

**F10A**  
**Secretary**  
**Department of Budget and Management**

***Executive Summary***

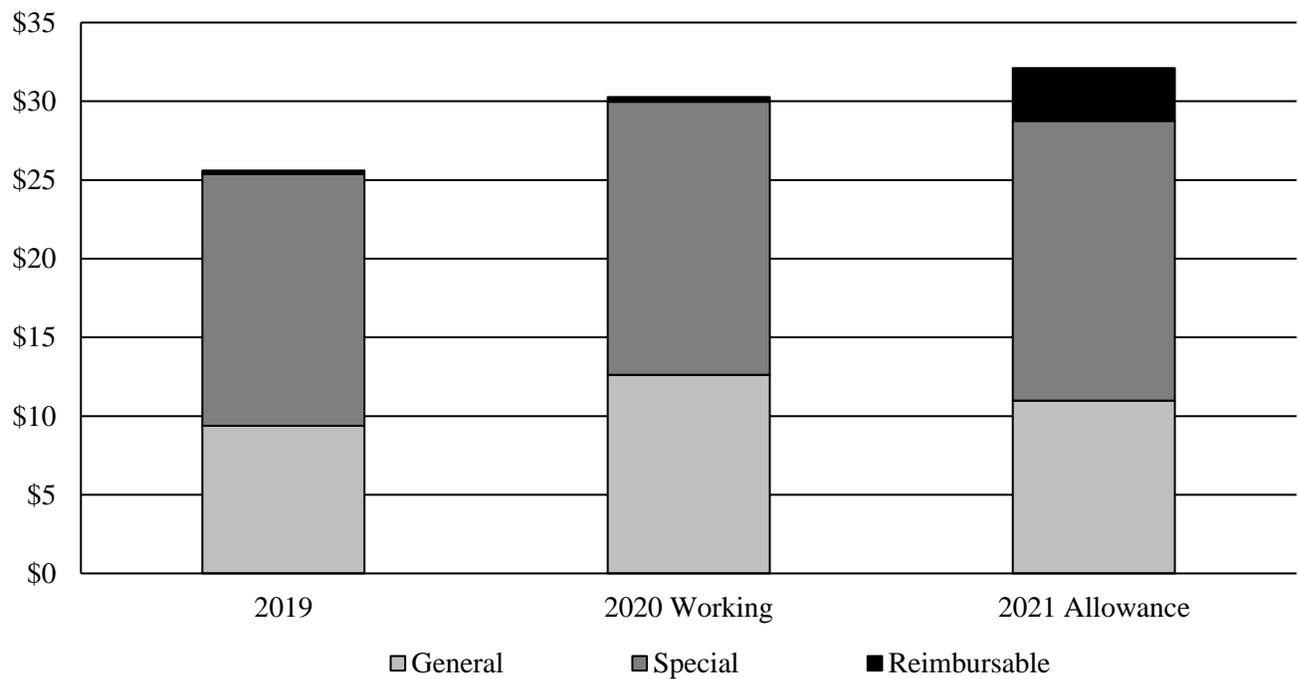
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The Department of Budget and Management (DBM) provides financial, administrative, and budgeting support to Executive Branch agencies. The Central Collection Unit, which collects delinquent debts, claims, and accounts due to the State government, is also located within the department.

***Operating Budget Summary***

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**Fiscal 2021 Budget Increases \$1.8 Million or 6.1% to \$32.1 Million**  
**(\$ in Millions)**



Note: Numbers may not sum due to rounding. The fiscal 2020 appropriation includes deficiencies, planned reversions, and general salary increases. The fiscal 2021 allowance includes contingent reductions and general salary increases.

- The fiscal 2021 allowance reflects an increase of \$3.1 million, primarily in reimbursable funds, for costs associated with the Enterprise Budget System (commonly referred to as BARS). This increase is partially offset by a \$1.7 million reduction in total funds for cost allocations, including \$1.5 million in general funds.

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## ***Key Observations***

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- ***Budget Reconciliation and Financing Act Action Repeals Archive and Printing Requirement for Annual Budget Books:*** A provision in the Budget Reconciliation and Financing Act of 2020 repeals Section 7-116 of the State Finance and Procurement Article in its entirety, including the requirement that DBM archive information provided in the annual budget books on the agency’s website. The provision also amends Section 7-115 to allow the budget books to be submitted in a print or electronic format at the discretion of the Governor.
- ***DBM Launches Maryland Transparency Portal:*** In partnership with the Department of Information Technology (DoIT), DBM maintains a public website called the Maryland Transparency Portal (MTP) with operating budget, grant and loan, and vendor payment data in a more interactive format than the previous Maryland Funding Accountability and Transparency website.
- ***Findings from the Report on Maryland’s Managing for Results Performance Analysis:*** Chapter 281 of 2018 required the Department of Legislative Services, in consultation with DBM, to study the effectiveness and accessibility of Maryland’s Managing for Results State plan. The study made multiple recommendations for how State agency performance reports can be improved.

## **Operating Budget Recommended Actions**

1. Adopt narrative requesting a report on subobject detail by program for certain Comptroller objects.
2. Amend Section 2 to limit appropriations that can be placed into contingency reserve to items restricted by the General Assembly.
3. Amend Section 17 to add tracking structure necessary for legislative audits and disallowing transfers to other purposes.
4. Add a section requiring a long-term forecast.
5. Add a section applying across-the-board Executive Branch reductions to higher education institutions.
6. Add a section requiring reporting on federal funds received by the State.
7. Add a section defining the usage of federal funds in the budget.
8. Add a section requiring consistent presentation of budget data and organizational charts.

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9. Add a section requiring reporting on interagency agreements and approval by the Department of Budget and Management.
10. Add a section defining the budget amendment process.
11. Add a section defining maintenance of accounting systems.

**Budget Reconciliation and Financing Act Recommended Actions**

1. Reject the provision in the Budget Reconciliation and Financing Act of 2020 repealing archive and printing requirements for the annual budget books submitted with the budget bill. Amend Section 7-115 of the State Finance and Procurement Article to remove certain detail from the information required to be included in the printed budget books.
2. Amend the Budget Reconciliation and Financing Act of 2020 to include a requirement prohibiting the restoration of spending cut by the General Assembly for the same purpose unless authorized in the budget bill.

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## ***Operating Budget Analysis***

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### **Program Description**

The Department of Budget and Management (DBM) is responsible for managing the expenditure of State resources. DBM's programs are described below:

- **Executive Direction** manages the department. It includes executive staff, Attorneys General, and the Equal Opportunity Program.
- **Division of Finance and Administration** is responsible for the accounting, budgeting, payroll, and purchasing functions of the department.
- **Central Collection Unit (CCU)** collects delinquent debts, claims, and accounts due to the State government.
- **Division of Procurement Policy and Administration** is being restructured following the transfer of procurement policy responsibilities to the Department of General Services (DGS) in accordance with Chapter 590 of 2017. There are no funds allocated to this program in the fiscal 2021 allowance, and fleet management and travel administration are transferred to the Division of Finance and Administration. The audit function of this division is transferred to Executive Direction.
- **Office of Budget Analysis (OBA)** analyzes State agency programs, expenditures, revenues, and performance. The office recommends funding allocations and develops the operating budget with legal requirements and the Administration's directions.
- **Office of Capital Budgeting** develops an annual capital budget, prepares a five-year *Capital Improvement Program*, and reviews the master plans of State agencies.

DBM also has an Office of Personnel Services and Benefits (F10A02) that provides State personnel policy direction and support. This budget and related issues are discussed in a separate analysis.

