



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section C:

FUND SOURCE FILE

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JULY 2020

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.

For the FY 2022 Budget Submission, all agencies are required to complete the “Fund Balance” Tab in the Budget Request Submission (BRS) module to submit income and balance data for all Special and Federal fund sources. The FY 2022 budget request cannot be submitted in BARS without this information.

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 2022, BARS currently has fund source detail by program that rolled over in parallel with the FY 2021 budget data to create the FY 2022 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:

- The “Fund Balance” tab the Budget Request Submission module in BARS, which aggregates fund and revenue detail from all adjustments across all three submission years that have been bundled for the submission, 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)

BARS requires agency submitters to enter opening balance data for FY 2020 as well as actual income for FY 2020 and estimated income for FY 2021 and FY 2022 for each individual special and federal fund source. With these four numbers, BARS can generate the balance, income, and expenditure summary information for each fund, which is a mandatory piece of the submission and a requirement from both DBM and DLS. Agencies must complete this part of the submission 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/carryover 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 2022 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.

Agencies are responsible for...

Fund Revenue	A		B		C		D				
	Fund Source	FY 2019 Starting Balance	FY 2019 Revenue	FY 2019 Expenditures	FY 2020 Starting Balance	FY 2020 Revenue	FY 2020 Expenditures	FY 2021 Starting Balance	FY 2021 Revenue	FY 2021 Expenditures	FY 2021 Closing Balance
44 93 600 Head Start		\$0	\$135,969	\$135,969	\$0	\$126,912	\$126,912	\$0	\$126,931	\$126,931	\$0
45 93 936 Cooperative Agreements to Supp		\$0	\$63,955	\$0	\$63,955	\$63,571	\$63,571	\$63,955	\$63,313	\$63,320	\$63,948
46 96 001 Social Security-Disability Insuran		\$0	\$38,024,240	\$38,024,240	\$0	\$45,108,114	\$45,108,114	\$0	\$44,940,558	\$44,940,558	\$0
47 96 006 Supplemental Security Income		\$0	\$5,847,931	\$5,847,931	\$0	\$6,128,813	\$6,128,813	\$0	\$6,075,774	\$6,075,774	\$0
48 AA R00 Federal Indirect Costs		\$0	\$2,122,423	\$2,122,423	\$0	\$1,817,650	\$1,817,650	\$0	\$2,019,310	\$2,019,310	\$0
49 AB R00 National Association of Educatio		\$0	\$99,213	\$99,213	\$0	\$163,370	\$163,370	\$0	\$163,370	\$163,370	\$0
50 R00300 Special Indirect Costs		\$0	\$595,000	\$595,000	\$0	\$39,362	\$39,362	\$0	\$39,364	\$39,364	\$0
51 R00301 Third Party Recoveries-Vocatio		\$0	\$62,167	\$62,166	\$1	\$129,757	\$122,572	\$7,186	\$32,573	\$32,573	\$7,186
52 R00305 Fees		\$0	\$293,399	\$189,211	\$14,188	\$344,194	\$40,950	\$35,242	\$334,611	\$342,614	\$28,069
53 R00309 Blind Vendors Program		\$0	\$2,811,701	\$2,811,701	\$0	\$4,014,338	\$4,014,338	\$0	\$4,014,302	\$4,018,802	\$0
54 R00312 Maryland Public Secondary Sch		\$0	\$353,207	\$353,207	\$0	\$405,664	\$405,664	\$0	\$419,534	\$419,534	\$0
55 R00326 Blue Ribbon Schools		\$0	\$34,840	\$23,115	\$11,725	\$40,378	\$40,378	\$11,725	\$40,807	\$40,807	\$11,725
56 R00332 National Board for Professional		\$0	\$255,603	\$216,717	\$38,886	\$261,115	\$300,000	\$1	\$300,000	\$300,000	\$1
57 R00347 Public Education Partnership Fu		\$0	\$427,254	\$427,255	\$0	\$1,246,919	\$1,246,919	\$0	\$1,328,944	\$1,328,944	\$0
58 R00355 Teacher of the Year		\$0	\$284,954	\$284,954	\$0	\$291,566	\$291,566	\$0	\$294,603	\$294,603	\$0
59 R00356 Web Based Learning		\$0	\$68,754	\$73,666	\$15,877	\$220,877	\$220,877	\$15,877	\$163,045	\$163,043	\$15,879
60 R00364 Medical Assistance Administrat		\$0	\$1,267,070	\$1,135,830	\$71,240	\$5,295,514	\$5,295,514	\$0	\$5,295,514	\$5,295,514	\$0
61 R00365 Public Boarding School - SEED		\$0	\$5,091,840	\$5,091,840	\$0	\$5,091,840	\$5,091,840	\$0	\$5,091,840	\$5,091,840	\$0
62 R00366 Licensing Fees		\$0	\$1,538,950	\$1,474,547	\$63,503	\$1,538,950	\$1,538,950	\$0	\$1,540,868	\$1,540,868	\$196,211
63 SWF305 Cigarette Restitution Fund		\$0	\$12,672,078	\$12,672,078	\$0	\$12,000,000	\$12,000,000	\$0	\$10,200,355	\$10,200,355	\$0
64 SWF318 Maryland Education Trust Fund		\$0	\$555,803,155	\$555,803,155	\$0	\$483,795,337	\$495,815,972	(\$12,020,635)	\$291,906,726	\$291,906,726	(\$12,020,635)
65 AA 000 - Initial Capital and Subsequent Op		\$0	\$488,439	\$488,439	\$0	\$488,439	\$488,439	\$0	\$488,448	\$488,448	\$0
TOTAL		\$17,391,916	\$1,719,276,863	\$1,719,059,896	\$17,610,880	\$2,027,189,515	\$2,045,296,266	\$9,505,129	\$2,012,528,661	\$2,037,733,006	(\$15,699,216)

These columns are auto-populated by your selected adjustments

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 2022 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
swf331	The Blueprint for Maryland’s Future Fund

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

COVID-19 Data – Federal Funds

For federal funding associated with the COVID-19 Coronavirus Aid, Relief and Economic Security (CARES) Act and Families First Coronavirus Response Act, Agencies should use “25” instead of “05” to indicate federal funds. Each agency is responsible for tracking the additional Federal grant revenue by CFDA number for reporting purposes. The intent is to capture the difference between regular Federal funding and the COVID-19 Federal funding for each program.

The Revenue Tab can be used to designate the COVID-19 funding using the appropriate Federal fund revenue source by CFDA number and using fund “25” for the fund type.

Agencies should work with the Office of Budget Analysis to begin creating the COVID-19 fund sources in BARS Revenue Chart of Accounts

Higher Education agencies should track these expenditures on the Form 1 by designating a revenue line for COVID-19 Federal Funds for each institution.

The amount of expenditures must equal the amount in the budget file for each of the three years (Actual, Appropriation, Request).

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. Agencies should notify DBM of any reimbursable fund agreements where the source funds originate as general 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).
- **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.