



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Fiscal Year 2019: OPERATING BUDGET SUBMISSION REQUIREMENTS

Sections

- I – Introduction and Highlights
- A – Personnel Inventory and Salary Forecast
- B – Budget File
- C – Fund Source File
- D – Supporting Documents and Legislative Reporting Requirements
- E – Managing for Results

JUNE 2017

TABLE OF CONTENTS

SECTION I INTRODUCTION AND HIGHLIGHTS

Section

- I.0 Introductory Memo
- I.1 New for FY 2019
- I.2 Common Mistakes & Omissions
- I.3 Checklist of Submission Requirements
- I.4 Operating Budget Calendar
- I.5 Important Contacts

SECTION A PERSONNEL INVENTORY AND SALARY FORECAST

Section

- A.1 Salary Forecast and PIN Budgeting – Object 01
 - A.1.1 Review of 2018 Appropriation
 - A.1.2 Review of 2017 Actual Expenditures
 - A.1.3 FY 2019 Personnel Budget Data
- A.2 Fringe Benefits – Object 01
- A.3 Pay Plan Adjustments and New Classifications
 - Budget Form DA-25A
 - Budget Form DA-25B
- A.4 Reorganizations
- A.5 Salary Tables
 - A.5.1 Standard Salary Schedule
 - A.5.2 Executive Pay Plan
 - A.5.3 Physician Salary Schedule
 - A.5.4 Park Ranger Salary Schedule
 - A.5.5 State and Natural Resources Police Salary Schedule
 - A.5.6 Law Enforcement Salary Schedule
 - A.5.7 State Police Aviation Command Salary Schedule
 - A.5.8 State Police Civilian Pilot Salary Schedule
 - A.5.9 Hourly Personnel Pay Rates
 - A.5.10 MSD Temporary Salary Schedule
 - A.5.11 MDOT Airport Firefighters Salary Schedule – Management
 - A.5.12 MDOT Airport Firefighters Salary Schedule – Union
 - A.5.13 MDTA Police Salary Schedule

SECTION B
BUDGET FILE

Section

- B.1 Budget Development Guidance
- B.2 Budget Processing and Format
 - Budget Form DA-1
 - Budget Form DA-2
- B.3 Technical and Special Fees – Object 02 (Contractual Employee Budgeting)
 - Budget Form DA-22
- B.4 Communication – Object 03
- B.5 Travel – Object 04
- B.6 Fuel and Utilities – Object 06
 - B.6.1 Energy Performance Contracts (EPC) and State Agency Loan Program (SALP) (Subobject 0698)
- B.7 Motor Vehicle Operations and Maintenance – Object 07
 - B.7.1 Guidelines for State Vehicles by Classification
 - B.7.2 Standard Purchase Prices for Vehicles
 - B.7.3 Trade-in/Resale Values: Automobiles, Light Trucks and Vans (LTVs)
 - B.7.4 Vehicle Commute Deduction Charge Chart
 - B.7.5 Insurance Charges due to State Treasurer’s Office (Subobject 0704)
 - Budget Form DA-8/8AF/8AP
- B.8 Contractual Services – Object 08
- B.9 Supplies and Equipment – Objects 09, 10 and 11
 - B.9.1 Lease-Purchase Program for Equipment and Equipment Lease Payments
 - B.9.2 Information Technology Budgeting and Prices
- B.10 Grants, Subsidies and Contributions – Object 12
 - Budget Form DA-23
- B.11 Fixed Charges (Real Property Leases) – Object 13
 - B.11.1 Total DGS Rent Charges (Subobject 1303)
 - B.11.2 State-owned Property Lease Charges
 - B.11.3 DGS Lease Oversight Charges
 - B.11.4 Reimbursable Lease Management Charges
 - B.11.5 Insurance Charges due to State Treasurer’s Office (Subobject 1302)
 - Budget Form DA-24
- B.12 Land and Structures – Object 14 (Operating Maintenance)
- B.13 PAYGO Capital Projects
- B.14 Standard Rates and Calculations by Comptroller Object

**SECTION C
FUND SOURCE FILE**

Section

- C.1 Fund File and Non-General Funds
Budget Form DA-20

**SECTION D
SUPPORTING DOCUMENTS AND
LEGISLATIVE REPORTING REQUIREMENTS**

Section

- D.1 Over-the-Target Requests
Budget Form DA-21A
Budget Form DA-21B
- D.2 Organizational Charts
- D.3 Local Aid
- D.4 Chesapeake Bay Restoration Expenditures
- D.5 Strategic Energy Investment Fund
- D.6 State Funding and Accountability Act Report
- D.7 Indirect Cost Recovery and Reversion Reporting
Budget Form DA-27
- D.8 Adjustment to Current Year Appropriation
Budget Form DA-28
- D.9 Statement of Dedicated Funds
- D.10 Agency Reductions

**SECTION E
MANAGING FOR RESULTS**

Section

- E.1 MFR Submission Requirements
- E.2 MFR Submission Requirements Summary Table
- E.3 MFR Component Guidance

NOTE – The following DA Budget Forms are no longer required for FY 2019:

- Budget Form DA-2A
- Budget Form DA-25C
- Budget Form DA-29



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section I: INTRODUCTION AND HIGHLIGHTS

In This Section

- I.0 – Introductory Memo
- I.1 – New for FY 2019
- I.2 – Common Mistakes & Omissions
- I.3 – Checklist of Submission Requirements
- I.4 – Operating Budget Calendar
- I.5 – Important Contacts

JUNE 2017

June 16, 2017

TO: All Departments and Independent Agencies

FROM: Department of Budget and Management (DBM)

SUBJECT: FY 2019 Operating Budget Submission Requirements

Since taking office, Governor Hogan has set out clear goals to put the State's finances on the path to long-term sustainability and to establish a more efficient and cost-effective government. Efforts by State agencies to constrain costs, consolidate or streamline activities, and implement efficiencies have played a critical role in our early successes, but significant work remains to be done.

