Section I: INTRODUCTION AND HIGHLIGHTS

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I.1 NEW AND REMINDERS FOR FY 2023

Throughout this instructions document, the “🆕” symbol indicates items that are new for FY 2023 and correspond with this list.

Section Reorganization
Many sections have been reorganized or condensed for the FY 2023 Budget Instructions. Remarks about individual comptroller subobjects are largely moved to the Standard Rates and Calculations by Comptroller Subobject schedule, which now resides in Section A.1.

BARS Guides and Videos
Section B.6 will now provide agencies with a number of guides and videos on the use of BARS, and this section will be updated regularly on the DBM website as additional guides and videos are produced and published. These videos will take the form of links to YouTube videos.

COVID-19 Data – Federal Funds
For the FY 2023 Budget Submission, all agencies that have received federal COVID-19 relief funds are required to submit the budget with legislation-specific coding in each fiscal year. The intent is to capture and record the difference in the budget detail where federal relief funds have been received and expended. These funds are aggregated as total Federal Funds in the “Fund Balance” Tab in the Budget Request Submission (BRS).

For the FY 2023 Budget Submission, agencies should not request additional federal relief funds as part of the agency budget request for FY 2023. Instead, agencies should request an over-the-target for federal relief funds required in FY 2023 or a budget amendment for funds required in FY 2022. For additional guidance, please contact your OBA budget analyst.

For any new federal relief funds, including federal relief funds utilizing existing fund sources, contact DLBudgetHelp_DBM@maryland.gov to set up a new federal fund CFDA code related to any federal relief funds in BARS.

1. In the “Subject” line, input: New FF CFDA – CARES - ###.###.
2. In the Body of the email, provide the name of the CFDA and confirm which relief act the funds are sourced from.
3. If the CFDA code existed pre-COVID-19 relief under Fund 05 (FF) and is now also using federal relief funds, this new CFDA code will now receive a MD-specific alphabetical coding to indicate that it is a federal relief funding stream. Some existing CFDA have an established alphabetical coding. Please use the following coding structure for entry into BARS.

- CARES Act:  CFDA ###.###C; Fund 0525 in FMIS; Fund 25 (FC) in BARS.
- CRRSAA:  CFDA ###.###D; Fund 0535 in FMIS; Fund 35 (FD) in BARS.
- ARPA:  CFDA ###.###E; Fund 0545 in FMIS; Fund 45 (FE) in BARS.

Once a confirmation email has been received from the Budget Processing Team (BPT) DLBudgetHelp_DBM@maryland.gov, the agency is free to use this source and coding in BARS for federal relief related expenditures. Higher Education agencies should track these expenditures on the Form 1 by designating a revenue line for COVID-19 Federal Funds for each institution. Please see Section A.4 for guidance regarding personnel expenditures using federal relief funds.
COVID-19 Salary Costs - Comptroller Subobject 0125

BARS validation requires that the salary position data by fund must reconcile to the expenditure data by fund. To the extent that positions are supported by COVID-19 funding, the salary data would need to be updated with fund 25 (CARES), 35 (CRRSA), or 45 (ARPA) to reflect Covid-19 federal funding depending on which stimulus bill the funding came from. To capture COVID-19 salary costs while not requiring each BARS position to be updated using federal relief fund types, DBM has created comptroller subobject 0125 to allow agencies to designate COVID-19 salary and fringe costs. Agencies should use comptroller subobject 0125 to budget for total salary and fringe expenditures (comptroller subobjects 0101, 0151, 0152, 0154, 0161-0170, 0174, 0189), associated with position funding supported with COVID-19 federal fund support.

More specifically, in the agency Position detail within BARS related positions will remain funded by standard federal funds (fund 05). Therefore, the Expenditure grid (which must match Positions) funding will have 05 for all salary and fringe comptroller subobjects. Then, in comptroller subobject 0125 those fund type 05 values will be netted out with a negative, along with a positive in fund type 25 (CARES), 35 (CRRSA), or 45 (ARPA). Example:

- Two positions in a subprogram are to be supported by ARPA funding, fund source 11.111e.
- On the Position tab in BARS, both positions will be listed as 100% federal funds.
- On the Expenditure tab in BARS, comptroller subobjects for these positions are listed under federal funds/fund type 05 (0101, 0161-0169, 0174, and 0189) and net to $200,000.
- In comptroller subobject 0125, the agency would put negative $200,000 in FF/05 and positive $200,000 in fund type 45.
- On the Revenue tab, the program would have $0 in standard federal funds for those two positions as they have been netted out, but there would be $200,000 in 11.111e.