## ***Performance Analysis: Managing for Results***

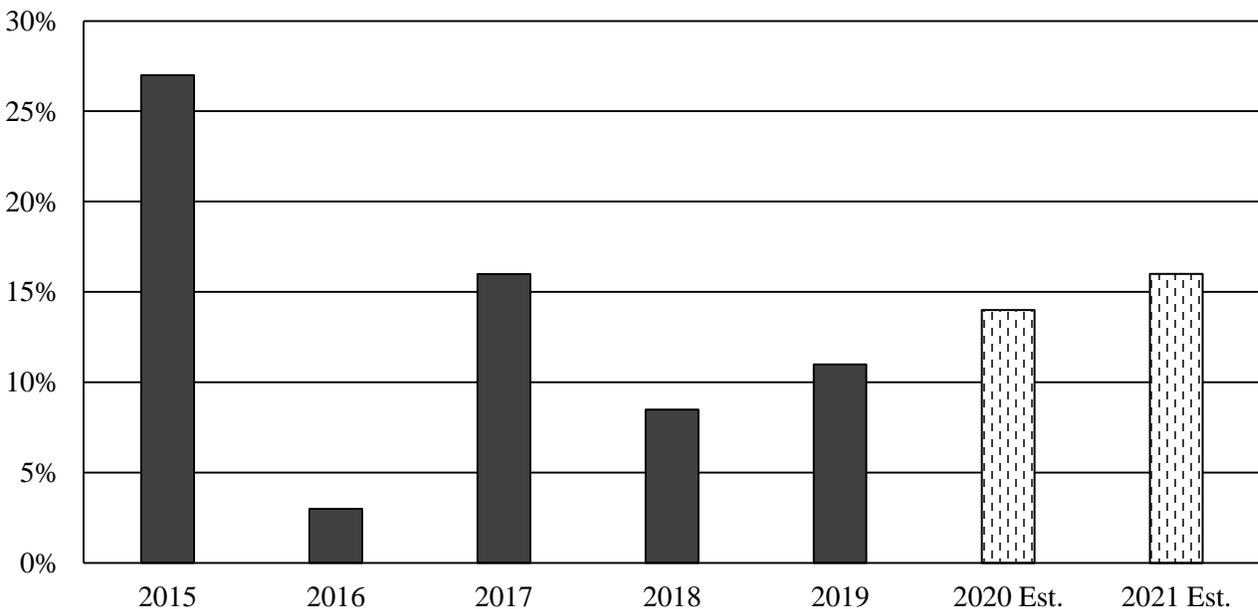
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### **1. CCU Collections Increase Following Fiscal 2018 Technical Issue**

CCU is responsible for collecting delinquent debts, claims, and accounts owed to the State except for taxes, child support payments, and unemployment contributions and overpayments. Typical debts include Motor Vehicle Administration fines, student tuition and fees, and restitution for damage to State property. **Exhibit 1** illustrates debt cases with payment recovered as a percentage of the total number of debts assigned to CCU each year. CCU is authorized to charge an administrative fee, which is currently set at 17% of the outstanding principal and interest on the debt amount referred for collection. The Central Collection Fund consists of these collected administrative fees and supports CCU operating expenses as special funds. CCU pays most other net proceeds of its collections into the State Treasury. **Exhibit 2** provides detail on the agency’s annual net profit since fiscal 2015, which is measured as administrative fees recovered on gross collections above CCU operating expenses. At the end of each fiscal year, CCU reverts any balance in the Central Collection Fund in excess of 15% of its actual operating expenses.

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**Exhibit 1**  
**Debts with Payment Recovered as a**  
**Percentage of Total Debts Assigned to CCU**  
**Fiscal 2015-2021 Est.**

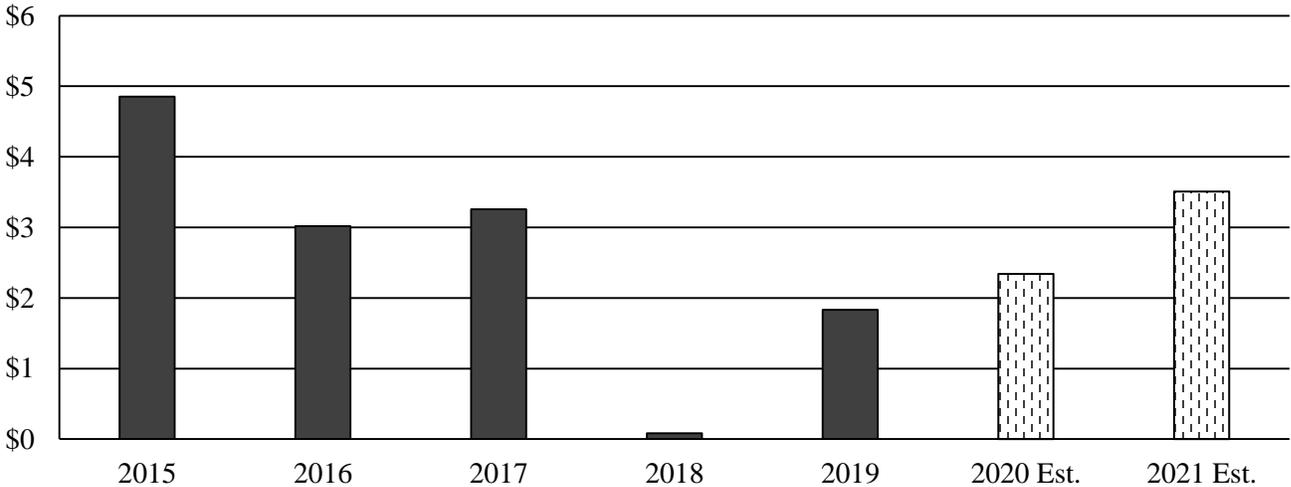


CCU: Central Collection Unit

Source: Governor’s Fiscal 2021 Budget Books

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**Exhibit 2**  
**CCU Net Profit**  
**Fiscal 2015-2021 Est.**  
**(\$ in Millions)**



CCU: Central Collection Unit

Source: Governor’s Fiscal 2021 Budget Books

Fiscal 2016 saw substantial declines in both measures as the percentage of debts with payment recovered decreased from 27% in fiscal 2015 to 3% in 2016 and CCU net profit decreased by more than \$1.8 million. CCU assumed a backlog of over 1.8 million EZPass debts in fiscal 2016, driving the decline in the percentage of debts with payment recovered. Profits were down because CCU operating expenditures included the cash flow for the major information technology (IT) business system replacement. CCU is now implementing Phase II of its IT modernization project. The details of that project are provided in **Appendix 3**.

After the realization of EZPass collections temporarily increased net profit and the percentage of debts with recovered payments in fiscal 2017, a technical issue with the tax intercept program caused CCU profit to fall dramatically in fiscal 2018. The technical issue prevented CCU from being able to certify the accurate number of eligible debts and report to the Comptroller for collection. CCU’s certification process can only happen once annually, and as a result, the agency collected a net profit of less than \$100,000 in fiscal 2018.