Attached are the requirements for submitting agency FY 2019 operating budget requests. In keeping with the Governor's commitment to fiscal discipline, we are asking that you work with your staff to craft an FY 2019 budget proposal that:

- Maximizes efficiencies and identifies potential cost savings;
- Maintains structural budget reductions implemented in FY 2017 and FY 2018;
- Streamlines operations and, where appropriate, consolidates or eliminates functions and programs; and
- Improves our ability to serve Maryland citizens.

The Office of Budget Analysis (OBA) has been working tirelessly on the development and implementation of the new enterprise budget system, BARS, and is greatly appreciative of agency participation in the process thus far. Throughout the FY 2019 Budget Submission Requirements document, there will be references to some of the budget creation and submission processes that are moving to the BARS system – most notably, the Salary Forecast effort. Please pay close attention to these changes and do not hesitate to contact your OBA analyst with any questions about the process or BARS.

DBM appreciates your cooperation in this important endeavor.

Reminder: Refer to [Section I.1](#) for a summary of new or revised requirements.

I.1 NEW FOR FY 2019

Throughout this instructions document, the “✎” symbol indicates items that are new for FY 2019 and correspond with this list.

Salary Forecast Creation in BARS

Agencies are asked to review the personnel inventory in the new enterprise budget system, BARS. The exercise will allow agencies to compare FY 2018 personnel data to current information in Workday and make adjustments as necessary.

Once agencies complete the personnel inventory review, BARS will generate personnel data for agencies to use for the budget request in two formats:

1. A summary report of the salary forecast with subobject 0101 targets by subprogram.
2. A Budget Submission Template (see [Section B.2](#)) with pre-populated data for subobject 0101 as well as the related fringes.

As in the past, DBM will centrally budget any increases for increments or other salary adjustments.

There will be no separate “personnel file” for agencies to submit because the personnel data from the inventory exercise will be saved in BARS. See [Section A.1](#) for more detail.

Social Security (FICA) Contributions (0151 and 0213)

FICA (subobject 0151) should only be calculated on regular earnings (subobject 0101), while FICA for other earnings subobjects should be budgeted within the subobject. For example, the cost of FICA contributions for overtime should be budgeted within subobject 0104.

Subobject Name	Subobject	Fringe Calculations Based on Earnings			
		FICA/Social Security	Retirement	Unemployment Insurance	Turnover
Regular Earnings	0101	0151	0161-0169	0174	0189
Additional Assistance	0102	0102	Do not budget	Do not budget	Do not budget
Overtime Earnings	0104	0104			
Shift Differential	0105	0105			
Miscellaneous Adjustments	0110	0110			
Accrued Leave Payouts	0111	0111			
Reclassifications	0112	0112	0112	0112	0112

The 0151 rate for FY 2019 = 7.28% of regular earnings (0101) up to \$139,424. For an annual salary over \$139,424 the rate is 1.45% of the amount over \$139,424.

The 0213 rate for FY 2019 = 7.65% of each position’s salary (0220) up to \$132,751. For an annual salary over \$132,751 the rate is 1.45% of the amount over \$132,751.

Health Insurance

Agencies must budget employee health insurance (0152), retiree health insurance (0154) and contractual health insurance (0217) at the same level as the FY 2018 legislative appropriation. Like other controlled subobjects, DBM will determine the final health insurance rate for each agency in December. Agencies are not required to submit a DA-2A with the FY 2019 budget submission. **Specifically, the agency budget submission for 0152 and 0154 must reconcile agency-wide with FY 2018, by fund type.**

As in the past, DBM requests that agencies with health insurance supported by non-general funds plan for the cost of rate increases – separate guidance will be provided at a later date.

Retirement Rates

0161	Employees' Retirement System	19.32% of 0101
0163	Teachers' Retirement System	16.51% of 0101
0165	State Police Retirement System	81.38% of 0101
0166	Judges' Pension System	46.45% of 0101
0168	Optional Retirement/Pension System (TIAA)	7.25% of 0101
0169	Law Enforcement Officers Pension System	41.42% of 0101

Excel Budget Submission Template

As indicated in the BARS workshops, agencies will receive a Budget Submission Excel Template created in the BARS Agency Data Exchange from DBM. The columns in the template will be similar to the columns in HOBO:

- FY 2015 and FY 2016 Actual Expenditures – prepopulated by BARS.
- FY 2017 Actual Expenditures – prepopulated by BARS using a data download from FMIS. DBM emphasizes that this data is to serve as a guide but is unlikely to match final FY 2017 actual expenditures because of timing as well as mapping issues between PCA codes and subobject level detail. Agencies are asked to correct this data as in previous years.
- FY 2018 Legislative Appropriation – prepopulated by BARS.
- FY 2018 Budget Book Appropriation – agencies can use this space to restate the FY 2018 legislative appropriation within a program. **New for FY 2019, no budget amendments should be included in this column.** DBM will process the statewide SLEOLA amendment early in the fiscal year but it should *not* be reflected in the FY 2018 budget book appropriation. Agencies with approved reorganizations should contact their OBA analyst for guidance.
- FY 2019 Request – prepopulated by BARS with object 01 data from the Salary Forecast exercise, as well as controlled subobjects.

Over-the-Target Requests

There is a limit of ONE over-the-target request for FY 2019. Multiple requests should not be combined into a single item. **Over-the-target requests in excess of one will not be reviewed.**

Adjustments to Current Year Appropriations

To assist in DBM’s transition of budget amendment management to the new BARS enterprise budget system, **agencies are asked to exclude all budget amendments from the FY 2018 working appropriation in the budget submission.** Additional guidance on the [DA-28](#) can be found in [Section D.8](#).

