



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section C: **FUND SOURCE FILE**

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JUNE 2019

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. In BARS, the fund source detail is specified on the “Revenue Tab” in each adjustment, and thus may interchangeably be referred to as “Revenue Data.” All agencies must provide fund source detail in BARS that reconciles with the budget submission fund type splits at the program level. **Agencies are also required to submit fund source income and balance data for Special and Federal funds in order to successfully submit the budget request.**

BARS requires that fund source detail be provided in every adjustment made, which means that agencies no longer need to submit separate fund source detail in an Excel template. While users will specify fund sources as they work, they will also have the opportunity to create revenue-only adjustments before submission to DBM to adjust the fund source breakdown after viewing the entire budget submission in aggregate.

Non-General Fund Submission Requirements

1. Fund Source Detail by Program:
Specify in each BARS adjustment, as well as realign if necessary before submitting the entire Budget Request submission.
2. Fund Source Income and Balance Data for Special and Federal Funds:
Provide the prior year fund balance and three years of income (PY actual and CY/BY estimates) for each individual special and federal fund source.

BARS will 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.

1. Updating Fund Source Detail by Program in BARS

For FY 2021, BARS currently has fund source detail by program that rolled over in parallel with the FY 2020 budget data to create the FY 2021 Agency Request stage. To the extent DBM created non-General Fund target adjustments, specific fund sources were indicated by the OBA analyst creating the adjustment. This means that, like the budget detail, the fund detail already has a “baseline” and all actions made to change the budget will be adjustments against that baseline.

To help agencies manage fund sources used in the budget, the following tools will be provided:

- A tab in BARS that aggregates all the fund detail in the Budget Request Submission (BRS) module for review, and
- Reports and ad-hoc templates that aggregate all the fund detail and will also show if a fund is overspent once users provide opening balance and income information for the fund (see #2 below).

If, when seeing all the fund detail in aggregate, the agency wishes to adjust at which level each fund source supports each program, a BARS adjustment can be created that makes NO changes to expenditures and only updates revenues.

2. Updating Fund Source Income and Balance Data (Special Funds and Federal Funds)

To ensure that DBM understands the effect of the budget request on fund balances, BARS enables users to enter opening balance data for FY 2019 as well as actual income for FY 2019 and estimated income for FY 2020 and FY 2021 for each individual fund source. With these four numbers, BARS can generate the balance, income, and expenditure summary information for each fund. As required by the legislature in the budget bill, DBM requests agencies do this for all special funds as well as relevant multi-year federal fund block grants. For federal funds, agencies should report balance as the remainder of spending authority on a multi-year grant, as federal funds do not technically have a “balance.”

This information is entered in the “Budget Request Submission” module where agencies can review the budget request in aggregate before submission to DBM. Please contact your OBA analyst with any questions about how to enter in this data.

- **Before final submission to DBM, agencies should review whether there are negative ending fund balances in any fiscal year – if there are, please contact your OBA analyst ahead of the submission to explain why.**
- **Special Fund beginning balances entered in BARS must match the figures in FMIS – DBM will compare the values against a report provided by GAD.**
- Agencies should keep in mind rules that govern various special funds when budgeting funds in FY 2021 and when reporting income and balances. Some special funds cannot carry a balance, and any remaining unspent revenue is reverted to the General Fund, while other special funds have percentage limits of what amount of revenue can be kept as fund balance for use in the next fiscal year.

Special Funds

For Special Funds unique to a specific agency, use the first three characters of the R*STARS Financial Agency Code followed by a unique 3-digit code that will be in the range of 301-450. **Agencies must submit a list of any new or revised fund source codes and titles to the OBA Budget Processing Team (BPT) with a copy to the OBA analyst.** Codes should be *clearly* and *separately* labeled as “NEW” and/or “REVISED.” BPT email: dlbudgethelp_dbm@maryland.gov.

Statewide special funds are not unique to any agency and use the following codes. Agencies planning to include statewide funds in their FY 2021 Budget Request **must confirm funding availability** with the 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 – RGGI
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
swf330	Strategic Energy Investment Fund - Other

Federal Funds

Agencies should use the six-character Catalog of Federal Domestic Assistance (CFDA) number, which is five digits plus a decimal point. *Please report any new CFDA numbers and Fund Names to the OBA Budget Processing Team (BPT) and the OBA 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 the agency 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.

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).

FY 2021 Operating Budget Submission Requirements

- 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.