Position Reconciliation Process in BARS

The first step in building a budget request is to establish the cost of the agency’s permanent employee salaries and fringe benefits (in Object 01). During the summer, agencies are asked to complete a Position Reconciliation exercise in BARS to update the FY 2022 personnel data that will serve as the baseline for the FY 2023 personnel budget request. At that time, agencies can make adjustments for any position data elements that need to be updated (step, location, fund split, etc.) During this process, DBM also asks agencies to confirm the 3-year position FTE allocation (“PIN counts”) by program, or Position Control (POSCON), to ensure DBM’s records are correct. This process must be completed no later than August 27, 2021 or with the submission, whichever comes first.

Before agencies complete the Position Reconciliation exercise, DBM applied across the board updates in BARS as follows:

1. BARS updated position data with salaries based on the July 1, 2021 salary schedule (without any FY 2022 salary adjustments) and associated fringe values calculated with current rates.
2. BARS populated updated Object 01 data in each respective comptroller object by fund type based on the PIN fund splits provided with the FY 2022 position data.

Like last year, salaries and fringes (0101, 0151, 0161, etc...) will be "Read Only" in the Expenditures tab in BARS once the Position Reconciliation exercise has been completed. See Section A.4 for additional detail and step-by-step instructions leading up to the Position Reconciliation process.
DBM Salary Adjustments
The difference between the Salary Forecast totals and what the agency had budgeted for salaries and fringes based on salaries in FY 2022 will be entered into a “0192” dummy line that agencies will need to redistribute. These unallocated funds may be positive or negative based on the outcome of the Salary Forecast.

Certain agencies may have small amounts in 0192 where DBM has held agencies harmless for small target adjustments to correct calculated discrepancies in BARS personnel data. Agencies will be required to realign any funding out of comptroller subobject 0192 prior to submission in BARS. BARS will not allow a successful submission unless there are $0 across the entire agency in comptroller subobject 0192.

Budgeted Turnover
Each agency’s budgeted turnover rate is calculated as follows:

\[
\text{Budgeted Turnover Rate} = \frac{0189}{(0101 + 0151 + \text{Retirement} + 0174)}
\]

All agencies must ensure that $0 remain in comptroller subobject 0189 in the FY 2021 Actual Expenditures in the final budget submission.

Fringe Calculations in BARS (FICA, Retirement Rates, and Unemployment Insurance)
The rates for fringes calculated using a position or contractual position’s salary will be automatically calculated within BARS during the Position Reconciliation process based on each position’s class code, step, and fund split. See Section A.1 for more detail.

Social Security (FICA) Contributions (0151 and 0213)
Subobject 0151 – FICA will be automatically calculated within BARS during the Position Reconciliation process based on each position’s class code and step, using the calculation in Section A.1. As in FY 2022, FICA (subobject 0151) in BARS will only be calculated on regular earnings (0101), while FICA for other earnings subobjects—including 0102, 0104, 0105, 0110, 0111, and 0112—should be budgeted within the subobject. Agencies are encouraged to provide supporting information that outlines the computation of these other earnings subobjects.

The 0151 rate for FY 2022 = 7.34% of regular earnings (0101) up to $157,033. For an annual salary over $157,033 the rate is 1.45% of the amount over $157,033.

The 0213 rate for FY 2022 = 7.65% of each position’s salary (0220) up to $150,759. For an annual salary over $150,759 the rate is 1.45% of the amount over $150,759.