Guidance for Current Year Appropriation Adjustments

Type of Adjustment	Include in FY 2018 Budget Book Appropriation?	Submit DA-28 Detail?	Submit Line-Item Detail to DBM Outside of DA-28 Process?
Reimbursable Fund	NO	NO	YES
Special Fund	NO	YES	NO
Federal Fund	NO	YES	NO
Reorganization	NO	NO	YES

DA Form Updates

Contractual Employees DA-22 Form

The [DA-22 form](#) can now be completed on an agency-wide or unit-wide level – DBM requests that agencies do not submit the DA-22 at the sub-program or program level. Smaller agencies are asked to submit one DA-22 worksheet per agency, while larger agencies may submit one DA-22 with a separate tab for each unit. See [Section B.3](#) for more detail.

Vehicle Purchase DA-8 Form

The DA-8, DA-8AF and DA-8AP have been merged into one [DA-8 form](#). Agencies should include all replacement and/or additional vehicles in **one worksheet**, indicating the relevant programs and subprograms in the new columns in the DA-8 form. See [Section B.7](#).

Fund File and DA-3A

The Budget Submission Template downloaded from the BARS Agency Data Exchange will include a worksheet for agencies to complete with non-general fund detail for the FY 2017 actual, FY 2018 working appropriation, and the FY 2019 request. This worksheet will serve as the DA-3A for FY 2019. The [DA-20](#) will be utilized as in previous years for agencies to provide balance and income data for each fund source. See [Section C.1](#) for more detail.

Eliminated DA Forms

The following DA forms have been eliminated for FY 2019:

- DA-2A: Health Insurance will be level funded from FY 2018, and thus a rate calculation is not required.
- DA-25C: Required information is collected on the DA-25B.
- DA-29: The data for the Statement of Dedicated Funds will be collected from agencies through a separate process. See [Section D.9](#) for more detail.

BARS Upload Detail for DA-21B and DA-28

Note the [DA-21B](#) and [DA-28 forms](#) include a new tab for line-item detail that agencies must provide.

I.2 COMMON MISTAKES AND OMISSIONS
THE FOLLOWING ARE OFTEN OMITTED OR DONE INCORRECTLY.

Throughout this instructions document, the “✎” symbol indicates items that are often omitted or done incorrectly and correspond with this list.

Hard Copy Submission of Budget Materials

Agencies are required to submit two hard copies of the budget submission materials to Angela Miller.

Checklist

The checklist found in [Section I.3](#) must be completed and attached to the front page of each budget submission. If the department/agency submits any 6-digit units or 8-digit programs separately, there should be a checklist for each unit or program.

Controlled Subobjects

The FY 2018 legislative appropriation amount per controlled subobject will be included in the target letter from DBM. **The FY 2019 budget request must contain** exactly the same amounts by fund as the FY 2018 legislative appropriation sent with the targets for the following subobjects. DBM will modify the FY 2019 budget once decisions about the items are finalized.

- 0101 = Regular Earnings*
- 0152 = Health Insurance
- 0154 = Retiree 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

***Must match the salary forecast from the position inventory. Agencies may do reclassifications, but the changes should be reflected in 0112 and NOT 0101.**

Agencies for which special-funded legislative audit chargebacks were budgeted in FY 2018 should deduct the chargebacks in the FY 2019 request.

Social Security (FICA) Contributions (0151 and 0213)

FICA is calculated ONLY on salary, subobject 0101. Please see [Sections A.1](#) and [A.2](#).

Retirement/Pension Systems (0161 and 0163)

Comptroller Objects 0162 and 0164 are not to be used for requesting retirement and pension allowances.

Turnover is not calculated on health insurance (subobjects 0152 and 0154).

Name changes, new programs, or any other changes to the chart of accounts must be approved by DBM **before** the budget submission.

Pay Plan Adjustments

Any reclassification proposals that affect entire classifications must be submitted using the [DA-25A](#) and [DA-25B forms](#). Any adjustments will be budgeted in the DBM budget and then distributed to the agencies via budget amendment at the beginning of FY 2019. See [Section A.3](#) for more information.

Reorganizations

An agency **must discuss any reorganization with the DBM budget analyst prior to submission of the budget request**, and no reorganizations may be implemented after the budget submission. Please see [Section A.4](#).

Positions and Salaries for FY 2019

Position salaries must match the approved salary forecast. Any over-the-target request for additional positions should be built using the FY 2018 salary plan. *DBM will add any additional funding needed for FY 2019 additional approved salary adjustments.* Refer to [Section A.5](#) for salary rates.

Contractual Employees

Please email all [DA-22 forms](#) in Excel to the DBM budget analyst. Values that are requested in 0220 must match DA-22 detail.

Vehicle Requests

Please email all [DA-8 forms](#) in Excel to Kurt Stolzenbach: kurt.stolzenbach@maryland.gov and to the DBM budget analyst. Values that are requested in 0701 must match DA-8 detail.

Lease Purchase Program for Equipment

If an agency's total budget request for equipment financed through the Treasurer's Lease Purchase Program is different from the amount in the Schedule of Payments, [Section B.9.1](#), please provide an itemization of additions and subtractions on a [DA-2 form](#), clearly identifying how the request is derived. If an agency plans to finance the purchase of additional equipment, the amounts on the schedule should be increased. If an agency plans to "pre-pay" any leases, the amount should be decreased. Agencies requesting funds in FY 2019 for additional equipment lease purchases must wait until the General Assembly approves the budget before purchasing the item from the vendor. See [Section B.9](#) for more information.

Grants

Each agency is required to provide detail on funds granted by the agency to other entities. Each grant of \$25,000 or more must be listed on a [DA-23](#). Refer to instructions in [Section B.10](#).

DGS Rent

Use [Section B.11.1](#) to budget for Comptroller Object 1303 – often agencies use the State-owned Property Lease Charges schedule (Section B.11.2) and forget to budget for the Lease Oversight Charges or Lease Management Charges. The total listed in [Section B.11.1](#) is what should be budgeted.