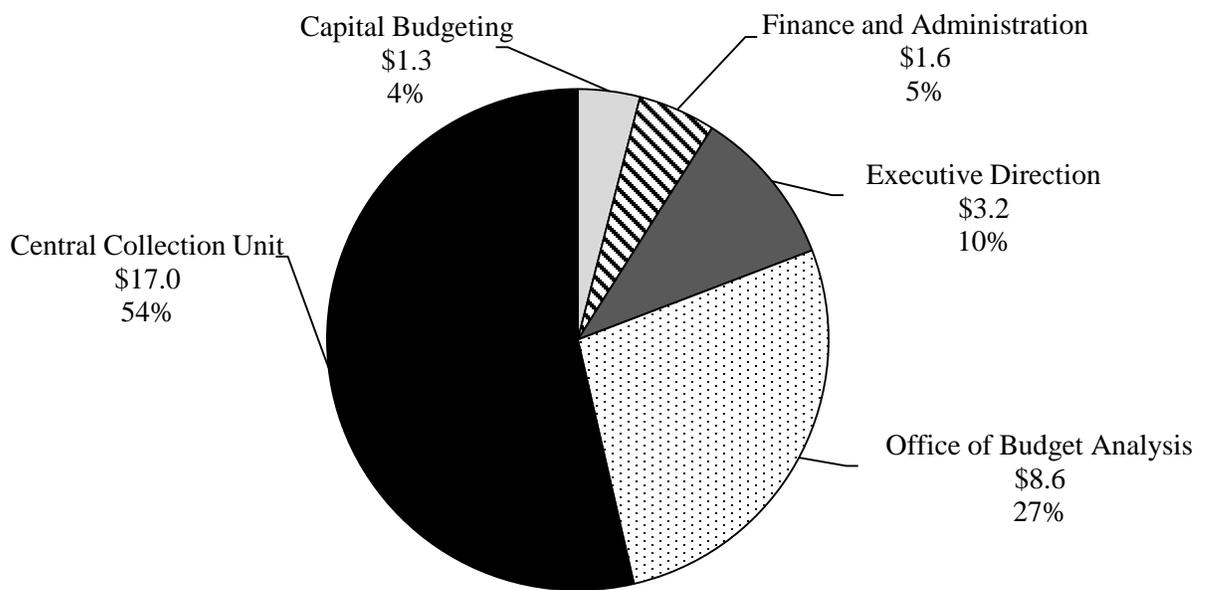
Following the technical issue in fiscal 2018, CCU advised that the problem had been corrected and that future collections would return to levels consistent with fiscal 2016 and 2017. However, the percentage of debts with payment recovered in fiscal 2019 remains 31.3% lower than in 2017. Agency net profit remains 43.7% lower than fiscal 2017 net profits. CCU indicates that it anticipated higher collections related to EZPass toll violation debts, and that the majority of the new 500,000 backlogged

debts were not submitted to CCU until December 2019, preventing the unit from collecting payments on these debts in fiscal 2019.

### Fiscal 2021 Overview of Agency Spending

The fiscal 2021 allowance provides DBM with approximately \$31.7 million to fund its operating expenses. **Exhibit 3** displays how the spending is delineated among its five units with the Secretary’s Office. CCU operations account for 54%, or \$17.0 million, of total spending. These expenditures are fully supported with special funds generated from CCU collection fees.

**Exhibit 3**  
**Agency Spending by Program**  
Fiscal 2021 Allowance  
(\$ in Millions)



Note: Excludes general salary increases.

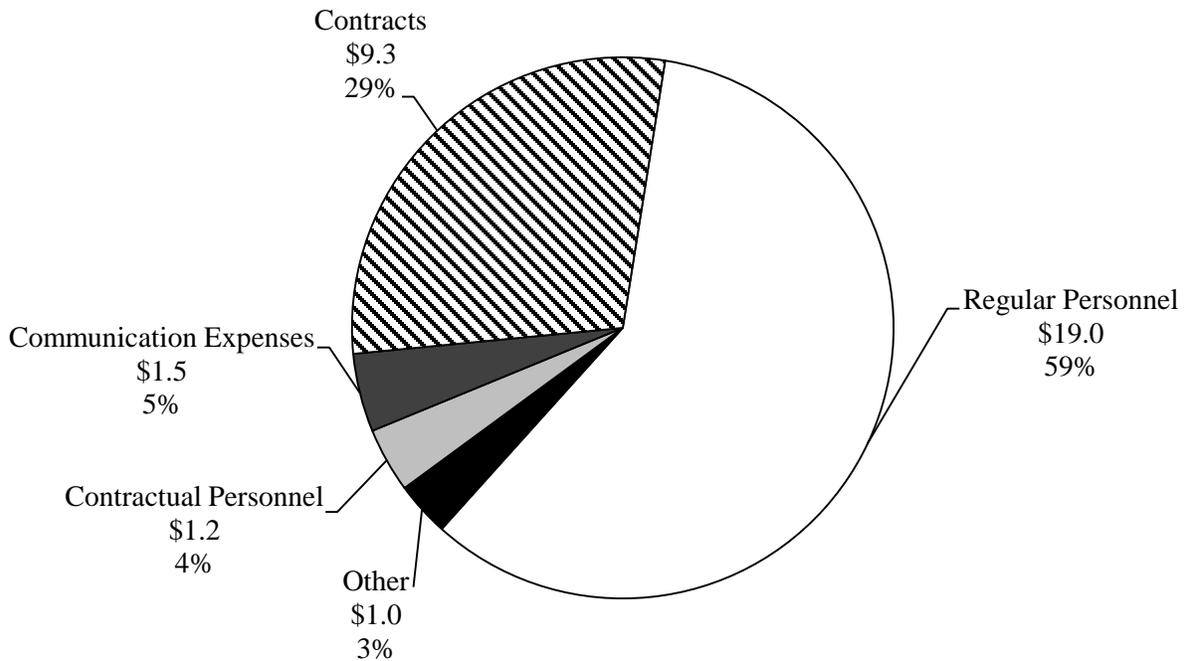
Source: Governor’s Fiscal 2021 Budget Books

As shown in **Exhibit 4**, DBM’s functions are largely administrative and regular personnel accounts for 59%, or \$19.0 million, of total spending. In recent years, CCU has relied on the use of approximately 30 contractual full-time equivalents (FTE) to accommodate an increased workload from assuming EZPass collections. The fiscal 2021 allowance includes \$1.2 million in special fund expenditures for contractual personnel under CCU. Upon completion of its IT modernization project,

CCU intends to reevaluate its staffing needs. CCU also accounts for \$1.4 million of the agency’s communications expenses, predominantly for its mailing costs and call center.

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**Exhibit 4**  
**Agency Spending by Function**  
**Fiscal 2021 Allowance**  
**(\$ in Millions)**



Note: Includes general salary increases.

Source: Governor’s Fiscal 2021 Budget Books; Department of Legislative Services

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### **Proposed Budget Change**

As shown in **Exhibit 5**, the adjusted fiscal 2021 allowance increases by a net \$1.8 million, or 6.1% above the adjusted fiscal 2020 working appropriation. This is mainly due to a \$3.1 million increase in costs associated with the Enterprise Budget System (BARS) IT system, partially offset by a reduction of \$1.7 million in total funds for cost allocations.

**Exhibit 5**  
**Proposed Budget**  
**Department of Budget and Management – Secretary**  
**(\$ in Thousands)**

<b>How Much It Grows:</b>	<b>General Fund</b>	<b>Special Fund</b>	<b>Reimb. Fund</b>	<b>Total</b>
Fiscal 2019 Actual	\$9,377	\$15,991	\$236	\$25,603
Fiscal 2020 Working Appropriation	12,619	17,355	293	30,266
Fiscal 2021 Allowance	<u>10,988</u>	<u>17,759</u>	<u>3,360</u>	<u>32,108</u>
Fiscal 2020-2021 Amount Change	-\$1,630	\$405	\$3,067	\$1,841
Fiscal 2020-2021 Percent Change	-12.9%	2.3%	1046.4%	6.1%

**Where It Goes:**

<b>Personnel Expenses</b>	<b>Change</b>
2% general salary increase effective January 1, 2021, and net increase from annualization of 1% general salary increase effective January 1, 2020 .....	\$286
Workers' compensation premium assessment .....	137
Retirement contributions.....	134
Turnover adjustments.....	82
Regular earnings .....	56
Salary and fringe benefits for 1 abolished position.....	-61
Other fringe benefit adjustments.....	-72
Employee and retiree health insurance .....	-225
<b>Other Changes</b>	
Operating and maintenance costs for Enterprise Budgeting System (\$3.0 million in reimbursable funds supported by multiple agencies).....	3,088
Central Collection Unit (CCU) call center expenses .....	500
Other .....	68
Support and maintenance charges related to legacy CCU information technology system...	-200
Rent paid to Department of General Services.....	-222
Cost allocations.....	-1,731
<b>Total</b>	<b>\$1,841</b>

Note: Numbers may not sum due to rounding. The fiscal 2020 appropriation includes deficiencies, planned reversions, and general salary increases. The fiscal 2021 allowance includes contingent reductions and general salary increases.

