

GENERAL PROVISIONS OF THE GENERAL APPROPRIATION ACT AND OTHER OVERALL ISSUES

In addition to the specific appropriations to agencies, departments and institutions, the General Appropriation Act (Laws 2007, Chapter 255) provides direction with regard to several general provisions.

General Provisions

Section 109 of the General Appropriation Act provides additional monies for several adjustments. For each adjustment, Section 109 states that the JLBC Staff shall determine and the Arizona Department of Administration shall allocate to each agency or department an amount for each adjustment. For details on the amount allocated to each agency for each adjustment, please see the Crosswalk section.

Health Insurance Adjustments — Section 109 appropriates \$20,245,000 from the General Fund and \$7,000,000 from Other Appropriated Funds monies to address the increased costs of state employee health insurance in FY 2008. The additional monies will be used to offset expected increases in health insurance costs.

In FY 2007, General Fund and Other Appropriated Fund health and dental insurance funding totaled \$328 million. (*See page 470 of the FY 2007 Appropriations Report.*) Total FY 2007 contributions, including non-appropriated employer payments and all employee premiums, were \$496 million (excluding retiree premiums). The equivalent level of FY 2008 employer and employee premiums is \$542 million as shown in *Table 1*. Overall employer premiums from appropriated and non-appropriated funds will increase by \$45 million above FY 2007, or 9.2%. Of that amount, 1.0% is to hold employee premiums constant.

Health — The state continues to self-insure state employee health benefits. Under self-insurance, the state assumes the risk of providing health coverage to state employees and pays health claims directly. Therefore, if the costs of employee health coverage exceed estimates, the state will be responsible for those losses. Similarly, if the costs are less than estimated, the state will retain the savings.

Employees have a choice between an Exclusive Provider Organization (EPO, which is the self-insured equivalent of an HMO) and a Preferred Provider Organization (PPO). Employees in Maricopa, Gila, Pima, Pinal, and Santa Cruz Counties will have a choice between 3 EPO and 2 PPO options. They will also be able to choose between a “non-integrated” plan, in which different companies provide the medical network, third-party administrator, and utilization review components of health coverage, and an “integrated” plan, in which 1 company provides all 3 functions. A provision in the Health and Welfare Budget Reconciliation

Bill (BRB) (Laws 2007, Chapter 263) continues a mandate begun in FY 2007 that employees will not be charged a different premium for an integrated plan than for a non-integrated plan. Employees in all other counties will have a choice between 2 EPO and 1 PPO options, all of which are non-integrated. The budget assumed that employee premiums would not change in the upcoming year. State employee and employer premiums based on the current plan year are shown in *Table 2*. Assuming no change in individual employee premiums or a change in a number of employees choosing health insurance, these total premiums are expected to be \$583 million (*see Table 1*). Employer premiums make up the majority of this amount, consisting of \$470 million. In addition to the \$470 million, the health amount includes \$56 million in employee premiums and \$57 million in retired employee premiums. The \$583 million total includes \$33 million for the cost of health insurance at Northern Arizona University.

The Health and Welfare BRB also required ADOA to design a Health Savings Account (HSA) and Health Reimbursement Account (HRA) program within the self-insurance program. ADOA is required to submit the program designs to the Joint Legislative Budget Committee for review on or before December 1, 2007. The ADOA report may also include various levels of state participation or benefit design. (*Please see the Arizona Department of Administration - Human Resources narrative for further details.*)

Dental — Employee premiums for dental coverage are not expected to change in the upcoming year. Employee and employer premiums based on the current plan year are shown in *Table 3*.

For most General Fund agencies, the health and dental insurance contribution is the amount designated in the *Appropriations Report*. These monies are transferred or “swept” from agency General Fund budgets at the beginning of the year and are not charged to agencies on a payroll by payroll basis. The exceptions are the Department of Economic Security, the Department of Corrections and the Universities, who are not “swept,” but instead pay the actual costs incurred for health and dental insurance premiums. (*Please see the Health Insurance Allocations table at the end of this report for these amounts.*)