☐ **Non-General Funds:** See [Section C](#). All non-General Funds MUST be submitted in the fund file template (which serves as the DA-3A for FY 2019) as part of the budget submission. In addition, the hard-copy budget submitted to Angela Miller MUST have Excel Form [DA-20](#) with all fund source information. The Fund File information must reconcile with the Budget File information in the request.

☐ **Over-the-Target Requests**

Requests for funding above the target should be completed in accordance with guidance in [Section D.1](#) and submitted separately on the [DA-21A](#) and [DA-21B forms](#) **at the same time as the budget request**. DBM will not accept any over-the-target request until the electronic base budget has been submitted, and agencies should note that **DBM does not encourage the submission of an over-the-target request**. Before submitting an over-the-target request, each agency and department should consider whether there are funds that could be reallocated from within current resources to cover the request. Any request for new positions, including contractual conversions, must be submitted as an over-the-target request.

There is a limit of ONE over-the-target request for FY 2019. Multiple requests should not be combined into a single item. **Over-the-target requests in excess of one will not be reviewed.**

☐ **Major Information Technology Development Projects (MITDPs)**

Agencies seeking to obtain approval and funding for a new Major Information Technology Development Project (MITDP) must submit both the [DA-21A](#) and the [DA-21B forms](#) to DBM. Agencies must also submit an Information Technology Project Request (ITPR) to the Department of Information Technology (DoIT) and send a copy of the ITPR to the OBA budget analyst.

☐ **Indirect Cost Allocation Plans**

All agencies must submit a [DA-27 form](#), even if there are no recoveries to report. If applicable, each State agency must submit a copy of its indirect cost allocation plan currently approved by the applicable federal agency. Instructions are included in [Section D.7](#). The estimated figures for FY 2018 and FY 2019 should be added.

☐ **State Plan Measures in MFR**

Agencies with performance measures in the State Plan are required to submit data for these measures in the MFR submission, as well as include data definitions and controls, performance discussion, and strategies documentation for each measure. See [Section E](#).

I.3 CHECKLIST OF SUBMISSION REQUIREMENTS

(Attach to each budget submission)

⚡ **This checklist MUST be completed and attached to the front of the budget submission.** Submit one original and one copy of the budget request, including the following forms, by the submission date to Angela Miller, 45 Calvert St., Room 244, Annapolis.

Submitted Hard Copy	Submitted Electronically	Submission Requirement
<input type="checkbox"/>	Optional	DA-1: Agency, Unit, Program Summaries (contractual counts must be reconciled)
<input type="checkbox"/>	Optional	DA-2: Additional Justifications, Supplementary Material, or Data for Appendices in Budget Highlights book
<input type="checkbox"/>	Optional	Controlled subobjects must be budgeted at FY 2018 amount, by fund (<u>Section I.2</u>)
<input type="checkbox"/>	<input type="checkbox"/>	DA-25A and DA-25B: Pay Plan Adjustment or New Classification Request: <u>Justification</u> , and <u>Details & Summary</u> (email to kurt.stolzenbach@maryland.gov & to analyst)
<input type="checkbox"/>	<input type="checkbox"/>	DA-22: Contractual Employees (This should reconcile to DA-1) – ONE per agency, units may be reported on separate tabs)
<input type="checkbox"/>	<input type="checkbox"/>	DA-8: Motor Vehicle Operation & Maintenance (email to Kurt Stolzenbach: kurt.stolzenbach@maryland.gov and to analyst)
<input type="checkbox"/>	Optional	DA-23: Schedule of Contracts/Interagency Agreements/Grants
<input type="checkbox"/>	Optional	DA-24: Schedule of Real Property Leases
<input type="checkbox"/>	<input type="checkbox"/>	Fund File/DA-3A Estimate of Non-General Fund Expenditures - Must be reconciled with totals in the budget submission
<input type="checkbox"/>	Optional	DA-20: Statement of Non-General Fund revenue. It must reconcile with totals in the budget submission
<input type="checkbox"/>	<input type="checkbox"/>	DA-21A: Over-the-Target Request (only if necessary and not to exceed one)
<input type="checkbox"/>	<input type="checkbox"/>	DA-21B: Over-the-Target Request (Excel Form)
N/A	<input type="checkbox"/>	Organizational Chart (email to kurt.stolzenbach@maryland.gov & to analyst)
<input type="checkbox"/>	<input type="checkbox"/>	DA-27: Indirect Cost Recovery and Reversion Reporting
<input type="checkbox"/>	<input type="checkbox"/>	DA-28: Adjustment to Current Year Appropriation
N/A	<input type="checkbox"/>	MFR submission documents (email to oba.mfr@maryland.gov & to analyst)

AGENCY NOTES TO OBA:

I.4 OPERATING BUDGET CALENDAR

Mid-April – June	<p>Budget submission requirements and budget targets developed by Office of Budget Analysis (OBA)</p> <ul style="list-style-type: none"> • 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
June 20, 21, 22	Budget submission requirements meetings
June 26, 27	Webinar trainings for Salary Forecast and new Excel Budget Submission Template
July 1	Fiscal Digest available on DBM website
Early July	Budget targets distributed
July – August	Agencies prepare budget submissions
Aug. 28 – Sept. 29	<p>Agency budget requests due to OBA</p> <p>Current Year Adjustment (DA-28 form) requests due to OBA</p>
October – November	Agency budget hearings
December – Mid-January	<p>Governor’s Allowance created</p> <ul style="list-style-type: none"> • 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 2 nd Wednesday if a newly elected Governor	<p>Introduction of the Governor’s Budget</p> <p>Press conference by the Governor</p> <p>Budget on DBM website</p>
January – Early April	<p>Legislative Session & Supplemental Budget</p> <ul style="list-style-type: none"> • 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.5 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.

