, Peace Officers, & Firefighters Retirement Income Tax Exemption | | |
| 24 | Proviso 118.7 SR: Admissions Tax | | |
| 25 | Proviso 81.3 LLR: POLA - Ten Percent, Other Funds | | (140,000) |
| 26 | Proviso 81.16 LLR: Indirect Cost Waiver OSHA | | (300,000) |
| 27 | Proviso 117.175 GP: Indirect Costs Exemption | | |
| 28 | Proviso 73.10 ORS: Santee Cooper Billing | | (2,000,000) |
| 29 | Proviso 109.13 DOR: Renewable Fuel Credit - Deleted | | |
| 30 | Proviso 109.12 DOR: Food Manufacturing Equipment - Veto 9 - Overriden | | |
| 31 | | | |
| 32 | Subtotal, Enhancements and Adjustments | | (712,854,000) |
| 33 | | | |
| 34 | Subtotal, Part I Revenues | | 1,231,451,019 |

But How Do You Keep Score?

The Underlying Assumptions:

- Incremental Budgeting
 - Annualization
 - New Funds
 - Recurring Funds
- Non-Recurring Funds
- Carryforward Funds
 - Lapsed Funds
- Supplemental Funds

Boston Red Sox 1 vs. Tampa Bay Rays AL: Tampa Bay @ Boston, MA - Red Sox, FL Date: 5/2/09

| # | Player | Pos | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | | | | | | |
|--------|------------|-----|---|-----|---|----|---|----|---|----|-----|----|-----------|----|----|----|----|----|---|----|---|----|-----|
| 9 | Ellsbury | 8 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | |
| 15 | Podsednik | 4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | |
| 27 | Ortiz | 10 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | |
| 24 | Yankees | 3 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | |
| 7 | Drew | 9 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | |
| 24 | Jay Bayley | 7 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | |
| 25 | Lowe | 5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | |
| 16 | Kottaras | 2 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | |
| 22 | Green | 6 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | |
| TOTALS | | | R | H | 2 | 1 | 3 | 4 | 1 | 2 | 0 | 1 | 0 | 0 | 2 | 2 | 2 | 0 | 0 | 0 | 1 | | |
| | | | E | LOB | 0 | 1 | 2 | 1 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 2 | 0 | 3 | 0 | 0 | 0 | | |
| # | Pitcher | W | L | S | R | ER | H | BB | K | IP | WPA | # | Pitcher | W | L | S | R | ER | H | BB | K | IP | WPA |
| 35 | Wright | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 | Wright | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | Ortiz | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57 | Ortiz | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Bumgarner | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | Bumgarner | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Sach | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 24 | Sach | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

League: AL
 AB: _____ Time: _____
 Copyright © James D. Tenasco
 This is not an official MLB product and may contain errors.

But How Do You Keep Score?

- Fund Accounting

Boston Red Sox 2 vs. Tampa Bay Rays At: Tropicana Field, St. Petersburg, FL Date: 5/2/09

| # | Player | Pos | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | | | | | | | | |
|--------|-----------|-----|----|----|----|-----|-----|----|----|----|----|----|----|----|----|----|----|---|---|---|---|---|---|---|---|
| 46 | Elksberg | 8 | SO | SO | K | | | SO | SO | | SO | | | | | | | | | | | | | | |
| 15 | Redman | 4 | SO | SO | | | | SO | SO | | SO | | | | | | | | | | | | | | |
| 37 | Ortiz | 3B | P6 | | | F7 | | | | | | | | | | | | | | | | | | | |
| 24 | Yankellis | 5 | SO | SO | | 5-3 | | SO | SO | | | | | | | | | | | | | | | | |
| 7 | Drew | 9 | SO | | K | K | | F | F | | | | | | | | | | | | | | | | |
| 94 | Bay | 7 | | | SO | | LB | P4 | | F9 | | | | | | | | | | | | | | | |
| 25 | Lowe | 5 | | SO | F | | F | | SO | SO | | | | | | | | | | | | | | | |
| 6 | Kottaras | 2 | | SO | | | 4-3 | | K | K | | | | | | | | | | | | | | | |
| 22 | Green | 6 | | SO | | | | K | SO | | SO | | | | | | | | | | | | | | |
| TOTALS | | | R | H | E | LOB | 2 | 1 | 3 | 4 | 1 | 2 | 0 | 1 | 0 | 0 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 1 | |
| | | | R | H | E | LOB | 0 | 1 | 2 | 1 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 2 | 0 | 3 | 0 | 0 | 0 | 0 | |
| # | Pitcher | W | L | S | I | P | R | E | H | B | B | K | H | P | H | P | P | P | P | P | P | P | P | P | P |
| 45 | Wright | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | Beane | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Soto | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

League: AL
 Att: _____ Time: _____
 Copyright © James D. Tenasco
 All rights reserved. All other markings are the property of the original designer.

Fund Types

- General Funds (State Funds)
 - By proviso 117.1, all general state revenues ... from whatever source ... and income derived by any agency or activity ... must be credited to the General Fund ... unless otherwise directed by law.
- Other Funds (Revenues)
 - **Earmarked** – Accrued interest goes to the General Fund.
 - **Restricted** – Accrued interest remains in the fund.
- Federal Funds
 - Revenue that is generated from grants and disbursements from the Federal Government.

But How Do You Keep Score?

Constitutional Requirements

- These elements must be considered and reflected on the Summary Control Document for the General Appropriations Bill to be in order.