Table 2

**Health Insurance
State Employee vs. Employer Contributions**

<u>Average Monthly Premium</u>	<u>State Employee Contribution 10/1/06 Contract</u> ^{1/}	<u>Employer Contribution 10/1/06 Contract</u>
<u>Maricopa/Gila/Pinal Counties</u> ^{1/}		
HMO/EPO Single	\$25.00	411.00
HMO/EPO Family	125.00	955.50
PPO Single	140.00	567.00
PPO Family	390.00	1,335.00
<u>Pima/Santa Cruz Counties</u>		
HMO/EPO Single	25.00	398.00
HMO/EPO Family	125.00	921.50
PPO Single	140.00	511.00
PPO Family	390.00	1,177.50
<u>Other Rural Counties</u>		
HMO/EPO Single	25.00	552.00
HMO/EPO Family	125.00	1,308.00
PPO Single	140.00	598.50
PPO Family	390.00	1,450.00

^{1/} Represents rates for both integrated and non-integrated options. For FY 2008, employees will continue to pay the same premium for an integrated and non-integrated option. Integrated option is available in Maricopa, Gila, Pinal, Pima, and Santa Cruz Counties. October 2007 rates are not yet available.

Retirement Increase — Section 109 appropriates \$16,000,000 GF and \$3,200,000 OF for the employer share of FY 2008 retirement increases. The new rates are reflected in *Table 4*.

State Employee Pay Raise Statewide Adjustment — Section 109 appropriates \$68,755,000 from the General Fund and \$19,500,000 from Other Appropriated Funds in FY 2008 for a 3.25% pay raise for state employees, effective July 1, 2007. The pay raise has two components: 1) a 3.0% general salary adjustment, and 2) a 0.25% performance pay adjustment pursuant to A.R.S. § 38-618.01, as added by Laws 2006, Chapter 1. This adjustment includes both the Personal Services adjustment as well as the associated increase in ERE spending. The appropriation was calculated based on 3% of the FY 2008 JLBC Baseline Personal Services base. *(Please see the Salary Adjustments tables following the General Provisions section for further details on previous years' salary increases.)*

Assistant Attorney General Salary Adjustments — Section 109 appropriates \$2,595,800 GF and \$2,147,800 OF for an increase in the pro rata charge paid for the Attorney General's office, to be used for salary increases for selected Attorney General staff. The Criminal Justice BRB (Laws 2007, Chapter 259) increases this charge from 0.635% of selected agency payrolls to 0.675%. These amounts include both additional monies appropriated to

contracting agencies to pay the increased pro rata charge and the appropriation of those monies to the Attorney General to fund the salary increases. *(Please see the Attorney General narrative and the "Assistant Attorney General Salary" columns in the Crosswalk tables later in this report for more detail on these amounts.)*

State-Owned Space Rent Adjustments — Section 109 appropriates \$2,801,000 GF and \$1,000,000 OF for an adjustment in the rate paid by state agencies occupying state-owned space. The increase would fund an increase ADOA's charge for state-owned space from \$15.50 per square foot to \$19.50 per square foot. *(Please see the Capital Section for more details on rent charges for state-owned space.)*

State Telecommunications Adjustments — Section 109 appropriates \$5,509,800 GF for adjustments in state telecommunications charges. The majority of this adjustment will be used for FY 2007 increases that were designated as one-time in the FY 2007 budget process and were not included in agencies' base FY 2008 budgets. The remainder of the adjustment will be used to fund new FY 2008 adjustments. Other Appropriated Fund changes for these adjustments were included in agencies' base FY 2008 budgets. *(Please see the Arizona Department of Administration - Information Technology Services narrative for further details.)*

Table 1

FY 2008 State Employee Health/Dental Insurance

	<u>General Fund</u>	<u>Other Fund</u>	<u>Non-Approp.</u>	<u>Total Employer</u>	<u>Employee Premiums</u>	<u>Retiree Premiums</u>	<u>Total</u>
Health	261,283,600	90,013,100	118,909,700	470,206,400	56,423,700	56,541,000	583,171,100
Dental	8,319,400	2,704,800	3,903,700	14,927,900	N/A	N/A	14,927,900
Total	\$269,603,000	\$92,717,900	\$122,813,400	\$485,134,300	\$56,423,700	\$56,541,000	\$598,099,000

Table 3

**Dental Insurance
State Employee vs. Employer Contributions**

	State Employee Contribution <u>10/01/06 Contract</u>	Employer Contribution <u>10/01/06 Contract</u>
<u>Single</u>		
EDS	4.02	\$ 6.18
Assurant	4.68	6.18
Delta	14.56	17.29
Metlife	12.90	15.40
<u>Family</u>		
EDS	18.16	\$11.50
Assurant	18.02	11.50
Delta	54.14	49.81
Metlife	45.00	43.50