Retirement Rates

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<td>Employees' Retirement System</td>
<td>21.18% of 0101</td>
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<tr>
<td>0163</td>
<td>Teachers' Retirement System</td>
<td>15.36% of 0101</td>
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<td>0165</td>
<td>State Police Retirement System</td>
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<td>0166</td>
<td>Judges' Pension System</td>
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<td>0168</td>
<td>Optional Retirement/Pension System (TIAA)</td>
<td>7.25% of 0101</td>
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<tr>
<td>0169</td>
<td>Law Enforcement Officers Pension System</td>
<td>43.76% of 0101</td>
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Pay Plan Adjustments
Requests must be submitted electronically in priority order no later than October 15, 2021 to Kurt Stolzenbach at DBM: kurt.stolzenbach@maryland.gov, copying your budget analyst at OBA. It is not necessary for agencies to submit duplicate requests to the Office of Personnel Services and Benefits (OPSB). OBA works closely with OPSB to review requests for pay plan adjustments or new classifications and provides OPSB with the supporting documentation to review such requests. See Section A.4 for additional detail.

Reorganizations
DBM will only permit agencies to reflect a reorganization in BARS for reorganizations approved by DBM and the Office of Personnel Services and Benefits (OPSB) that is effective July 1 of the current year (July 1, 2021 for the FY 2023 budget request). Additional guidance can be found in Section A.4.

Contractual Positions
For the FY 2023 Budget Submission, BARS will collapse contractual position lines of the same class code into a single line within each chart of accounts down to the subprogram level. Agencies are required to provide justification for each contractual position using the Contractual Positions SD tab using the “Description” field. Agencies only need to enter detail for any changes from FY 2022 to the Budget Year (BY) in FY 2023, as well as any necessary edits to the Prior Year (PY) actuals in FY 2021.

Fuel – Natural Gas/Propane (0606): Agencies that use natural gas procured by the Department of General Services (DGS) should level fund the FY 2023 request with the FY 2020 actual expenditures, except for University System of Maryland (USM) institutions. Due to specific energy usage changes and needs at each institution, USM should utilize its own natural gas projections for FY 2023.

Utilities – Electricity (0620): Agencies consuming electricity procured by DGS should request FY 2023 funding in line with the FY 2020 actual expenditures, except for University System of Maryland (USM) institutions. Due to specific energy usage changes and needs at each institution, USM should utilize its own electricity projections for FY 2023. No State agency may purchase electricity in the State’s competitive electric utility market until DGS and the Maryland Energy Administration ensure that the purchase is consistent with the State’s strategy.

Fully Electric Vehicles (EVs)
In FY 2022, DBM is mandated by the Legislature to ensure that at least 25% of all eligible new vehicle purchases are fully electric vehicles (EVs). Agencies will receive additional separate guidance on requesting EVs in FY 2022 and FY 2023. All agencies should budget for gasoline-fueled vehicles in FY 2023 and indicate on the DA-8 Form whether those vehicles could be replaced as an EV.

Four new fields are also located within the DA-8 and required with the vehicle request submission: Electric Vehicle Requested (Y/N), Daytime Location, Nighttime Location, and Does Parking Location have 24/7 public access?.
Agreements Between a State Agency and a Public Institution of Higher Education
Section 29 of the FY 2022 Budget Bill requires State agencies and public institutions of higher education to report to DBM by August 1, 2021 on any interagency agreements in place in FY 2021 between them in which total expenditures exceeded $100,000. Section 29 also requires agencies and institutions to receive approval from the Secretary of DBM before entering into any new higher education agreements in FY 2022 in which total expenditures may exceed $500,000. See Section A.5 for a complete breakdown of the detail required for these interagency agreements.

Agencies with Non-General Funds
For FY 2023, DBM will provide funding in the DBM Allowance budget for any FY 2023 salary adjustment for COLA and/or SLEOLA negotiated collective bargaining provisions.

In addition, as in the past, DBM requests that agencies with health insurance supported by non-general funds prepare for the cost of possible rate increases by setting aside special and federal fund balance for this expense.

Controlled Subobjects
The FY 2023 budget request must contain exactly the same amounts by fund as the FY 2022 legislative appropriation for the following subobjects. DBM will modify the FY 2023 budget once decisions about the items are finalized.

- 0152 = Health Insurance
- 0154 = Retirees Health Insurance
- 0175 = Injured Worker's Insurance Fund (IWIF) premiums
- 0217 = Contractual health insurance
- 0305 = DBM paid telecommunications
- 0322 = DBM telecommunications lease
- 0697 = Maryland Environmental Service charges
- 0831 = Office of Administrative Hearings
- 0833 = eMaryland Marketplace
- 0839 = Human Resources Shared Services
- 0874 = Office of the Attorney General administrative fee
- 0875 = Retirement administrative fee
- 0876 = DoIT services allocation
- 0882 = Annapolis Data Center charges
- 0894 = Statewide Personnel System
- 0897 = Enterprise Budgeting System

Submission Methodology
Agencies will have a FY 2023 budget target “Released” as the “Agency Request” stage in BARS. Agencies can view this baseline and then make adjustments to finalize the request. Agencies will also review and update FY 2021 and FY 2022 data in separate adjustments as needed.