TOPIC	CONTACT	E-MAIL	PHONE
General Questions	Your OBA Budget Analyst		
Budget Submission Drop-Off	Angela Miller	Angela.miller@maryland.gov	410-260-7302
BARS	Cheri Gerard	Cheri.gerard@maryland.gov	410-260-7296
Personnel Inventory, Salary Forecast and Excel Budget Template	Kurt Stolzenbach	dlbudgethelp_dbm@maryland.gov	410-260-7416
Pay Plan Adjustments and New Classifications	Kurt Stolzenbach	Kurt.stolzenbach@maryland.gov	410-260-7416
Salary Tables	Kim Grandy	Kim.grandy@maryland.gov	410-260-7277
DoIT Telecommunications	Russell Mueller	Russell.mueller@maryland.gov	410-697-9642
SEIF/State Agency Loan Program/Energy Performance Contracts	Jeff Wulbrecht	Jeff.Wulbrecht@maryland.gov	410-260-6260
Vehicle Requests and DA-8 Forms	Kurt Stolzenbach	Kurt.stolzenbach@maryland.gov	410-260-7416
DBM Fleet Administration	Larry Williams	Larry.williams@maryland.gov	410-260-7195
Equipment Financing	Christian Lund	Clund@treasurer.state.md.us	410-260-7920
DGS Lease Management	Robert Suit	Robert.suit@maryland.gov	410-767-1819
DGS Operational Maintenance	James Keel	James.keel@maryland.gov	410-767-4263
Local Aid Submissions	Nathan Bowen	Nathan.bowen@maryland.gov	410-260-7580
State Funding and Accountability Act	Taylor Murray	Taylor.murray@maryland.gov	410-260-6071
Indirect Cost Recovery and Reversion Reporting	Michelle Pack	Michelle.pack2@maryland.gov	410-260-7417
Statement of Dedicated Funds	Carissa Ralbovsky	Carissa.ralbovsky@maryland.gov	410-260-6616
Managing for Results	Kelsey Goering Nick Napolitano	Kelsey.goering@maryland.gov Nick.napolitano@maryland.gov	410-260-7481 410-260-7353



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section A:

PERSONNEL INVENTORY AND SALARY FORECAST

In This Section

- A.1 – Salary Forecast and PIN Budgeting – Object 01
- A.2 – Fringe Benefits – Object 01
- A.3 – Pay Plan Adjustments and New Classifications
- A.4 – Reorganizations
- A.5 – Salary Tables

JUNE 2017

A.1 SALARY FORECAST AND PIN BUDGETING – OBJECT 01

As was done in summer 2016, OBA will coordinate a personnel inventory review process to allow agencies to review FY 2018 personnel data that will serve as the FY 2019 personnel budget request. This process will take place in the new enterprise budget system, BARS.

✎ Once agencies complete the personnel inventory review, BARS will generate personnel data for agencies to use for the budget request in two formats:

1. A summary report of the salary forecast with subobject 0101 totals for FY 2019 by subprogram.
2. A Budget Submission Template (see [Section B.2](#)) with pre-populated data for subobject 0101 as well as the related fringes.

✎ New for FY 2019, there will be no separate “personnel file” for agencies to submit because the personnel data from the inventory exercise will be saved in BARS.

Salaries Tables for the FY 2019 Budget

Refer to [Section A.5](#) for salary rates.

- The salary schedule effective July 1, 2018 will be the basis for budgeting FY 2019 salaries. The FY 2018 salaries must reflect salaries as of January 1, 2018, which incorporate:
 - any approved FY 2018 Annual Salary Review adjustments (as of July 1, 2017),
 - Salary adjustments related to State Law Enforcement Officer’s Labor Alliance Bargaining provisions, and
 - only reclassifications that have been submitted and approved in Workday prior to July 1, 2017.
- No additional funds should be budgeted for any FY 2019 Collective Bargaining Agreement Adjustments. The Department of Budget and Management will include any adjustments that may result from FY 2019 collective bargaining negotiations, including an FY 2019 COLA or step increases. *Agencies with non-general funded positions should anticipate the possibility of an FY 2019 COLA and/or increment increase, and should estimate the effect this increase will have on available balances of special and federal fund sources. Historically, annual COLA increases are 2% to 3%.*

A.1.1 REVIEW OF 2018 APPROPRIATION TO CREATE FY 2019 SALARY FORECAST

Workday Agencies

OBA will upload Workday position details into BARS on July 5. This will be the “snapshot” date that the FY 2019 budget will be based on. As much as possible, agencies should work to reconcile Workday data before this date.

While DBM recognizes that personnel data changes on a daily basis, it is easiest to reconcile to a single date early in the fiscal year so agencies can start their budget submission as early as possible. Agencies will be notified by July 7 when the personnel inventory is ready for review.

BARS will highlight differences between the position detail in the FY 2018 appropriation and the detail in Workday. Each agency is asked to review BARS thoroughly to identify needed corrections, even if it is a correction that BARS did not highlight. An agency should ensure that the program and subprogram of a position is correct, as well as its associated grade, step, and increment month. In addition, agencies should update the appropriation fund type percentages for each PIN. The fund split is important as DBM calculates the amount necessary, by fund, for a COLA and/or increment.

- The agency should make changes in the Position Inventory within BARS and submit. If a validation error requires resolution that cannot be entered into BARS for some reason, please annotate the resolution in your agency comments back to your analyst.
- **The agency should also make the necessary corresponding changes in Workday as soon as possible.**

Budget Status: The agency must ensure that each position has an indicated budget status of *Budgeted Position* or *Non-Budgeted Position* in Workday.

R*STARS Code: The agency must verify that the STARS code (used by Personnel) matches the R*STARS code. Please include subprogram detail. *NOTE:* RSTARS code values are *required* per SPS Job Aids (Create Position, and Change Organization Assignments for a position).

Vacancy Date: The agency must enter the vacancy date for each position as the vacancy occurs.

- If it is determined that a position should have been abolished or transferred to another agency, please inform the OBA analyst.
- If there is a PIN that is missing, please inform your OBA analyst, sending the full position detail, so DBM can enter the PIN into BARS.