State Lease-Purchase and Privatized-Lease-To-Own Adjustments — Section 109 appropriates \$995,100 GF increases for lease-purchase and privatized-lease-to-own (PLTO) charges. Some large General Fund increases were funded in agencies' base FY 2008 budgets. All Other Appropriated Fund changes for these adjustments were included in agencies' base FY 2008 budgets. *(Please see the Capital Section for more details on lease-purchase and PLTO charges.)*

Human Resources Pro Rata Adjustments — Section 109 appropriates \$242,100 GF and \$135,000 OF for an increase in the pro rata charge paid to the Personnel Division. The Budget Procedures BRB (Laws 2007, Chapter 259) increases this charge from 1.04% of selected agency payrolls to 1.07%. Revenues from the increased charge will be used to fund vacant positions in the Personnel Division. *(Please see the Arizona Department of Administration - Human Resources narrative for details.)*

Risk Management Adjustments — Section 109 appropriates \$1,753,000 GF for adjustments in state risk management charges. This increase will fund approximately 54.3% of General Fund FY 2008 risk management increases; the remaining increases will be absorbed by state agencies. Other Appropriated Fund changes for these adjustments were included in agencies' base FY 2008 budgets. *(Please see the Risk Management Charges table later in this section for details on charges by agency.)*

Expenditure Reporting — Section 110 states that it is the intent of the Legislature that all budget units receiving appropriations continue to report actual, estimated and requested expenditures by budget programs and classes in a format similar to the one used for budgetary purposes in prior years. The purpose of this section is to ensure stability and consistency in expenditure reporting regardless of yearly changes in appropriation formats. A different format may be used to implement budget reform legislation if agreed to by the Director of the JLBC and incorporated into the budget instructions issued by the

Governor's Office of Strategic Planning and Budgeting (OSPB).

FTE Position Reporting — Section 111 states that the FTE Positions contained in the General Appropriation Act are subject to appropriation. The section directs the Director of ADOA to account for the utilization of all appropriated FTE Positions, excluding FTE Positions in the Department of Economic Security, Universities, and Department of Environmental Quality. The Director shall submit the FY 2008 report by August 1, 2008 to the Director of the JLBC. In previous years, agencies were required to submit 2 reports each year.

The reports shall compare the level of FTE Position usage in each fiscal year to the appropriated level. For the first time, this section defines FTE Positions as the total number of hours worked, including both regular and overtime hours as well as hours taken as leave, divided by the number of hours in a work year. The ADOA Director shall notify the director of each budget unit if the budget unit has exceeded its number of appropriated FTE Positions. The Department of Economic Security, Universities, and Department of Environmental Quality shall report to the Director of the JLBC in a manner comparable to the ADOA report.

Filled FTE Position Reporting — Section 112 states that by October 1, 2007 each agency, including the Judiciary and the Universities, shall submit a report to the JLBC Director on the number of filled, appropriated FTE Positions by Fund Source. The report shall reflect the number of filled, appropriated FTE Positions as of September 1, 2007.

Performance Measure Results Reporting — Section 113 requires agencies to submit FY 2007 results for performance measures in the General Appropriation Act as part of their FY 2009 budget request. If an agency fails to submit this information, they are to submit a report in their FY 2009 request explaining why the agency failed to submit the results.

Transfer Authority — Section 114 requires ADOA to provide a monthly report to the JLBC Staff on agency transfers of spending authority from one expenditure class to another or between programs.

Interim Reporting Requirements — Section 115 requires the Executive Branch to provide to the JLBC a preliminary estimate of the FY 2007 General Fund ending balance by September 15, 2007 and a preliminary estimate of the FY 2008 General Fund ending balance by September 15, 2008. Based on this information, JLBC Staff shall report to JLBC by October 15 of 2007 and 2008 as to whether that fiscal year's revenues and ending balance are expected to change by more than \$50,000,000 from the budgeted projections.

Expenditure Authority — Section 118 states that for purposes of the General Appropriation Act, "expenditure authority" means that the fund sources are continuously appropriated monies that are included in the individual line items of appropriations.