Agency General Fund and Special Fund Targets can be viewed in BARS in the Budget Request Submission (BRS) Module. Specific target adjustments will be entered at the line-item level by OBA.

Supporting Detail in BARS: For FY 2023 all Supporting Detail tabs will be prepopulated with the detailed information provided in the previous submission. This means that these lines of detail do not need to be entered from scratch, but instead just need to be adjusted to the extent the detail changed from the previous year.
• **FY 2021 Actual Expenditures** – The starting point for FY 2021 actual expenditures will be the FY 2021 working appropriation, including any budget amendments submitted by the agency and entered into BARS. Agencies are asked to correct this data as in previous years by submitting BARS adjustment(s) for FY 2021. There will be no direct connection to FMIS data.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2021 adjustments to update the supporting information currently in the system to submit the FY 2021 actuals.

• **FY 2022 Agency Working Appropriation** – prepopulated by BARS from the FY 2022 Legislative Appropriation. Agencies can submit adjustments to restate the FY 2022 appropriation within a program. Realignments within programs are permitted as usual but, **no budget amendments should be included in this column. OBA will add amendment detail later in the budget process.** Agencies with approved reorganizations should contact their OBA analyst for guidance.

In general, agencies should not need to perform adjustments to the Supporting Detail for FY 2022.

See Section A.3 for additional detail.

**Fund Balance Information Requirements for FY 2023 (Special Funds and Federal Funds)**
For the FY 2023 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 2023 budget request cannot be submitted in BARS without this information.

BARS requires agency submitters to enter opening balance data for FY 2021 as well as actual income for FY 2021 and estimated income for FY 2022 and FY 2023 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 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 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 2023 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.

See Section B.4 for more detail.

**Chart of Accounts Data Changes**

Agencies are encouraged to review their agency’s units, programs, subprograms, or agency subobjects in BARS through the Agency Administration - COA Maintenance tab. The BARS Chart of Accounts (COA) must be up-to-date in order for an agency to select valid account codes when making adjustments. Therefore, agencies are encouraged to update this information prior to budget development. Note that BPT will not be processing any COA disable requests during budget season, as disabling can result in data errors.

Agencies may wish to set-up new subprograms to provide a greater level of detail, to more easily track the budget for a particular project, or to budget a new agency activity. Agencies should follow the process below to update the agency COA. Please plan ahead for needed COA changes and work on them early in budget season so that the processing of COA additions does not hold up agency budget work. See Section A.3 for additional detail.
General Guidance for Working in BARS
While DBM is providing some basic guidance and ideas for how to approach the budget request, we recognize each agency will complete the request in BARS differently. We are providing one possible approach below. We encourage you to share best practices as you work in the system so we can continue to refine and improve the guidance we provide over time.

Reconcile Positions
Even before the target and agency request is available in BARS, agencies can begin by ensuring that Workday data is up-to-date as much as possible, consulting reports in BARS that indicate where differences exist between the budget system and Workday. If there are differences between the two data sources, create a separate tracking spreadsheet to plan for the needed changes. These changes may include differences in location, class code and grade/step, and fund split. Agencies should also be tracking the differences in salaries and fringes between FY 2022 and FY 2023 and assess changes for the budget request. During the official “Position Reconciliation” process directed by DBM, agencies should go into BARS and begin using position adjustments to correct the position data.

Agencies can prorate fund splits across all positions within a given subprogram to simplify position revenue data consistent with expenditures in a given program or subprogram. This method has been found to be far easier than managing fund splits on a PIN-by-PIN basis within the budget system.