Confirmation that an agency Position Inventory is correct as provided in BARS, or any changes requested, must be returned via BARS no later than July 28.

OBA will review the changes, finalize the salary (subobject 0101) target, and provide your agency confirmation of the final target and associated Salary Forecast by August 4. If an agency is able to return the inventory earlier than July 28, the final target will be created and returned to the agency as soon as possible. A quick turnaround will enable agencies to receive the final salary forecast sooner to work on the FY 2019 budget request. **✚ The budget submission must match the salary forecast as submitted.**

Non-Workday Agencies

Non-Workday agencies will have detail in BARS from the 2018 Allowance creation. Agencies are asked to update the necessary information as applicable. The corrections, once returned, will serve as the basis for the FY 2019 request from the agency. **Non-Workday agencies should submit the updated document no later than September 1.**

All Agencies

DBM recognizes that position actions may (and will!) occur after the June 28 deadline that may impact the FY 2019 salary requirements. Agencies are permitted to reflect these salary adjustments in subobject 0112 (reclassification) rather than update the salary forecast. Any additional funding for reclassifications, filling a vacant position above base, etc. must also be requested in subobject 0112.

When reviewing salary forecasts, agencies should make edits to the following areas as necessary:

- PIN Movement: Note where PINs move between programs and/or subprograms
- Classification Code: The salary in BARS will be determined using the classification code, so the code must be accurate.
- Slope or EPP Salaries: Agency staff must update these salaries.
- Grade and Step: These two fields must be verified.
- **Retirement Code: The agency must verify the retirement code. If the employee is not entitled to retirement (usually due to having already retired), *that must be indicated*.**
- **Increment Month: Ensure that each position has 01 (January) if the employee Entry on Duty (EOD) date is *before* July 1, or 07 (July) if the EOD date is *after* July 1. Vacant positions will be defaulted to July if field is submitted as blank.**
- Verify RSTARS Code, Including Subprogram
- Fund: The agency must ensure that the total of FUND-GEN, FUND-SPEC, FUND-FED, FUND-REIMB, and FUND-NB equals, and does not exceed, 100%. Agency should also ensure that the allocation by fund type is correct.
- FTE Percent: The agency must ensure that FTE Percent equals, and does not exceed, 100%.
- Position Abolitions: The agency must ensure FY 2018 position abolitions are reflected. The agency should also ensure that Workday reflects the abolition(s).
- Approved Reorganizations: Reorganizations should be reflected if approved by DBM prior to budget submission.

A.1.2 REVIEW OF 2017 ACTUAL EXPENDITURES

FY 2017 Salary Data

Actual amounts expended for regular earnings (subobject 0101) are available by program and class code. DBM will combine the data from Central Payroll with the BARS position inventory FY 2017 Actual FTE as of June 30, and have the actual year data necessary to print the personnel detail in the budget books. DBM will provide the detailed FTE data by PIN to assist in the agency’s reconciliation.

Agencies are asked to ensure FY 2017 FTE counts, class codes, and salaries are correct in the salary forecast exercise. R*STARS adjustments are not reflected, and merging of salaries for a position that was reclassified are not reflected. (For example: an Office Secretary II became an Office Secretary III and the two salaries need to be merged with the position record.)

Detailed guidance will be sent to agencies in August, with an expectation that agencies will review the FY 2017 salary data by mid-October.

A.1.3 FY 2019 PERSONNEL BUDGET DATA

Agency budget submissions include both regular earnings (subobject 0101) as well as additional earnings such as additional assistance, overtime, shift differential, miscellaneous adjustments and reclassifications. **It is critical that agencies properly calculate fringes for these different types of earnings and budget the corresponding fringes in the correct subobject.** Detailed guidance on fringe calculations can be found in [Section A.2](#). Below is an outline of which fringes should be calculated on each salaries and wages subobject.

✎ New for FY 2019, DBM is specifying that FICA (subobject 0151) should only be calculated on regular earnings (0101), while FICA for other earnings subobjects should be budgeted within the subobject.

Subobject Name	Subobject	Fringe Calculations Based on Earnings			
		FICA/Social Security	Retirement	Unemployment Insurance	Turnover
Regular Earnings	0101	0151	0161-0169	0174	0189
Additional Assistance	0102	0102	Do not budget	Do not budget	Do not budget
Overtime Earnings	0104	0104			
Shift Differential	0105	0105			
Miscellaneous Adjustments	0110	0110			
Accrued Leave Payouts	0111	0111			
Reclassifications	0112	0112	0112	0112	0112

Miscellaneous Adjustments (Comptroller Object 0110): This object is for salary adjustments that are not categorized in any of the specific Object 01 Salaries and Wages Comptroller Objects.

Accrued Leave Payout (Comptroller Object 0111): This object is used for accrued leave payout for long-term employees who leave State service. Agencies should use this subobject to account for accrued leave payouts for the FY 2018 budget book appropriation and the FY 2019 budget request. Actual expenditures for FY 2017 will be included in 0101, Salary Payments.

Please adhere to OMB Circular A-87, Title 2 of Code of Federal Regulations, when budgeting for accrued leave payouts related to federal funded positions. Some portions of leave/severance payments cannot be charged directly to federal programs because such charges violate this regulation. The pertinent sections of the regulation are copied below.

Appendix B to Part 225, 8.d.:

(2) The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, sick leave, holidays, court leave, military leave, and other similar benefits, are allowable if: (a) they are provided under established written leave policies; (b) the costs are equitably allocated to all related activities, including Federal awards; and, (c) the accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the governmental unit.

(3) When a governmental unit uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable in the year of payment provided they are allocated as a general administrative expense to all activities of the governmental unit or component.

