



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section C: **FUND SOURCE FILE**

In This Section

- C.1 – Fund File and Non-General Funds


JUNE 2017

C.1 FUND FILE FOR NON-GENERAL FUNDS

Many agencies have revenue from sources other than the General Fund in the budget request - special, federal, reimbursable, and non-budgeted funds. All agencies must submit a fund file to DBM that reconciles with the budget submission fund splits at the program level.

✎ Along with the Budget Submission Template downloaded from the BARS Agency Data Exchange, a worksheet will be included for agencies to complete with non-general fund detail for the FY 2017 actual, FY 2018 working appropriation, and the FY 2019 request.

Non-General Fund Submission Requirements

1.  Fund File Worksheet will be included within the Budget Submission Template (Serves as DA-3A)
2. [DA-20](#) Detail for Non-General Funds – one for each fund source (separate forms available for Special, Federal, and Reimbursable Funds)

1. Updating the Excel Fund File

The fund file template provided by DBM will mirror the fund file that previously existed in HOBO, without balance and income records. Balance and income data should be submitted in the [DA-20](#) form as in previous years.

B	C	D	E	F	G	H	I	J
Agency Code	Unit Code	Program Number	Fund Type	Fund Code	Fund Name	Actual 2017	Budget Book Appropriation 2018	Request 2019
U00	U00A04	U00A0401	03	SWF309	Chesapeake Bay Restoration Fund			
U00	U00A04	U00A0401	03	U00302	Maryland Clean Water Fund			
U00	U00A04	U00A0401	05	66.466	Chesapeake Bay Program			
U00	U00A04	U00A0401	09	K00A14	DNR - Chesapeake and Coastal Service			

- Agencies must verify that the expenditure amounts submitted in the fund file are exactly the same as the expenditure amounts reported in the budget files at the program level.
- For existing records, only columns H, I and J should be updated.
- New records can be added using the following record identifier (columns B-F):
 - **U00**A040103SWF306 – agency
 - **U00A04**0103SWF306 – unit
 - **U00A0401**03SWF306 – program
 - U00A0401**03**SWF306 – fund type
 - U00A040103**SWF306** – fund source

If a fund source code is not listed or a new fund source code should be added, please contact your DBM budget analyst.

- Except in unusual circumstances, all numbers entered in columns H, I, and J should have positive values.
- Whole numbers must be used, with no cents. Please do not enter calculations in the cells or numbers with commas.
- If an amount is zero, then a zero must be used rather than a blank space.

Detailed Column Information

- **Column E** – Fund Type
 - 03 Special Funds
 - 55 Federal Funds associated with American Recovery and Reinvestment Act of 2009 (ARRA)
 - 05 Federal Funds (excluding funds associated with ARRA)
 - 07 Non-Budgeted Funds
 - 09 Reimbursable Funds
- **Column F** – Fund Source Code that identifies the specific revenue source (See below). These codes must be in the Fund File Reference Table managed by DBM - *if a code does not yet exist, contact your DBM budget analyst.*
- **Column H** – FY 2017 Actual: Enter the total amount of the revenue source expended in the program in FY 2017. The FY 2017 actual totals must match the DAFR 6000.
- **Column I** – FY 2018 Budget Book Appropriation: Enter the total amount of the revenue source included in the program in the FY 2018 Appropriation.
- **Column J** – FY 2019 Request: Enter the total amount of the revenue source requested to be expended in the program in FY 2019.

2. Updating the DA-20 “Non-General Fund Detail”

The [DA-20](#) form is required for each fund source utilized by the agency, and reflects the balance, income, and expenditure summary information for each fund.

Agencies who prefer to share this information using balance/income lines in the Excel fund file format for FY 2019 should contact their DBM budget analyst.

- **Ensure that there are no negative fund balances.**
- **Special Fund beginning balances listed on DA-20 forms should match figures recorded in R*STARS.** In all cases, the Beginning Balance for one year is the Ending Balance for the prior year, adjusted where necessary if there are changes not reflected in R*STARS.