Update the Prior Year (PY) Actuals Data
As feasible, agencies should balance to the expenditure levels in FMIS displayed in the agency’s DAFR 6000 and G200 reports. Agencies are encouraged to use this as a guide, but should understand that their Chief Financial Officer (CFO) or Budget Director will know best what the final numbers should look like from a budget perspective. Agencies should consult DBM if they believe they’re off from what the General Accounting Division (GAD) has for the official DAFR 6000. For contractual positions (subobject 0220), contracts (Object 08), grants (Object 12), and non-DGS real estate (subobject 1303) agencies should prepare SD tab adjustments as noted below and instructed in this document.

Contractual Positions
Agencies should have a conceptualization of the FY 2021 Actual expenditures and personnel and begin making adjustments in the Contractuals SD against the rollover FY 2022 appropriation data to effectuate these changes. In addition, perform adjustments where necessary in FY 2023 to adjust for changes since the previous budget request. Agencies are not required to make changes to the Current Year. Contractual positions must be in a specific location rather than be co-located within an administrative unit, and must always maintain at least a 1.00:$20,000 FTE-to-salary ratio.

Contracts/Grants
Agencies should also have a list of specific contracts and grants that constitute real-time tracking of contractual services provided to the agency. This data includes duration, total cost, description, an easily-identifiable name indicative of the purpose (not simply the vendor name), and how much it is expected to cost over the course of the contract. Agencies are required to provide descriptions of the contracts and grants that describe their purpose and utility. Agencies should continue to make every possible effort to provide contract...
descriptions consistent with legislative intent and to assist DBM in the evaluation of the budget. Begin by making adjustments in the Contracts/Grants SD tab against the rollover FY 2021 appropriation (for the FY 2021 Actuals). Continue by planning funding changes for existing contracts and assessing changes in the FY 2022 budget request versus FY 2022 legislative appropriation. Small agencies may be able to complete this process in one work item per fiscal year, while large agencies are encouraged to break down contracts into subsidiary units for both ease and performance in the system. Keep in mind anticipated fund split changes in both FY 2022 and FY 2023, and track differences against the target using resources provided by the budget system and DBM. **Please be mindful of using the appropriate object 08 subobject and do NOT use 0899 “Miscellaneous” unless absolutely necessary.**

**Non-DGS Real Estate Leases**
Similarly to the Contracts/Grants process, agencies should have accumulated a list of real estate leases that have a specific duration, total cost, description, name, and cost of the lease. Make the requisite adjustments in FY 2021 to reconcile to the Actuals, and make changes where necessary in FY 2023.

**All Other Expenditures**
Agencies should begin using the Expenditures tab to allocate funds against non-Personnel 01 subobjects, non-Contractual salary 02 subobjects, and Object 03, 04, 05, 06, 07 (including 0701), 09, 10, 11, non-lease 13, and 14 subobjects. Virtually all agencies should have spent the interim developing strategies for how to budget these expenditures and begin planning the adjustments of the existing budget system data to reflect the newly-intended data for the FY 2023 agency budget request. Agencies should be cognizant of inflation rates, effects of the rollover from the previous fiscal year, and all specific programming that is included in the rollover and necessary in order to fund the agency within the target for FY 2023.

**Use the Export/Import feature** with formulas if you are more comfortable inputting whole numbers while working on the budget request instead of adjusted numbers.

- This can also help agencies quickly budget three year actuals or some other calculated budgeting methodology.
- The data uploaded into the “Expenditures” tab must reconcile to the SD tabs for contractual positions, contracts/grants, and non-DGS leases.

Additional best practices can be found in **Section B.1**, and additional guidance can be found in **Section A.2** and **Section B.6**.
Finding Guides in BARS

Guides will be available to agencies through BARS that will provide specific instruction on performing many operations within the budget system. These guides may be found under the “Support” button in BARS.
I.2 OPERATING BUDGET CALENDAR

Mid-April – June

Budget submission requirements and budget targets developed by Office of Budget Analysis (OBA)

- OBA determines projected expenditures and revenues for the current level of service
- OBA considers items in addition to the current level of service, which might be necessary in the next fiscal year - agencies may be asked for information about such items
- OBA reviews data and determines budget target

End of May

Legislative appropriations finalized

July

Fiscal Digest available on DBM website

Mid-July

Budget targets, including calculated salaries and fringe benefits, released to agencies in BARS

July 27, 29

Budget submission requirements meetings

July – August 27

Agencies update personnel data through the Position Reconciliation exercise in BARS