(4) The accrual basis may be only used for those types of leave for which a liability as defined by Generally Accepted Accounting Principles (GAAP) exists when the leave is earned. When a governmental unit uses the accrual basis of accounting, in accordance with GAAP, allowable leave costs are the lesser of the amount accrued or funded.

http://www.whitehouse.gov/sites/default/files/omb/assets/omb/fedreg/2005/083105_a87.pdf

‡ Reclassification (Comptroller Object 0112): This is used for reclassifications and/or for funding a position(s) above the base salary reflected in the Salary Forecast provided to agencies after the Personnel Inventory exercise. Agencies should account for reclassification costs for FY 2018 and FY 2019 (actual expenditures will appear as salary payments) within the FY 2019 budget request. ***Please ensure all fringe benefits associated with any changes in 0112 are budgeted in 0112.***

New Position Requests

All new positions must be submitted as an over-the-target request on a [DA-21A](#) and [DA-21B](#). New position requests, even those to be covered within the budget target, are no longer to be submitted by agencies within the personnel file, nor should the funding for those PINs be included in the standard personnel subobjects (0101 and fringes).

Every effort should be made to meet agency needs within the existing workforce before requesting new positions. ALL new position requests, including contractual conversions, must be requested as over-the-target items. The over-the-target requests must be limited to demands from major

workload growth already in effect, new facilities already approved, new mandates, program transfers that cannot be met by reallocations, and federal contracts and grants.

Any new position, if approved, will be entered into BARS by the OBA analyst in December. In detail submitted as part of the over-the-target request, include the number of positions (decimal equivalent), title, class code, annual salary, and justification as well as R*STARS location. New positions, other than contractual conversions, are to be requested at the base salary even though recruitment for the position may be planned at a higher step. Contractual conversions should be budgeted no greater than one step above the grade/step of the current contract.

All of the following conditions must be met for new position requests to be given consideration:

- There is a justified need for and a benefit from the new position (quantifiable workload).
- The work cannot be absorbed by existing staff, performed by student help, patient/inmate labor, or positions reallocated from other areas (program discontinuations or excessive vacancies).
- The function is expected to be needed for at least three fiscal years.
- The need is for a full-time employee at least 40 weeks during the year.
- The funding for the position (federal/private/local government grant program or student government fees) is reasonably expected to be available for more than three years.
- The budgeted turnover rate for the agency does not exceed 5.9%.

Contractual Conversions

Agencies may request contractual conversions as an over-the-target and only as part of an overall staffing plan that eventually significantly reduces the total number of authorized PINs and contractual FTEs. New positions may be requested to replace contractual employees (subobject 0220) only when all of the following conditions are met:

- There is a justified need for an employee.
- The employee is not student help, patient labor, or an inmate.
- The function is expected to be needed for at least three fiscal years.
- The need is for a full-time employee, or at least 32 hours a week, for 40 weeks during the year.
- The funding for the position (federal/private/local government grant program or student government fees) is reasonably expected to be available for more than three years.
- The contract position and funding were approved in the FY 2018 legislative appropriation.
- Funding for the conversion is included in object 01 in the general fund target and there is a corresponding reduction in contractual services (object 02). The amount for a new position must include health insurance (0152), retiree health insurance (0154), FICA (0151), retirement (0161, 0163, 0165, 0168, 0169), unemployment compensation (0174), and turnover (0189). Do not include any amount for workers' compensation (0175).
- Agencies should give priority for contractual conversions to existing workers who have been working in a contractual capacity for at least two years.
- Agencies are expected to include in the over-the-target request how 1.5 authorized contractual positions will be eliminated for each requested contractual conversion to a PIN.

A.2 FRINGE BENEFITS – OBJECT 01

✎ ✎ FICA Contributions (0151)

FICA is calculated as follows:

- (1) NEW FOR FY 2019 – Calculate only on subobject 0101 for each position
- (2) If the total of 0101 for one position is equal to or less than \$139,424, multiply the sum by .0728. The result is the amount for 0151 for one position.
- (3) If the total of 0101 for one position exceeds \$139,424:
 - (a) Multiply \$139,424 by .0728.
 - (b) Multiply the difference between the annual salary and \$139,424 by .0145.
 - (c) Add the result of these calculations to get the total 0151 for one position.

The rate and ceiling used for regular payroll employees reflect an adjustment for the non-taxability of certain employee-paid health insurance and "spending account" items.

✎ Employee Health Insurance (0152) and Retiree Health Insurance (0154)

NEW FOR FY 2019 - Agencies must budget employee health insurance (0152) and retiree health insurance (0154) at the same level as the FY 2018 legislative appropriation. Like other controlled subobjects, DBM will determine the final health insurance rate, with agency input, for each agency in December. Agencies are not required to submit a DA-2A with the FY 2019 budget submission. **Specifically, the agency budget submission for 0152 and 0154 must reconcile agency-wide with FY 2018, by fund type.** Note that the Excel budget submission template includes these values already populated.

As in the past, DBM requests that agencies with health insurance supported by non-general funds prepare for the cost of rate increases by setting aside special and federal fund balance for this expense – separate guidance will be provided at a later date.

Note: Retiree health insurance amounts paid directly to vendors by the agency are to be requested in R*STARS Comptroller Object 0153 and shall be calculated in accordance with each contractual agreement in effect. The terms of the agreement are to be specifically provided on a [DA-2 form](#) along with the calculation used to arrive at the per-employee cost.

Pay for Performance Bonuses (0156)

Do not budget in FY 2019.

Other Post-Employment Benefits (0157)

Do not budget in FY 2019.

Retirement/Pension Systems

The amounts requested for retirement and pensions are to be calculated as follows:

Request amount of subobject 0101	X	Percentage listed in Section B.14 for the specific retirement program as listed below
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<u>SUBJECT</u>	<u>SUBJECT TITLE</u>
0161	Employee, Correctional Officer, and Legislative Retirement Systems
0163	Teachers' Retirement System
0165	State Police Retirement System
0166	Judges' Pension System (including Magistrates)
0167	Mass Transit Administration Pension System
0168	Optional Retirement/Pension System (TIAA)
0169	Natural Resources Law Enforcement Officer Pension System
0170	Other Retirement Systems
0171	Other Pension Systems

⚡ **Note: Comptroller Objects 0162 and 0164 are not to be used for requesting retirement and pension allowances.**

Deferred Compensation (Comptroller Object 0172)

Do not budget in FY 2019.