Boston Red Sox 1 vs. Tampa Bay Rays AI: Tropical Ave, Ft. Petersburg, FL Date: 5/2/09

| # | Player | Pos | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
|---------------|----------|-----|-----|-----|-----|-----|----|-----|-----|---|-----|----|----|----|----|----|----|---|
| 96 | Ellsbury | 8 | 5-3 | 5-3 | 5-3 | | | 5-3 | 5-3 | | 5-3 | | | | | | | |
| 15 | Pedroia | 4 | 5-3 | 5-3 | | 5-3 | | 5-3 | 5-3 | | 5-3 | | | | | | | |
| 27 | Ortiz | 10 | P6 | 5-3 | | 5-3 | | 5-3 | 5-3 | | 5-3 | | | | | | | |
| 24 | Yankees | 3 | 5-3 | 5-3 | | 5-3 | | 5-3 | 5-3 | | 5-3 | | | | | | | |
| 7 | Drew | 9 | 5-3 | 5-3 | | 5-3 | | 5-3 | 5-3 | | 5-3 | | | | | | | |
| 14 | Bay | 7 | 5-3 | 5-3 | | 5-3 | | 5-3 | 5-3 | | 5-3 | | | | | | | |
| 35 | Louche | 5 | 5-3 | 5-3 | | 5-3 | | 5-3 | 5-3 | | 5-3 | | | | | | | |
| 6 | Kottaras | 2 | 5-3 | 5-3 | | 5-3 | | 5-3 | 5-3 | | 5-3 | | | | | | | |
| 22 | Green | 6 | 5-3 | 5-3 | | 5-3 | | 5-3 | 5-3 | | 5-3 | | | | | | | |
| TOTALS | | | R | H | E | L | O | B | | | | | | | | | | |
| | | | 2 | 13 | 4 | 1 | 2 | 0 | 1 | 0 | 0 | 2 | 2 | 2 | 0 | 0 | 0 | 1 |
| | | | E | L | O | B | | | | | | | | | | | | |
| | | | 0 | 1 | 2 | 1 | 0 | 2 | 0 | 1 | 0 | 0 | 2 | 0 | 3 | 0 | 0 | 0 |
| # | Pitcher | W | L | S | P | R | ER | H | BB | K | HP | WP | PK | | | | | |
| 45 | Melton | 2 | 0 | 0 | 2 | 1 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| 57 | Ortiz | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| 54 | Saich | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |

League: AL
 All: _____ Time: _____
 Copyright © 2009 James D. Teresco
 All rights reserved. All other trademarks are the property of their respective owners.

Constitutional Requirements

- Balanced Budget Requirement
- Constitutional Spending Limit
- State Employee Growth Limit
- General Reserve Fund
- Capital Reserve Fund
- Other Major Accounts
- Local Government Fund
- Tax Relief Trust Fund
- Debt Service

The Appropriations Act

- Each Appropriation Act is applicable for one fiscal year (July 1 –June 30)
- Organized by Part IA & Part IB
 - IA: Appropriation of funds and FTEs
 - IB: Provisos – Temporary laws for the budget that direct the expenditure of funds in Part IA.

https://www.scstatehouse.gov/sess124_2021-2022/appropriations2022/ta22ndx.php

The Appropriations Act

How is it Organized?....

| DEPARTMENT OF ADMINISTRATION | | |
|--|------------------|------------------|
| | TOTAL FUNDS | GENERAL FUNDS |
| I. ADMINISTRATION | | |
| EXECUTIVE DIRECTOR | 201,297 | 201,297 |
| | (1.00) | (1.00) |
| CLASSIFIED POSITIONS | 1,908,335 | 374,335 |
| | (31.37) | (6.55) |
| UNCLASSIFIED POSITIONS | 864,500 | 130,000 |
| | (7.00) | (0.90) |
| OTHER PERSONAL SERVICES | 62,306 | 4,680 |
| OTHER OPERATING EXPENSES | 1,118,946 | 722,446 |
| ETV COVERAGE - LEGISLATIVE & PUBLIC AFFAIRS | 838,269 | 838,269 |
| TECHNOLOGY INVESTMENT COUNCIL | 98,784 | 98,784 |
| TOTAL I. ADMINISTRATION | 5,092,437 | 2,369,811 |
| | (39.37) | (8.45) |
| II. STATEWIDE PROGRAMS & SERVICES | | |
| A. EXECUTIVE BUDGET OFFICE | | |
| CLASSIFIED POSITIONS | 1,054,000 | 1,054,000 |
| | (16.00) | (16.00) |
| UNCLASSIFIED POSITIONS | 353,000 | 353,000 |
| | (3.00) | (3.00) |
| OTHER OPERATING EXPENSES | 140,100 | 140,100 |
| TOTAL A. EXECUTIVE BUDGET OFFICE | 1,547,100 | 1,547,100 |
| | (19.00) | (19.00) |
| B. HUMAN RESOURCES DIVISION | | |
| CLASSIFIED POSITIONS | 1,372,989 | 1,232,989 |
| | (21.00) | (19.00) |
| UNCLASSIFIED POSITIONS | 68,145 | 68,145 |
| | (1.00) | (1.00) |
| OTHER PERSONAL SERVICES | 52,738 | 52,738 |
| OTHER OPERATING EXPENSES | 1,321,539 | 826,573 |
| TOTAL B. HUMAN RESOURCES DIVISION | 2,815,411 | 2,180,445 |
| | (22.00) | (20.00) |

- Each agency has a different Section Number within the Appropriations Act
- Each agency's budget is typically broken into programs:
 - Administration
 - Programs & Services
 - Employee Benefits
- Each program is typically broken into categories:
 - Agency Head
 - Other Personal Services
 - Classified Positions
 - Other Operating Expenses
 - Unclassified Positions
 - Employee Benefits
- For each category, there will be a Total Funds and General Funds amount and an FTE amount beneath

CONGRATULATIONS!

- Now you know how to keep score!

