

A.2 Starting Point - Understanding Agency Targets

The State of Maryland uses a current services budget (CSB) process. DBM begins with a base of the previous year's budget, then adjusts that base for certain known changes, creating CSB targets for agencies. Agencies must carefully consider their targets and determine what action is needed to submit a budget within the target.

When agencies first access their data in BARS to begin the FY 2025 budget submission, the following are the starting points for that data.

- FY 2023 Actuals (Prior Year or PY). The starting point for FY 2023 actual expenditures will be the FY 2023 working appropriation, excluding any closing amendments. There will be no direct connection to FMIS data.
- FY 2024 Appropriation (Current Year or CY). When agencies first access their CY data in BARS, it will be the FY 2024 Appropriation plus any approved and processed budget amendments. As budget amendments are now a separate, ongoing process in BARS, the primary CY adjustments that agencies will make during budget submission are deficiencies.
- FY 2025 Request (Budget Year or BY). The baseline will consist of (a) the FY 2024 Legislative Appropriation plus (b) any statewide personnel actions that happen during FY 2024 plus/minus (c) any target adjustments that OBA analysts enter at the line item level to reflect caseload changes, new or escalating mandates, removal of funding that is sunsetting, or other management decisions. Even after work in BARS has started, agencies can always view this baseline by viewing the FY 2025 Target Stage in BARS reports or ad hoc.

In BARS, we reference BY “targets” in two ways:

- The overall CSB target, which is the total general fund and/or special fund target (i.e. cap) for the agency's entire budget submission. This is provided to the agency in the official target memo and is what DBM has historically referred to as the agency's budget target. The budget submission in BARS will validate to ensure the request does not go over this target amount.
- Target adjustments and/or locks, which are specific updates that DBM analysts have entered in BARS to ensure that budget mandates and other specific budget items are properly reflected in the submission. For example, DBM may increase a grant program by \$1 million to reflect the funding level specified in statute through a target adjustment. DBM may also “lock” that subprogram or fund source to ensure that the funding stays in the mandated location and at the mandated level.

Agency general fund and special fund targets—both agency-level and more specific to mandated program areas—can be viewed in BARS in the Budget Request Submission (BRS) Module.