JLBC Review — Section 119 states that for purposes of the General Appropriation Act, "review by the Joint Legislative Budget Committee" means a review by a vote of a majority of a quorum of the members. The committee review is to occur within 45 days of the date of receipt of the agency's request for review being received by the office of the Chairman of the Committee with a copy to the JLBC Staff Director. The agency shall respond to the Committee or JLBC Staff requests within 15 days of the request.

Statewide Standard Changes

In addition to the adjustments to agency budgets and general provisions outlined previously, the FY 2008 budget reflects the adoption of technical assumptions. These technical assumptions are incorporated into each agency's individual appropriation in the General Appropriation Act. These statewide adjustment amounts are mentioned first in any relevant agency narrative, but in most circumstances do not have additional discussion. The statewide adjustment figures include statewide salary, health, retirement, and other adjustments discussed in the General Provisions sections. Please note that many OF changes as well as General Fund decreases were folded into agencies' base FY 2008 budgets.

Employee Related Expenditures

In addition to health and dental insurance, the following items are components of an agency's Employee Related Expenditures.

Employer Contribution Rates — *Table 4* provides a list of budgeted state employer contribution rates for state employee benefits during FY 2007. These rates may be different from actual funded charges (e.g., the Social Security FICA maximum may increase.) Except for life

insurance, rates are calculated as a percent of Personal Services.

Category	Rate		
Life Insurance (per FTE Position)	\$36.72		
Unemployment Insurance	0.15%		
Personnel Division Pro Rata	1.07%		
Disability (Arizona State Retirement System)	0.50%		
Disability (Non-State Retirement System)	0.36%		
Information Technology Planning	0.15%		
Retiree Accumulated Sick Leave	0.40%		
Attorney General Pro Rata	0.675%		
Workers' Compensation	Varies		
Federal Insurance Contributions Act (FICA)			
Social Security (salary max \$94,000)	6.20% ^{1/}		
Medicare (no salary cap)	1.45%		
Retirement System			
	<u>Employer</u>	<u>Employee</u>	
	<u>FY 2007</u> ^{2/}	<u>FY 2008</u>	<u>FY 2008</u> ^{3/}
<i>Arizona State Retirement System</i>	8.60	9.10	9.10
<u>Correctional Officers Ret. Plan</u>			
Correctional Officers - DOC	5.00	7.04	8.50
Correctional Officers - DJC	5.00	6.69	8.50
<i>Elected Officials Retirement Plan</i>	11.00	12.84	7.00
<i>University Optional</i>	7.00	7.00	7.00
<u>Public Safety Personnel Retirement</u>			
Liquor License Investigators	10.28	11.48	7.65
Department of Public Safety ^{4/}	23.91	27.51	2.65
Northern Arizona University Police	17.26	17.25	7.65
University of Arizona Police	13.60	15.75	7.65
Arizona State University Police	11.48	14.84	7.65
Game and Fish Department	30.40	31.06	7.65
Attorney General Investigators	20.80	25.92	7.65
DEMA Firefighters	11.27	13.16	7.65
ADOA Capitol Police	7.84	10.48	7.65
Parks Police	10.77	12.06	7.65

^{1/} Reflects budgeted salary maximum; actual cap beginning January 2007 is \$98,700.
^{2/} FY 2007 employer rates displayed are actual rates, not those budgeted for FY 2007, for PSPRS, EORP, and CORP systems.
^{3/} FY 2008 retirement employee rates are unchanged from FY 2007 except for Arizona State Retirement System, which increased from 8.60%.
^{4/} The displayed rates reflect that 5% of the DPS member contribution of 7.65% is paid by the state.

Life Insurance — \$36.72 per employee per year. This amount is unchanged from FY 2007.

Unemployment Insurance — 0.15% of Personal Services for each agency, unchanged from the 0.15% charged in FY 2007. Agencies were actually budgeted at 0.20% in FY 2007.

Personnel Division Pro Rata — 1.07% of Personal Services for each agency in the Arizona Department of Administration (ADOA) personnel system, an increase of 0.03% from the FY 2007 rate of 1.04%. The ADOA Human Resources Division budget is funded from an

assessment on the payroll of agencies in the ADOA personnel system. *(Please see the Human Resources Pro Rata Adjustments discussion above for more details.)*

Disability Insurance — For ASRS employees the employer pays 0.50% of Personal Services for disability insurance; for non-ASRS employees the rate is 0.36%. Both rates are unchanged from FY 2007.