Special Funds

For **Special Funds unique to a specific agency**, use the R*STARS Financial Agency Code as the first three characters followed by a unique 3-digit code that will be in the range of 301-450. **Agencies must submit a list of new and revised fund source codes and fund titles to DBM.** Codes should be *clearly* and *separately* labeled as “NEW” and/or “REVISED.”

Other Special Funds are **statewide special funds**, which are not unique to any one agency and use the following codes. Agencies planning to include statewide funds in their FY 2019 Budget Request **must confirm funding availability** with their DBM budget analyst.

Code	Statewide Fund Name
swf302	Major Information Technology Development Project Fund (do not include any new, requested projects; only ongoing projects use this code)
swf305	Cigarette Restitution Fund
swf307	Dedicated Purpose Fund
swf309	Chesapeake Bay Restoration Fund
swf310	Rate Stabilization Fund
swf313	Higher Education Investment Fund
swf314	State Police Helicopter Replacement Fund
swf315	Chesapeake Bay 2010 Trust Fund
swf316	Strategic Energy Investment Fund
swf317	Maryland Emergency Medical System Operations Fund
swf318	Maryland Education Trust Fund
swf319	Universal Service Trust Fund
swf320	Speed Monitoring Systems Fund
swf321	Video Lottery Terminal Proceeds
swf322	Housing Counseling and Foreclosure Mediation Fund
swf323	Fair Campaign Finance Fund
swf324	Mortgage Loan Servicing Practices Settlement Fund
swf326	Public Utility Customer Investment Fund
swf327	Contingent Fund

Federal Funds

Agencies should use the six-character Catalog of Federal Domestic Assistance (CFDA) number, which includes five digits plus a decimal point. *Please report any new CFDA numbers and Fund Names to your DBM budget analyst.* For Federal Funds that do not have a CFDA number, use a code in the format aa.rst where “rst” is the R*STARS Financial Agency Code (e.g., q00).

Examples: 97.072 National Explosives Detection Canine Team Program
 17.503 Occupational Safety and Health-State Program
 20.233 Border Enforcement Grants
 93.778 Medical Assistance Program

Reimbursable Funds

Agencies should typically use the six-character R*STARS appropriation code for the agency that is the source of funds. For reimbursable activity where funding is from many agencies, for example “print shops,” the fund code will be the first three characters of your R*STARS Financial Agency Code, followed by a unique three-digit code in the range of 901-999.

- **Agencies must verify that any requested Reimbursable Fund amounts are in the budgets of agencies providing the funds.** When submitting budget requests, include copies of the appropriate signed reciprocity agreements.

Non-Budgeted Funds

Each agency using Non-budgeted funds must include a separate program statement providing a description of any current and proposed activity to be financed with Non-budgeted funds. All funds received from special and federal sources must be reported in the agency’s operating budget request and reflected in programs summarizing the various sources.

An appropriation statement identical in format to those contained in the prior year budget book and personnel detail including salaries and fringe benefits must be prepared to support:

- Actual expenditures,
- Estimated current year expenditures, and
- Estimates for the request fiscal year.

Revenue sources should be submitted in an Excel fund file provided by DBM. In addition, agencies should submit a [DA-20](#) that provides the allocation of revenue and expenditures for the specific non-budgeted revenue source within the agency.

If the agency has other sources of funds (General, Federal, Special, Reimbursable) do not include the Non-budgeted funds in the overall summary of the agency’s budget request.

ADDITIONAL NOTES FOR ALL AGENCIES

NOTE: Institutions of Higher Education must provide an income listing in two forms:

- **Form 1:** Summary of Current Unrestricted and Restricted Funds equal to amounts expended, appropriated, or requested, in accordance with the *Financial Accounting and Reporting Manual* of the National Association of College and University Business Officers (NACUBO).
 - **Form 2:** Revenue Analysis listing tuition, fees, and revenues generated by fiscal year. Total revenue reported usually exceeds a given year’s expenditures with differences reported as fund balance.
- **In the ongoing attempt to decrease the number of budget amendments,** agencies relying on Special Fund and Federal Fund revenue should **carefully evaluate revenue and expenditure expectations** before submission of the budget request. A careful evaluation of cash flow needs will enable each agency to provide reasonable estimates of special and federal fund revenue.