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TO: Agency CFOs and Fiscal/Finance Directors
FROM: Nathan Bowen, Executive Director, DBM Office of Budget Analysis
SUBJECT: FY 2025 Agency Closing Amendment Guidance

This document outlines the process for submitting closing budget amendments in FY 2025. First, a few notes:

1. Your OBA analyst is always your first stop when it comes to questions regarding amendments or any other process.
2. The **Appendix** provides an overview of the review process for varying types of amendments.
3. At all times of the year, please merge amendments where possible. One amendment can accomplish multiple purposes, whether it be (a) realigning general, special, or federal funds and/or (b) adding special or federal funds. Only reimbursable funds cannot be combined with other types of amendments.
4. As noted later in the memo, the Maryland General Assembly added language to the FY 2026 Budget Bill requiring all FY 2025 budget amendments to be submitted to the Legislative Budget Committees by October 31, 2025. This will shift the timeline of processing of closing amendments earlier for some agencies, so please factor that earlier deadline into your closing plans.

Closing Amendments

Closing amendments (i.e. budget amendments in process (BAP)) are those that will be signed and finalized after June 1 and therefore GAD will not enter them into FMIS. Agencies must do so in their stead. While realignment amendments—which do not require Department of Legislative Services (DLS) review—can sometimes be processed within a week or two, most amendments submitted to DBM in May and later will take longer than June 1st to be finalized and will therefore become BAP. The following graphic outlines the overall process for BAP/closing amendments, and the text that follows provides further detail on each step.

1. Agency completes a traditional Excel amendment form outside of BARS, emails it to OBA's technical team and their OBA analyst prior to signing.
2. OBA notifies the agency of any necessary edits.
3. Agency signs and submits via emailed pdf before September 30th.
5. OBA will push the amendment on through the process which varies based on the fund types and the magnitude of the changes in the amendment (BPW, DLS, Governor review).
6. OBA copies the agency on an email to GAD once amendment attains final approval.

Agencies are encouraged to focus on completing FMIS end-of-year closeout. Due to their complexity and timing, BAP closing amendments will be processed outside of BARS using a paper (i.e. pdf) based methodology. In most cases, these amendments should only be for realigning appropriation. **DBM's cutoff for submitting FY 2025 amendments in BARS is May 15, 2025.** All amendments after that date go through the following process:

1. Agencies should use the budget amendment template forms attached to this email.
2. Agencies are **encouraged to limit the number of budget amendments** (general, special, and federal funds) by combining the amendments across fund types. Only reimbursable fund amendments must be separate.
3. Common issues with amendment submissions:
 - a) Use whole numbers and do not include cents.
 - b) Please submit BAs to DBM in agency order.
 - c) Include the fund source for non-general fund types, and special fund balances should be listed for all special funds used.
 - d) First tab- the starting and ending column totals should reconcile.
 - e) First tab- the “From” and “To” column totals should reconcile (net to zero).
 - f) Federal award letters should be included with federal funds, for both DBM and DLS review.
 - g) MOUs should be included for reimbursable funds.
4. When agencies are ready to submit their BAs, but before they finalize with signatures, they should submit their BAP for DBM review to ensure starting balances are correct. Submit the amendment through email to the Technical Data and Systems (TDS) team (dlbudgethelp_dbm@maryland.gov) and copy your assigned budget analyst.
5. Once TDS confirms that the amendment is ready, agencies should complete the forms and can use electronic signatures. Send the final version in pdf form.
6. While agencies are encouraged to submit BAPs asap, agencies should submit BAPs no later than 7 business days after their closing package is submitted to GAD.
7. DBM intends to wrap-up the FY 2025 budget amendment processing **before September 30th** so we will be following up with agencies to monitor your closing status.
 - a) **The FY 2026 Budget Bill requires all FY 2025 budget amendments to be submitted to the Legislative Budget Committees by October 31, 2025.**

Appendix – Rules for Amendment Approval

Department of Legislative Services (DLS) Review

DLS review is required if:

1. Special, Federal, and/or higher education funding increases by \$100,000 or more.
2. There is a net decrease in R00A02 (Aid to Education).
3. Reimbursable funding from the Governor’s Office of Crime Prevention, Youth, and Victim Services or Maryland Department of Emergency Management (MDEM) increases by \$100,000 or more.

DLS has 45 days to review amendments sent to them.

Board of Public Works (BPW) Review

BPW review is required for reimbursable fund amendments with:

1. Zero starting balance or
2. No enrolled budget bill language.

NOTE that it is not required for intra-agency funding (i.e. within a single agency).