July – August

Agencies prepare remainder of budget submission after completing the Position Reconciliation

August – October

Agencies review Prior Year 2021 Central Payroll Bureau Actuals and Position Control (POSCON) PIN counts

September

Agency budget requests due to OBA

October – November

Agency budget hearings

December – Mid-January

Governor’s Allowance created

- Decisions regarding agency budgets and statewide issues are finalized by the Governor and senior staff
- OBA prepares the Governor’s Allowance budget and various complementary publications

3rd Wednesday in January, or 10 days after the 2nd Wednesday if a newly elected Governor

Introduction of the Governor’s Budget

Press conference by the Governor

Budget on DBM website

January – Early April

Legislative Session & Supplemental Budget

- General Assembly holds public hearings on the Governor’s budget and recommends reductions
- Agencies submit supplemental budget requests
- Governor may introduce supplemental budget
- General Assembly passes amended version of the Governor’s Budget
I.3 IMPORTANT CONTACTS

Please do not hesitate to contact your OBA budget analyst with any questions you have about the budget submission requirements or other issues that arise.

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<th>TOPIC</th>
<th>CONTACT</th>
<th>E-MAIL</th>
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<tr>
<td>General Questions</td>
<td>Your OBA Budget Analyst</td>
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<td>Budget Amendments</td>
<td>Angela Miller</td>
<td><a href="mailto:dbbudgethelp_dbm@maryland.gov">dbbudgethelp_dbm@maryland.gov</a></td>
<td>410-260-7302</td>
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<td>BARS Questions</td>
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<td>Position Reconciliation and Salary Forecast</td>
<td>Kurt Stolzenbach</td>
<td><a href="mailto:dbbudgethelp_dbm@maryland.gov">dbbudgethelp_dbm@maryland.gov</a></td>
<td>410-260-7416</td>
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<td>Pay Plan Adjustments and New Classifications</td>
<td>Kurt Stolzenbach</td>
<td><a href="mailto:Kurt.stolzenbach@maryland.gov">Kurt.stolzenbach@maryland.gov</a></td>
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<td>Salary Tables</td>
<td>Veronica Moulis</td>
<td><a href="mailto:Veronica.moulis1@maryland.gov">Veronica.moulis1@maryland.gov</a></td>
<td>410-260-6184</td>
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<td>DoIT Telecommunications</td>
<td>Russell Mueller</td>
<td><a href="mailto:Russell.mueller@maryland.gov">Russell.mueller@maryland.gov</a></td>
<td>410-697-9642</td>
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<td>SEIF/State Agency Loan Program/Energy</td>
<td>Carissa Ralbovsky</td>
<td><a href="mailto:Carissa.ralbovsky@maryland.gov">Carissa.ralbovsky@maryland.gov</a></td>
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<td>Performance Contracts</td>
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<td>Vehicle Requests and DA-8 Forms</td>
<td>Michelle Pack</td>
<td><a href="mailto:Michelle.pack2@maryland.gov">Michelle.pack2@maryland.gov</a></td>
<td>410-260-7417</td>
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<td>DBM Fleet Administration</td>
<td>Joe Consoli</td>
<td><a href="mailto:Joseph.consoli@maryland.gov">Joseph.consoli@maryland.gov</a></td>
<td>410-260-7195</td>
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<td>Equipment Financing</td>
<td>Christian Lund</td>
<td><a href="mailto:Clund@treasurer.state.md.us">Clund@treasurer.state.md.us</a></td>
<td>410-260-7920</td>
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<td>Kimberly White</td>
<td><a href="mailto:Kimberly.white1@maryland.gov">Kimberly.white1@maryland.gov</a></td>
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<td>Local Aid Submissions</td>
<td>Nathan Bowen</td>
<td><a href="mailto:Nathan.bowen@maryland.gov">Nathan.bowen@maryland.gov</a></td>
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<td>Tom Jones</td>
<td><a href="mailto:Tom.jones2@maryland.gov">Tom.jones2@maryland.gov</a></td>
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<td>Emily Vianna</td>
<td><a href="mailto:Emily.vianna@maryland.gov">Emily.vianna@maryland.gov</a></td>
<td>410-260-7369</td>
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<tr>
<td>Managing for Results</td>
<td>Carissa Ralbovsky</td>
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