## **Major IT Development Projects**

### **Phase II Central Collection Unit CCU Systems Modernization**

Maintenance costs for the CCU legacy business system decrease by \$200,000 in fiscal 2021 as the application is transitioned to view only. As part of Phase I of the systems modernization project, CCU implemented a new debt collection information system (referred to as Debt Manager) in July 2018. This system provides CCU with improved data quality for online payments, the ability to encrypt personal data, and an automated process for referrals from other agencies. The fiscal 2021 allowance level funds maintenance costs for the new system at \$540,000.

Planning for Phase II began in January 2019. CCU expects to fully deploy and implement the project by December 2020. The second phase includes the development of an online payment plan for debtors and automation of other manual processes, such as refunds, to improve productivity. It is currently estimated that Phase II will cost \$11.9 million to develop and implement. Although the fiscal 2021 allowance does not include any new funding for this project, CCU and the Department of Information Technology (DoIT) expect to spend \$4.5 million in special funds that were budgeted under DoIT in prior years. Further detail regarding the goals, cost, and status of this project are provided in Appendix 3.

### **Enterprise Budgeting System**

In 2008, the State identified DBM's budgeting system as a high risk for failure and in need of replacement. The transition to the new BARS has been a multiyear process and a significant undertaking for both DBM and agency budget personnel. BARS has now been in an operation and maintenance phase since October 2018. In fiscal 2021, OBA shows \$3 million in additional reimbursable funds supported by funds allocated throughout the other State agencies for a contract with Performa to continue BARS maintenance and operations.

The transition to BARS resulted in a change in the supporting information made available to the General Assembly and the Department of Legislative Services (DLS). With the previous budget system, a variety of information was provided to DLS each year regarding special and federal fund accounts, agency subprogram and reorganization descriptions, explanations for changes in funding, detail on the types of equipment or vehicles needed, *etc.* This data was helpful in understanding State agency functions and analyzing each agency's budget. After providing very limited and incomplete detail at the 2019 session, DBM has provided more robust information this session, including fund accounts and Comptroller Object 08 and 12 detail (albeit not as comprehensive as prior to BARS).

**DLS recommends the adoption of narrative ensuring that previously provided budget preparation information continues to be submitted in a timely manner.**

***Personnel Data***

	<b><u>FY 19</u></b> <b><u>Actual</u></b>	<b><u>FY 20</u></b> <b><u>Working</u></b>	<b><u>FY 21</u></b> <b><u>Allowance</u></b>	<b><u>FY 20-21</u></b> <b><u>Change</u></b>
Regular Positions	195.80	184.80	183.80	-1.00
Contractual FTEs	<u>31.95</u>	<u>31.00</u>	<u>31.50</u>	<u>0.50</u>
<b>Total Personnel</b>	<b>227.75</b>	<b>215.80</b>	<b>215.30</b>	<b>-0.50</b>

***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New Positions	4.48	2.44%
Positions and Percentage Vacant as of 12/31/19	18.00	9.74%
Vacancies Above Turnover	13.52	

- The fiscal 2021 allowance reflects a net reduction of 1 regular position for an abolished procurement analyst position resulting from the transfer and consolidation of procurement oversight from DBM to DGS, in accordance with Chapter 590 of 2017.
- Contractual personnel increases by 1.0 FTE for an administrative position related to interagency agreements partially offset by a 0.5 FTE reduction in a summer intern position.

## ***Issues***

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### **1. Budget Reconciliation and Financing Act Action Repeals Archive and Printing Requirements for Annual Budget Books**

Under current law, the Governor must provide supporting materials, including budget, personnel, and agency performance data, in printed budget books and on DBM’s website with submission of the proposed budget bill. A provision in the Budget Reconciliation and Financing Act (BRFA) of 2020 would amend Section 7-115 of the State Finance and Procurement Article, allowing copies of the annual budget books to be provided in either print or electronic format at the Governor’s discretion. The provision would also require that the budget, personnel, performance measurement, and all other information required under the section be provided on the DBM website simultaneously with submission of the State budget. The BRFA provision repeals Section 7-116, which requires:

- the Governor to provide certain numbers of copies of the budget books to the General Assembly and DLS;
- the information required in the budget books to be provided on the DBM website simultaneously with the publication of the proposed State budget;
- and requires DBM to archive the information provided in the budget books in a certain format on its website, beginning with the fiscal 2017 budget.

**DLS recommends rejecting this provision in the BRFA of 2020 as it allows DBM to stop archiving budget support materials published on its website. The provision would also only require the Governor to provide budget books to the presiding officers and publish the required information on the DBM website, rather than providing copies to all members of the General Assembly and 80 copies to DLS. As an alternative option, DLS recommends amending the statute to remove personnel detail and Managing for Results (MFR) submissions from the information required in the annual budget books, allowing that information to be provided electronically only.**

### **2. DBM Launches Maryland Transparency Portal**

Section 3A-313 of the State Finance and Procurement Article requires DBM and DoIT to maintain a single, searchable website to provide the public with access to State payment data at no cost. The website is to provide the following information for any party who receives an aggregate payment of \$25,000 from the State in a fiscal year:

- the name of the payee;
- the location of the payee by postal zip code;

- the amount of a payment; and
- the name of the agency making the payment.

In addition, statute requires that the data presented through the website should be searchable by the payee name, the agency making the payment, or the location. In July 2019, DBM and DoIT launched an updated financial transparency website called the Maryland Transparency Portal (MTP) that allows users to search budget, grant and loan, and vendor payment data in a more interactive format. After the initial launch, users could access actual spending for fiscal 2017 and 2018, the fiscal 2019 working appropriation, and the fiscal 2020 legislative appropriation.

In last year's budget cycle, DBM did not post timely actual budget data on its former budget transparency website. Under the old website, prior year actual data for vendor payments and grant awards were generally published by January 1 each year. DoIT would post the vendor payment data, and DBM was responsible for collecting the grant and loan data, which DoIT would then post. DBM cited heavy workload with the budgeting process and transition to the new BARS system during fall 2018 as contributing to delays in posting the fiscal 2018 actual spending data, as well as a DoIT issue with the posting of the spending and vendor payment data.

As of February 14, 2020, grant and loan data and vendor payment data through 2019 are available. Actual fiscal 2019 spending data has been published to MTP, although it was not published simultaneously with the submission of the budget bill. DBM reported that DoIT again experienced technical issues in posting the actual spending data. As the resource is developed, the department intends to have the same information available in the Governor's budget books posted annually on MTP in late January or early February. In a response to the 2019 *Joint Chairmen's Report*, DBM outlined the following timeline that it and DoIT will endeavor to post data to the MTP:

- budget information will be revised and added with the introduction of future budgets;
- vendor information from the State's accounting system will be posted shortly after the Comptroller's Office closes the State's books for the fiscal year (most likely in September) compared to waiting until January of the following fiscal year; and
- DBM will work with agencies to collect grant and loan information sooner and to have it posted in the fall rather than waiting until January.

### **3. Findings from the Report on Maryland's MFR Performance Analysis**

DBM coordinates MFR, a strategic planning, performance measurement, and budgeting process that emphasizes use of resources to achieve measurable results, efficiency, and continuous improvement in State government programs. DLS conducts an analysis of MFR goals and performance measures for each State agency based on the agencies' submissions compiled and submitted by DBM.

Chapter 281 of 2018 required DLS, in consultation with DBM, to study the effectiveness and accessibility to the public of goals developed in the MFR State plan and its objectives and performance measures. DLS and DBM were charged with evaluating (1) how to make agency standards more effective in measuring performance; (2) customer service surveys; (3) State Stat, which is now the Governor’s Office of Performance Improvement; (4) open data; and (5) how to publish data in graphic form and in a format that is easily accessible to the public.