Information Technology Planning — 0.15% of Personal Services for each agency, unchanged from the FY 2007 rate. The Government Information Technology Agency budget is funded from an assessment on the payroll of all state agencies except the Universities.

Retiree Accumulated Sick Leave — 0.40% of Personal Services for each agency, unchanged from the FY 2007 rate. The Retiree Accumulated Sick Leave Fund is funded from an assessment on the payroll of all state agencies.

Attorney General Pro Rata — 0.675% of the Personal Services base for each agency not specifically excluded from the charge. *(Please see the Assistant Attorney General Salary Adjustments discussion above for details.)*

Workers' Compensation — The rates vary by individual agency. The rates, calculated by ADOA, have changed from FY 2007. Monies are deposited into the Risk Management Fund for payment of costs associated with Workers' Compensation losses.

Federal Insurance Contributions Act (FICA) — Social Security taxes are applied at a rate of 6.20% up to \$94,000 of an employee's salary, which is an increase from the \$90,000 maximum assumed in FY 2007. The \$94,000 budgeted maximum is less than the actual maximum, which was \$98,700 as of January 2007. In addition, Medicare taxes are applied at a rate of 1.45% on the full level of an employee's salary. Both the FICA and Medicare rates are unchanged from FY 2007.

State Retirement Systems — There are 4 state employee retirement systems -- the Arizona State Retirement System (ASRS), the Public Safety Personnel Retirement System (PSPRS), the Corrections Officers Retirement Plan (CORP), and the Elected Officials Retirement Plan. In addition, the Universities operate their own defined contribution plan. For ASRS, both the employer and employee rates increased by 0.50% in FY 2007, from 8.60% to 9.10%. Table 5 below lists ASRS contribution rates since FY 1983.

For PSPRS, CORP, and EORP only the employer contribution rate changed, as the employee contribution rates which are set in statute remain unchanged for FY 2007.

Table 5

ASRS Contribution Rates

<u>Fiscal Year</u>	<u>Rate</u> ^{1/}
FY 1983	7.00
FY 1984	7.00
FY 1985	6.27
FY 1986	5.67
FY 1987	5.53
FY 1988	4.00
FY 1989 ^{2/}	4.78
FY 1990 ^{2/}	1.29
FY 1991 ^{2/}	3.37
FY 1992 ^{2/}	3.17
FY 1993 ^{2/}	3.10
FY 1994 ^{2/}	2.65
FY 1995 ^{2/}	3.26
FY 1996	3.36
FY 1997	3.20
FY 1998	3.05
FY 1999	2.85
FY 2000	2.17
FY 2001	2.17
FY 2002	2.00
FY 2003	2.00
FY 2004	5.20
FY 2005	5.20
FY 2006	6.90
FY 2007	8.60
FY 2008	9.10

^{1/} Employer and employee each pay this rate.

^{2/} Long Term Disability not broken out of the contribution rate from FY 1989-FY 1995. Rates for these years reflect amounts estimated to be attributable solely to retirement component.

Other Operating Expenditures

The following items are included in agency's Other Operating Expenditures.

Building Payments — The Other Operating Expenditures line of individual agency budgets includes rental charges, lease-purchase, and PLTO payments for certain buildings. Rent charges in state-owned space will increase to \$19.50 from the \$15.50 per square foot charged in FY 2007.

Funding is also included in budgets for all agencies housed in buildings acquired by lease-purchase or privatized lease-to-own (PLTO), including changes to those payments. *(Please see the State-Owned Space Rent Adjustments and State Lease-Purchase and Privatized-Lease-To-Own Adjustments discussions above Rent and other Lease-related schedules in the Capital section for more details.)*

Risk Management — Individual agency budgets' Other Operating Expenditures include the Risk Management charges to be billed by the ADOA Risk Management Program. The billings vary by individual agency. The rates have changed from FY 2007. The budget includes identical rates for FY 2008 and FY 2009 as calculated by ADOA. The Department of Transportation is charged its FY 2007 rate. The rates will generate total revenues of \$70.1 million yearly. Monies are deposited into an ADOA

fund for payment of costs associated with Risk Management losses. The state self-insures for Risk Management services by assessing agencies charges based on actuarial projections and paying claims against the state. *(Please see the Risk Management Adjustments discussion above for more details and the Summary of Risk Management Charges later in this section for these charges.)*

Other Budget Issues

Federal Fund Maximization Revertments — The budget includes no revertment of FY 2008 appropriations back to the General Fund as a result of the federal revenue maximization initiative, also known as “RevMax.” This amount is changed from FY 2007, when the budget assumed that \$(5,000,000) would be reverted. Initially begun in FY 2004, this effort involved a broad-based analysis of possible state policy and procedure changes that would result in a greater draw-down of Federal Funds for applicable programs. Any savings have already been incorporated into agency budgets in prior years, thereby eliminating the need for a specific revertment.