The study reviewed the mission statements, goals, objectives, and performance measures of six agencies or divisions within agencies and found certain common issues, such as agencies having goals that do not address key operations, targets that are not aspirational or adjusted over time, or performance measures with incomplete or missing data. The report also outlined certain recommendations that DBM could undertake, in collaboration with the Governor’s Office, to increase the effectiveness and accessibility of Maryland’s performance data overall. These recommendations included:

- establishing an Open Performance Maryland System within the Governor’s Office to display the State’s comprehensive agency performance information in an easily accessible and interactive way utilizing MTP;
- creating a one-stop shop for State government transparency data, performance data, and open data. Specifically, expanding MTP to include a new Open Performance System and the existing Open Data Portal;
- measuring agency performance data at least annually, but updating more frequently if data is available;
- taking agency-specific recommendations from DLS into consideration, such as recommendations for the six agencies reviewed in the report, during DBM’s annual review of MFRs; and
- incorporating the customer service survey results from the Governor’s Customer Service Initiative in the development of a new open performance system.

DBM indicates that it will continue to work with agencies to see how often data can be reported and whether data can be published on the Open Data Portal or MTP in the future. However, DBM also advises that it currently publishes MFR data in four different formats (printed budget books, electronic copy of the budget books on the DBM website, individual PDFs by agency on the DBM website, and in individual comma-separated values files on the DBM website) and that publishing performance data at multiple times during the year is currently not feasible with existing staffing resources.

**DBM should comment on the report’s recommendations.**

## Operating Budget Recommended Actions

1. Adopt the following narrative:

**Submission of Select Budget Detail:** The level of budget detail provided to the General Assembly has changed following the implementation of the Department of Budget and Management’s (DBM) new budget system, BARS. The committees request that DBM submit complete fiscal 2022 subobject detail by program for Comptroller Objects 08 and 12 by the third Wednesday of January 2021 in an electronic format subject to the concurrence of the Department of Legislative Services.

Information Request	Author	Due Date
Comptroller objects 08 and 12 budget detail	DBM	Third Wednesday of January 2021

2. Amend the following section:

SECTION 2. AND BE IT FURTHER ENACTED, That in order to carry out the provisions of these appropriations the Secretary of Budget and Management is authorized:

- (a) To allot all or any portion of the funds herein appropriated to the various departments, boards, commissions, officers, schools and institutions by monthly, quarterly or seasonal periods and by objects of expense ~~and may place any funds appropriated but not allotted in contingency reserve available for subsequent allotment. Upon the Secretary’s own initiative or upon the request of the head of any State agency, the Secretary may authorize a change in the amount of funds so allotted.~~

The Secretary shall, before the beginning of the fiscal year, file with the Comptroller of the Treasury ~~a schedule of allotments, if any~~ a list limited to the appropriations restricted in this Act, to be placed in contingency reserve. The Comptroller shall not authorize any expenditure or obligation in excess of the allotment made and any expenditure so made shall be illegal.

- (b) ~~To allot all or any portion of funds coming into the hands of any department, board, commission, officer, school and institution of the State, from sources not estimated or calculated upon in the budget.~~
- (e) (b) To fix the number and classes of positions, including temporary and permanent positions, or person years of authorized employment for each agency, unit, or program thereof, not inconsistent with the Public General Laws in regard to classification of positions. The Secretary shall make such determinations before the beginning of the fiscal year and shall base them on the positions or

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person years of employment authorized in the budget as amended by approved budgetary position actions. No payment for salaries or wages nor any request for or certification of personnel shall be made except in accordance with the Secretary's determinations. At any time during the fiscal year the Secretary may amend the number and classes of positions or person years of employment previously fixed by the Secretary; the Secretary may delegate all or part of this authority. The governing boards of public institutions of higher education shall have the authority to transfer positions between programs and campuses under each institutional board's jurisdiction without the approval of the Secretary, as provided in Section 15-105 of the Education Article.

(d) (c) To prescribe procedures and forms for carrying out the above provisions.

**Explanation:** This language limits the amount of appropriations that can be placed into contingency reserves to only those items restricted by the General Assembly.

3. Amend the following section:

SECTION 17. AND BE IT FURTHER ENACTED, That funds appropriated to the various State agency programs and subprograms in Comptroller Objects 0152 (Health Insurance), 0154 (Retirees Health Insurance Premiums), 0175 (Workers' Compensation), 0217 (Health Insurance), 0305 (DBM Paid Telecommunications), 0322 (Capital Lease Telecommunications), 0839 (HR Shared Services), 0874 (Office of Attorney General Administrative Fee), 0876 (DoIT IT Services Allocation), 0894 (State Personnel System Allocation), 0897 (Enterprise Budget System Allocation), and 1303 (rent paid to DGS) are to be utilized for their intended purposes only. ~~The expenditure or transfer of these funds for other purposes requires the prior approval of the Secretary of Budget and Management.~~ Notwithstanding any other provision of law, the Secretary of Budget and Management may transfer amounts appropriated in Comptroller Objects 0152, 0154, 0217, 0305, 0322, and 0876 between State departments and agencies by approved budget amendment in fiscal 2020 and fiscal 2021. All funds budgeted in or transferred to Comptroller Objects 0152 and 0154, and any funds restricted in this budget for use in the employee and retiree health insurance program that are unspent shall be credited to the fund as established in accordance with Section 2-516 of the State Personnel and Pensions Article.

Further provided that each agency that receives funding in this budget in any of the restricted Comptroller Objects listed within this section shall establish within the State's accounting system a structure of accounts to separately identify for each restricted Comptroller Object, by fund source, the legislative appropriation, monthly transactions, and final expenditures. It is the intent of the General Assembly that an accounting detail be established so that the Office of Legislative Audits may review the disposition of funds appropriated for each restricted Comptroller Object as part of each closeout audit to ensure that funds are used only for the purposes for which they are restricted and that unspent funds are reverted or canceled.

**Explanation:** This language pertaining to restricted objects of expenditures is amended to disallow transfers to other purposes and makes it possible for the Office of Legislative Audits to track the disposition of funds in restricted statewide subobjects.

- 4. Add the following section:

**Section XX Executive Long-term Forecast**

SECTION XX. AND BE IT FURTHER ENACTED, That the Governor’s budget books shall include a forecast of the impact of the executive budget proposal on the long-term fiscal condition of the General Fund, the Transportation Trust Fund, and higher education Current Unrestricted Fund accounts. This forecast shall estimate aggregate revenues, expenditures, and fund balances in each account for the fiscal year last completed, the current year, the budget year, and four years thereafter. Expenditures shall be reported at such agency, program or unit levels, or categories as may be determined appropriate after consultation with the Department of Legislative Services. A statement of major assumptions underlying the forecast shall also be provided, including but not limited to general salary increases, inflation, and growth of caseloads in significant program areas.

**Explanation:** This annual language provides for the delivery of the executive’s General Fund, transportation, and higher education forecasts and defines the conditions under which they are to be provided.

<b>Information Request</b>	<b>Author</b>	<b>Due Date</b>
Executive forecasts	Department of Budget and Management	With submission of the Governor’s fiscal 2022 budget books

- 5. Add the following section:

**Section XX Across-the-board Reductions and Higher Education**

SECTION XX. AND BE IT FURTHER ENACTED, That all across-the-board reductions applied to the Executive Branch, unless otherwise stated, shall apply to current unrestricted and general funds in the University System of Maryland, St. Mary’s College of Maryland, Morgan State University, and Baltimore City Community College.

**Explanation:** This section explicitly applies reductions intended for the full Executive Branch to the University System of Maryland, St. Mary’s College of Maryland, Morgan State University, and Baltimore City Community College unless their exclusion is specifically stated.

- 6. Add the following section:

**Section XX Reporting Federal Funds**

SECTION XX. AND BE IT FURTHER ENACTED, That the Governor’s budget books shall include a summary statement of federal revenues by major federal program sources supporting the federal appropriations made therein along with the major assumptions underpinning the federal fund estimates. The Department of Budget and Management (DBM) shall exercise due diligence in reporting this data and ensure that they are updated as appropriate to reflect ongoing congressional action on the federal budget. In addition, DBM shall provide to the Department of Legislative Services (DLS) data for the actual, current, and budget years listing the components of each federal fund appropriation by Catalog of Federal Domestic Assistance number or equivalent detail for programs not in the catalog. Data shall be provided in an electronic format subject to the concurrence of DLS.

**Explanation:** This annual language provides for consistent reporting of federal monies received by the State.

<b>Information Request</b>	<b>Author</b>	<b>Due Date</b>
Reporting components of each federal fund appropriation	DBM	With submission of the fiscal 2022 budget

- 7. Add the following section:

**Section XX Federal Fund Spending**

SECTION XX. AND BE IT FURTHER ENACTED, That in the expenditure of federal funds appropriated in this budget or subsequent to the enactment of this budget by the budget amendment process:

- (1) State agencies shall administer these federal funds in a manner that recognizes that federal funds are taxpayer dollars that require prudent fiscal management, careful application to the purposes for which they are directed, and strict attention to budgetary and accounting procedures established for the administration of all public funds.
- (2) For fiscal 2021, except with respect to capital appropriations, to the extent consistent with federal requirements:
  - (a) when expenditures or encumbrances may be charged to either State or federal fund sources, federal funds shall be charged before State funds are charged except that this policy does not apply to the Department of Human Services with respect to federal funds to be carried forward into future years for child welfare or welfare reform activities;

- (b) when additional federal funds are sought or otherwise become available in the course of the fiscal year, agencies shall consider, in consultation with the Department of Budget and Management (DBM), whether opportunities exist to use these federal revenues to support existing operations rather than to expand programs or establish new ones; and
- (c) DBM shall take appropriate actions to effectively establish the provisions of this section as policies of the State with respect to the administration of federal funds by executive agencies.

**Explanation:** This annual language defines the policies under which federal funds shall be used in the State budget.

8. Add the following section:

**Section XX Reporting on Budget Data and Organizational Charts**

SECTION XX. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that all State departments, agencies, bureaus, commissions, boards, and other organizational units included in the State budget, including the Judiciary, shall prepare and submit items for the fiscal 2022 budget detailed by Comptroller subobject classification in accordance with instructions promulgated by the Comptroller of Maryland. The presentation of budget data in the Governor’s budget books shall include object, fund, and personnel data in the manner provided for in fiscal 2021 except as indicated elsewhere in this Act; however, this may not preclude the placement of additional information into the budget books. For actual fiscal 2020 spending, the fiscal 2021 working appropriation, and the fiscal 2022 allowance, the budget detail shall be available from the Department of Budget and Management (DBM) automated data system at the subobject level by subobject codes and classifications for all agencies. To the extent possible, except for public higher education institutions, subobject expenditures shall be designated by fund for actual fiscal 2020 spending, the fiscal 2021 working appropriation, and the fiscal 2022 allowance. The agencies shall exercise due diligence in reporting this data and ensuring correspondence between reported position and expenditure data for the actual, current, and budget fiscal years. This data shall be made available on request and in a format subject to the concurrence of the Department of Legislative Services (DLS). Further, the expenditure of appropriations shall be reported and accounted for by the subobject classification in accordance with the instructions promulgated by the Comptroller of Maryland.

Further provided that due diligence shall be taken to accurately report full-time equivalent (FTE) counts of contractual FTEs in the budget books. For the purpose of this count, contractual FTEs are defined as those individuals having an employee-employer relationship with the State. This count shall include those individuals in higher education institutions who meet this definition but are paid with additional assistance funds.

Further provided that DBM shall provide to DLS with the allowance for each department, unit, agency, office, and institution, a one-page organizational chart in Microsoft Word or Adobe PDF format that depicts the allocation of personnel across operational and administrative activities of the entity.

Further provided that for each across-the-board reduction to appropriations or positions in the fiscal 2022 Budget Bill affecting fiscal 2021 or 2022, DBM shall allocate the reduction for each agency in a level of detail not less than the three-digit R\*Stars financial agency code and by each fund type.

Further provided that DBM shall provide to DLS special and federal fund accounting detail for the fiscal year last completed, current year, and budget year for each fund. The account detail, to be submitted with the allowance, should at a minimum provide revenue and expenditure detail, along with starting and ending balances.

Further provided that DBM shall provide to DLS by September 1, 2020, a list of subprograms used by each department, unit, agency, office, and institution, along with a brief description of the subprograms’ purpose and responsibilities.

**Explanation:** This annual language provides for consistent reporting of fiscal 2020, 2021, and 2022 budget data and provides for the submission of department, unit, agency, office, and institutions’ organizational charts to DLS with the allowance. It also requires DBM to allocate across-the-board reductions to positions or funding to ensure transparency in budget allocations approved by the General Assembly. Finally, it requires DBM to provide information on special and federal fund accounts as well as a list and description of all subprograms used by State entities.

<b>Information Request</b>	<b>Author</b>	<b>Due Date</b>
Agency organizational charts and special and federal fund accounting detail	DBM	With submission of the fiscal 2022 budget
List of subprograms	DBM	By September 1, 2020

9. Add the following section:

**Section XX Interagency Agreements**

SECTION XX. AND BE IT FURTHER ENACTED, That on or before August 1, 2020, each State agency and each public institution of higher education shall report to the Department of Budget and Management (DBM) any agreements in place for any part of fiscal 2020 between State agencies and any public institution of higher education involving potential expenditures in excess of \$100,000 over the term of the agreement. Further provided that DBM shall provide direction and guidance to all State agencies and public institutions of higher education as to the

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procedures and specific elements of data to be reported with respect to these interagency agreements, to include at a minimum:

- (1) a common code for each interagency agreement that specifically identifies each agreement and the fiscal year in which the agreement began;
- (2) the starting date for each agreement;
- (3) the ending date for each agreement;
- (4) a total potential expenditure, or not-to-exceed dollar amount, for the services to be rendered over the term of the agreement by any public institution of higher education to any State agency;
- (5) a description of the nature of the goods and services to be provided;
- (6) the total number of personnel, both full- and part-time, associated with the agreement;
- (7) contact information for the agency and the public institution of higher education for the person(s) having direct oversight or knowledge of the agreement;
- (8) total indirect cost recovery or facilities and administrative (F&A) expenditures authorized for the agreement;
- (9) the indirect cost recovery or F&A rate for the agreement and brief description of how the rate was determined;
- (10) actual expenditures for the most recently closed fiscal year;
- (11) actual base expenditures that the indirect cost recovery or F&A rate may be applied against during the most recently closed fiscal year;
- (12) actual expenditures for indirect cost recovery or F&A for the most recently closed fiscal year; and
- (13) total authorized expenditures for any subaward(s) or subcontract(s) being used as part of the agreement and a brief description of the type of award or contract.

Further provided that DBM shall submit a consolidated report to the budget committees and the Department of Legislative Services by December 1, 2020, that contains information on all agreements between State agencies and any public institution of higher education involving potential expenditures in excess of \$100,000 that were in effect at any time during fiscal 2020.

Further provided that no new higher education interagency agreement with State agencies with a projected value in excess of \$500,000 may be entered into during fiscal 2021 without prior approval of the Secretary of Budget and Management.

**Explanation:** This annual language requires DBM to report on all interagency agreements between State agencies and public institutions of higher education having a total potential expenditure over the term of the agreement in excess of \$100,000. This applies only to agreements for the purchase of goods and/or services and does not apply to grants or space agreements. Further, it requires that no new higher education interagency agreement with State agencies with a projected value in excess of \$500,000 be entered into during fiscal 2021 without prior approval of the Secretary of Budget and Management.