Administrative Adjustments — The budget assumes that state agencies will have expenditures totaling \$65,163,000 in FY 2008 for FY 2007 expenditures. Agencies are permitted to make administrative adjustments for expenditures obligated in FY 2007 but for which the state was unbilled until FY 2008. An agency’s administrative adjustments cannot exceed its prior year revertment, or unused appropriation authority. The \$65,163,000 is an increase of \$17,163,000 from the originally-budgeted FY 2007 total of \$48,000,000. The FY 2008 amount is 58% of prior-year revertments. This amount reflects a percentage close to the historical average. Administrative adjustments as a percentage of prior year’s revertments vary widely from year to year, however, from below 30% to above 70%.

In addition to the FY 2008 increase above FY 2007, the budget also assumes a revised FY 2007 administrative adjustment total of \$77,384,300, an increase of \$29,384,300 from the originally-budgeted FY 2007 total. This amount is 86% of reported FY 2006 revertments and is based on an analysis of individual agency spending reports and extrapolating final administrative adjustments based on those agencies’ historical trends.

Revertments — The budget assumes that state agencies will revert \$(125,283,100) of FY 2008 appropriations back to the General Fund because the agencies will not spend their entire appropriation. Agencies will be permitted to make administrative adjustments totaling no more than this amount in FY 2009. This amount is an increase of \$(24,113,800) from the originally-budgeted FY 2007 total of \$(101,169,300). The FY 2008 amount reflects 1.2% of total spending, a percentage based on historical averages.

In addition to the FY 2008 increase above FY 2007, the budget also assumes a revised FY 2007 revertment total of \$(112,750,800), an increase of \$(12,581,500) from the originally-budgeted FY 2007 total. This revised amount is also based on the 1.2% of total spending used to derive the FY 2008 estimated revertments.

Budget Format — The format governs how an agency’s appropriation appears in the General Appropriation Act. A less detailed format provides an agency with more discretion in implementing the budget. Conversely, a more detailed format may require an agency to use formal processes for redirecting appropriated funds. Among the choices are the following:

Lump Sum — The appropriation for each fiscal year consists of a single dollar amount, thereby allowing the agency to shift funds among line items, programs and subprograms without further Legislative or Executive Branch review. Within this format, any programs or Special Line Items may be listed separately.

Modified Lump Sum — The appropriation for each fiscal year consists of at least 3 lines: Personal Services, Employee Related Expenditures (ERE), and All Other Operating Expenditures. Any Special Line Items would be listed separately. Under this format, pursuant to A.R.S. § 35-173, an agency must seek approval of the JLBC before moving any funds into or out of the Personal Services and ERE line items. Any other transfers would require approval by ADOA, but not the Committee.

Detailed Line Item — The appropriation for each fiscal year consists of each line item listed in the Appropriations Report, including Professional and Outside Services, Travel, Other Operating Expenditures, Equipment, Food, and any Special Line Items. The same rules govern Personal Services and ERE transfers as noted in the Modified Lump Sum description. The appropriation requires the agency to seek ADOA approval before transferring monies between all other line items.

The state has been moving to a program budgeting format over a number of years. Through FY 2008, 5 budget units (AHCCCS, DES, DHS, Housing, and the Universities) have not yet been converted. The JLBC-recommended structures for these 5 budget units in FY 2009 were presented to the Appropriations Committees during the 2007 session. These structures look similar to current structures.

Performance Measures — As part of program budgeting, agencies are required to track their performance on several program indicators. The *Appropriations Report* includes key performance measures in each agency or cost center narrative. For each measure, the General Appropriation Act provides a target result for FY 2008 and FY 2009 if applicable. *(Please see the Performance Measures Results Reporting discussion in the General Provisions section above for more details.)*