<b>Information Request</b>	<b>Author</b>	<b>Due Date</b>
Consolidated report on interagency agreements	DBM	December 1, 2020

10. Add the following section:

**Section XX Budget Amendments**

SECTION XX. AND BE IT FURTHER ENACTED, That any budget amendment to increase the total amount of special, federal, or higher education (current restricted and current unrestricted) fund appropriations, or to make reimbursable fund transfers from the Governor’s Office of Crime Prevention, Justice, Youth, and Victim Services or the Maryland Emergency Management Agency made in Section 1 of this Act shall be subject to the following restrictions:

- (1) This section may not apply to budget amendments for the sole purpose of:
  - (a) appropriating funds available as a result of the award of federal disaster assistance; and
  - (b) transferring funds from the State Reserve Fund – Economic Development Opportunities Account for projects approved by the Legislative Policy Committee (LPC).
  
- (2) Budget amendments increasing total appropriations in any fund account by \$100,000 or more may not be approved by the Governor until:
  - (a) that amendment has been submitted to the Department of Legislative Services (DLS); and
  - (b) the budget committees or LPC has considered the amendment or 45 days have elapsed from the date of submission of the amendment. Each amendment submitted to DLS shall include a statement of the amount, sources of funds and

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purposes of the amendment, and a summary of the impact on regular position or contractual full-time equivalent payroll requirements.

- (3) Unless permitted by the budget bill or the accompanying supporting documentation or by any other authorizing legislation, and notwithstanding the provisions of Section 3-216 of the Transportation Article, a budget amendment may not:
  - (a) restore funds for items or purposes specifically denied by the General Assembly;
  - (b) fund a capital project not authorized by the General Assembly provided, however, that subject to provisions of the Transportation Article, projects of the Maryland Department of Transportation (MDOT) shall be restricted as provided in Section 1 of this Act;
  - (c) increase the scope of a capital project by an amount 7.5% or more over the approved estimate or 5.0% or more over the net square footage of the approved project until the amendment has been submitted to DLS and the budget committees have considered and offered comment to the Governor or 45 days have elapsed from the date of submission of the amendment. This provision does not apply to MDOT; and
  - (d) provide for the additional appropriation of special, federal, or higher education funds of more than \$100,000 for the reclassification of a position or positions.
- (4) A budget may not be amended to increase a federal fund appropriation by \$100,000 or more unless documentation evidencing the increase in funds is provided with the amendment and fund availability is certified by the Secretary of Budget and Management.
- (5) No expenditure or contractual obligation of funds authorized by a proposed budget amendment may be made prior to approval of that amendment by the Governor.
- (6) Notwithstanding the provisions of this section, any federal, special, or higher education fund appropriation may be increased by budget amendment upon a declaration by the Board of Public Works that the amendment is essential to maintaining public safety, health, or welfare, including protecting the environment or the economic welfare of the State.
- (7) Budget amendments for new major information technology projects, as defined by Sections 3A-301 and 3A-302 of the State Finance and Procurement Article, must include an Information Technology Project Request, as defined in Section 3A-308 of the State Finance and Procurement Article.

- (8) Further provided that the fiscal 2021 appropriation detail as shown in the Governor’s budget books submitted to the General Assembly in January 2021 and the supporting electronic detail may not include appropriations for budget amendments that have not been signed by the Governor, exclusive of the MDOT pay-as-you-go capital program.
- (9) Further provided that it is the policy of the State to recognize and appropriate additional special, higher education, and federal revenues in the budget bill as approved by the General Assembly. Further provided that for the fiscal 2022 allowance, the Department of Budget and Management shall continue policies and procedures to minimize reliance on budget amendments for appropriations that could be included in a deficiency appropriation.

**Explanation:** This annual language defines the process under which budget amendments may be used.

11. Add the following section:

**Section XX Maintenance of Accounting Systems**

SECTION XX. AND BE IT FURTHER ENACTED, That:

- (1) The Secretary of Health shall maintain the accounting systems necessary to determine the extent to which funds appropriated for fiscal 2020 in program M00Q01.03 Medical Care Provider Reimbursements and M00Q01.10 Medicaid Behavioral Health Provider Reimbursements have been disbursed for services provided in that fiscal year and shall prepare and submit the monthly reports by fund type required under this section for that program.
- (2) The State Superintendent of Schools shall maintain the accounting systems necessary to determine the extent to which funds appropriated for fiscal 2020 to program R00A02.07 Students With Disabilities for nonpublic placements have been disbursed for services provided in that fiscal year and to prepare monthly reports as required under this section for that program.
- (3) The Secretary of Human Services shall maintain the accounting systems necessary to determine the extent to which funds appropriated for fiscal 2020 in program N00G00.01 Foster Care Maintenance Payments have been disbursed for services provided in that fiscal year, including detail by placement type for the average monthly caseload, average monthly cost per case, and the total expended for each foster care program, and to prepare the monthly reports required under this section for that program.
- (4) For the programs specified, reports must indicate by fund type total appropriations for fiscal 2020 and total disbursements for services provided during that fiscal year up through the last day of the second month preceding the date on which the report is to be

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submitted and a comparison to data applicable to those periods in the preceding fiscal year.

- (5) Reports shall be submitted to the budget committees, the Department of Legislative Services, the Department of Budget and Management, and the Comptroller beginning August 15, 2020, and submitted on a monthly basis thereafter.
- (6) It is the intent of the General Assembly that general funds appropriated for fiscal 2020 to the programs specified that have not been disbursed within a reasonable period, not to exceed 12 months from the end of the fiscal year, shall revert.

**Explanation:** This annual language requires the maintenance of accounting systems for certain programs, states the intent of the General Assembly that general funds not disbursed be reverted, and requires reporting of disbursements by the Maryland Department of Health (MDH), the Maryland State Department of Education (MSDE), and the Department of Human Services (DHS).

<b>Information Request</b>	<b>Authors</b>	<b>Due Date</b>
Report on appropriations and disbursements in M00Q01.03, M00Q01.10, R00A02.07, and N00G00.01	MDH MSDE DHS	August 15, 2020, and monthly thereafter

## **Budget Reconciliation and Financing Act Recommended Actions**

1. Reject the provision in the Budget Reconciliation and Financing Act (BRFA) of 2020 repealing archive and printing requirements for the annual budget books submitted with the budget bill. Amend Section 7-115 of the State Finance and Procurement Article to remove personnel detail and the Managing for Results submissions from the information required to be included in the printed budget books.
2. Amend the Budget Reconciliation and Financing Act of 2020 to include a requirement prohibiting the restoration of spending cut by the General Assembly for the same purpose unless authorized in the budget bill.

**Appendix 1**  
**2019 Joint Chairmen’s Report Responses from Agency**

In addition to certain information requested as part of the budget oversight process, the 2019 *Joint Chairmen’s Report* (JCR) requested that the Department of Budget and Management (DBM) prepare one report. An electronic copy of the full JCR response can be found on the Department of Legislative Services Library website.

- ***Improving the Maryland Funding Accountability and Transparency Website:*** DBM was asked to address how it would improve the expediency of payment data that it posts online and how it would make the available information more consumer friendly. In a July 2019 response, DBM announced the launch of the Maryland Transparency Portal (MTP), a web-based interface to navigate budget information, vendor payment detail, and grant and loan detail. Further discussion of the MTP can be found in Issue 2 of this analysis.

**Appendix 2  
Audit Findings**

Audit Period for Last Audit:	July 15, 2014 – October 19, 2017
Issue Date:	October 2019
Number of Findings:	14
Number of Repeat Findings:	2
% of Repeat Findings:	14.3%
Rating: (if applicable)	n/a

- Finding 1:** The Central Collection Unit (CCU) did not perform a periodic review of user access to its debt collection and cash register systems and did not adequately restrict access to those systems.
- Finding 2:** The Department of Budget and Management (DBM) did not ensure that access to personally identifiable information stored in its debt collection system, such as names and related Social Security numbers, was restricted. Personally identifiable information for approximately 5.8 million accounts was not adequately restricted.
- Finding 3:** Deficiencies in CCU’s debt collection system resulted in the failure to assess collection fees of at least \$17.8 million and the improper rejection of certain valid debts.
- Finding 4:** **CCU did not adequately pursue potential wage garnishments from debtors.**
- Finding 5:** CCU did not have adequate controls over the abatement of accounts, which totaled approximately \$39.1 million during the audit period.
- Finding 6:** CCU did not perform a periodic review of existing deviations from State regulations previously granted to State agencies regarding the submission of delinquent accounts to CCU.
- Finding 7:** Certain significant debt amounts were excluded from the State Tax Refund Intercept Program (TRIP) because of CCU system omissions and errors.
- Finding 8:** CCU collected TRIP revenues totaling \$11.6 million for a private entity after the law authorizing these collections to be handled by CCU was repealed in 2005.
- Finding 9:** Personally identifiable information for vendors was not adequately restricted in the Financial Management Information System and was visible to 5,204 employees Statewide.
- Finding 10:** **Sensitive personally identifiable information maintained by CCU was stored without adequate safeguards.**

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**Finding 11:** DBM did not have a complete information technology disaster recovery plan for recovering computer operations.

**Finding 12:** Network security risks existed from information technology contractors having unnecessary network-level access to the DBM network and the unnecessary assignment of administrative rights on numerous workstations.

**Finding 13:** DBM did not require State agencies to report interagency agreements with local community colleges.

**Finding 14:** DBM lacked documented justification for excluding certain vehicle types from its annual review of vehicle usage. In addition, DBM's cost assessments of the need for an agency to retain vehicles when they were not driven the minimum annual miles without adequate justification were not properly calculated.

\*Bold denotes item repeated in full or part from preceding audit report.

**Appendix 3**  
**Major Information Technology Project**  
**Department of Budget and Management – Secretary**  
**Phase II Central Collection Unit Systems Modernization**

<b>New/Ongoing:</b> Ongoing								
<b>Start Date:</b> January 2019					<b>Est. Completion Date:</b> December 2020			
<b>Implementation Strategy:</b> Waterfall								
<b>(\$ in Millions)</b>	<b>Prior year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Remainder</b>	<b>Total</b>
<b>SF</b>	5.4	6.5						<b>11.9</b>
<b>Total</b>	5.4	6.5						<b>11.9</b>

- **Project Summary:** Phase II of the Central Collection Unit (CCU) business system replacement and modernization project will improve customer service and operational efficiencies of the collections system. New capabilities include an upgrade to FICO Debt Manager 11 and implementation of a debtor web portal that will provide online access to demographic and account information along with payment plan options. Other enhancements include new payment transaction systems and updated document management.
- **Need:** These enhancements aim to further improve customer satisfaction and increase debt collector capabilities by focusing on debtor and creditor portals, near real-time cashiering, and accounting and legal enhancements.
- **Observations and Milestones:** The debtor portal was implemented in August 2019 to provide debtors access to account information. Between August 2019 and January 2020, over 16,000 successful logins were completed. Testing has begun for the FICO Debt Manager 11 upgrade and enhancements for creditors to submit debt referrals and debt adjustments in the online forms application are being developed.
- **Concerns:** All risk factors for this project, such as resource availability and interdependencies, are considered low risk. The Department of Information Technology indicates that the project schedule could be delayed past December 2020 if certain rules engine upgrades are needed.

**Appendix 4**  
**Object/Fund Difference Report**  
**Department of Budget and Management – Secretary**

<u>Object/Fund</u>	<u>FY 19</u> <u>Actual</u>	<u>FY 20</u> <u>Working</u> <u>Appropriation</u>	<u>FY 21</u> <u>Allowance</u>	<u>FY 20 - FY 21</u> <u>Amount Change</u>	<u>Percent</u> <u>Change</u>
<b>Positions</b>					
01 Regular	195.80	184.80	183.80	-1.00	-0.5%
02 Contractual	31.95	31.00	31.50	0.50	1.6%
<b>Total Positions</b>	<b>227.75</b>	<b>215.80</b>	<b>215.30</b>	<b>-0.50</b>	<b>-0.2%</b>
<b>Objects</b>					
01 Salaries and Wages	\$ 17,694,437	\$ 18,564,123	\$ 18,615,588	\$ 51,465	0.3%
02 Technical and Spec. Fees	1,000,580	1,162,190	1,243,724	81,534	7.0%
03 Communication	1,638,037	999,200	1,501,300	502,100	50.3%
04 Travel	42,283	46,458	71,969	25,511	54.9%
07 Motor Vehicles	10,001	11,855	13,350	1,495	12.6%
08 Contractual Services	3,236,372	8,215,469	9,321,881	1,106,412	13.5%
09 Supplies and Materials	89,915	130,000	130,000	0	0%
10 Equipment – Replacement	1,275,803	163,000	163,000	0	0%
13 Fixed Charges	616,064	879,595	666,614	-212,981	-24.2%
<b>Total Objects</b>	<b>\$ 25,603,492</b>	<b>\$ 30,171,890</b>	<b>\$ 31,727,426</b>	<b>\$ 1,555,536</b>	<b>5.2%</b>
<b>Funds</b>					
01 General Fund	\$ 9,377,242	\$ 12,585,859	\$ 10,855,894	-\$ 1,729,965	-13.7%
03 Special Fund	15,990,650	17,316,513	17,605,726	289,213	1.7%
09 Reimbursable Fund	235,600	269,518	3,265,806	2,996,288	1111.7%
<b>Total Funds</b>	<b>\$ 25,603,492</b>	<b>\$ 30,171,890</b>	<b>\$ 31,727,426</b>	<b>\$ 1,555,536</b>	<b>5.2%</b>

Note: The fiscal 2020 appropriation does not include deficiencies, planned reversions, or general salary increases. The fiscal 2021 allowance does not include contingent reductions or general salary increases.

**Appendix 5**  
**Fiscal Summary**  
**Department of Budget and Management - Secretary**

<u>Program/Unit</u>	<u>FY 19 Actual</u>	<u>FY 20 Wrk Approp</u>	<u>FY 21 Allowance</u>	<u>Change</u>	<u>FY 20 - FY 21 % Change</u>
01 Executive Direction	\$ 2,351,650	\$ 2,891,987	\$ 3,237,999	\$ 346,012	12.0%
02 Division of Finance and Administration	1,308,151	2,822,924	1,584,366	-1,238,558	-43.9%
03 Central Collection Unit	15,990,650	16,760,822	17,004,584	243,762	1.5%
04 Division of Procurement Policy and	1,833,066	1,054,292	0	-1,054,292	-100.0%
01 Budget Analysis and Formulation	2,916,929	5,309,795	8,630,972	3,321,177	62.5%
01 Capital Budget Analysis and Formulation	1,203,046	1,332,070	1,269,505	-62,565	-4.7%
<b>Total Expenditures</b>	<b>\$ 25,603,492</b>	<b>\$ 30,171,890</b>	<b>\$ 31,727,426</b>	<b>\$ 1,555,536</b>	<b>5.2%</b>
General Fund	\$ 9,377,242	\$ 12,585,859	\$ 10,855,894	-\$ 1,729,965	-13.7%
Special Fund	15,990,650	17,316,513	17,605,726	289,213	1.7%
<b>Total Appropriations</b>	<b>\$ 25,367,892</b>	<b>\$ 29,902,372</b>	<b>\$ 28,461,620</b>	<b>-\$ 1,440,752</b>	<b>-4.8%</b>
Reimbursable Fund	\$ 235,600	\$ 269,518	\$ 3,265,806	\$ 2,996,288	1111.7%
<b>Total Funds</b>	<b>\$ 25,603,492</b>	<b>\$ 30,171,890</b>	<b>\$ 31,727,426</b>	<b>\$ 1,555,536</b>	<b>5.2%</b>

Note: The fiscal 2020 appropriation does not include deficiencies, planned reversions, or general salary increases. The fiscal 2021 allowance does not include contingent reductions or general salary increases.