Unemployment Compensation Insurance (Comptroller Object 0174)

Amounts relating to the regular payroll shall be computed by:

Amount requested for Comptroller Object 0101 X 0.28% ([Section B.14](#))

Workers' Compensation Premiums (Comptroller Object 0175)

Use the same General Fund and Non-General Fund amounts in the FY 2019 request as in the FY 2018 legislative appropriation. DBM will adjust this subobject after the FY 2019 budget submission.

This is the case even if you have information that the amount will be lower in FY 2019.

⚡ **Turnover (Comptroller Object 0189)**

Turnover on existing positions should be set at “reasonable” levels that reflect normal resignation/recruitment activity at the program level. The turnover rate used for a subprogram (or program if subprograms are not used) must be reported on a [DA-2](#). **Turnover should not be used as a “plug” figure to meet the GENERAL FUND target.**

- Turnover on existing positions should normally not be less than 2%.
- Turnover for contractual conversions should be set at the levels used for existing permanent positions.
- New position turnover should generally equal **25%** to reflect the time that it commonly takes to establish and fill the position.

Turnover should be computed using the sum of the following Comptroller Objects:

- Regular Earnings (Comptroller Object 0101)
- Social Security Contributions (Comptroller Object 0151)
- All applicable retirement/pension systems (Comptroller Objects 0161-0171)
- Unemployment Insurance (Comptroller Object 0174)

HEALTH INSURANCE (0152) AND STATE SUBSIDY FOR RETIREES' HEALTH INSURANCE (0154) ARE NOT INCLUDED IN THE TURNOVER CALCULATION.

The following example should be used if turnover for new positions is combined with turnover on existing positions. The different rates and the amounts that apply should be reported.

\$335,623 (salary and fringes on current positions)	X 3% for current positions	= \$10,069
added to		
\$31,323 (salary and fringes of new positions)	X 25% for new positions	= \$7,831
EQUALS TURNOVER OF		\$17,900

The turnover amount should be entered as a negative amount in Comptroller Object 0189.

Other Fringe Benefit Costs (Comptroller Object 0199)

Use for fringe benefit costs that are not categorized within any of the specific Object 01, Salaries and Wages, Comptroller Objects. Agency should include supporting justification for such a request on the [DA-2 form](#).

For information regarding benefits for Contractual Employees, please see [Section B.3](#).

All fringe benefits rates are listed in [Section B.14](#).

A.3 PAY PLAN ADJUSTMENTS AND NEW CLASSIFICATIONS

Agency requests for pay plan and salary adjustments to existing classifications and for the creation of new classifications must be submitted as part of the FY 2019 budget request. Agency requests for pay plan adjustments outside the budget process will be considered only in order to address an immediate necessity that, if not addressed, will significantly impede the agency from achieving its mission, goals, and objectives.

✦ Agencies must complete [DA-25A](#) and [DA-25B](#) forms when requesting a salary adjustment to one or more job classifications or the creation of one or more classifications in FY 2019. **If salary adjustments are approved by DBM and the Governor, DBM will include related funding in the DBM budget, and if approved by the General Assembly, will disburse funding to the requesting agency via a budget amendment at a later date.**

DA-25A Form – WORD Document: This form is used to provide sufficient supporting justification for the request by addressing the following items:

1. Why are the pay plan adjustments or new classifications necessary? Why is this job series critical to the agency or program goals and objectives? The explanation should outline how the current or proposed salary structures will impact the outcomes for the agency and/or program (list the specific Managing for Results goal, objective, and measures).
2. List any alternatives to address the issues that would not require the establishment of a new classification series or salary adjustment. List steps that have been taken to address recruitment and retention issues with existing resources.
3. List the impact of this proposal on other classifications within the agency.
4. Provide any additional documentation that supports this request.

DA-25B Form – EXCEL Document: This form is used by agencies to outline specific positions and costs associated with the request. The following information is required:

1. List **current** grade, step, and salary by PIN to be impacted by the pay plan adjustment.
2. List **proposed** grade, step, and salary by PIN to be impacted by the pay plan adjustment.
3. Outline the fringe benefit costs associated with the proposed pay plan adjustment.

✦ **DA-25C Form:** No longer required.

Requests must be submitted electronically in priority order 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.

A.4 REORGANIZATIONS

Agency reorganizations that impact the salary level of a position or positions will require approval of the Office of Budget Analysis (OBA) within the Department of Budget and Management (DBM).

✦ Such approval must be obtained prior to a review of the appropriateness of the requested salary level(s) by the Office of Personnel Services and Benefits (OPSB).

An agency reorganization is defined as a change in the organizational structure of an existing unit, section, program or division within an agency or department or State principal service operation, which creates new supervisory, managerial, or executive positions or results in the realignment of existing supervisory, managerial, or executive positions. Typically, these reorganizations create new reporting relationships for supervisors, managers, or executives and prompt a request to upgrade existing positions or create new and higher-level classifications.

Prior to implementation of an agency reorganization, the proposal should be forwarded to the OBA budget analyst for review of funding and organizational design. The proposal should include at a minimum:

- 1.) The existing organization chart for the unit, division, program, or section affected.
- 2.) The proposed new organization chart for the unit, division, program or section affected.
- 3.) A justification for the proposal to include:
 - a. How the proposed change of organization or reporting relationships will benefit the agency; and
 - b. How the proposed change of organization or reporting relationships will promote efficient operations for the agency.
- 4.) Estimates of the additional costs (or savings) of the proposed change of organization or reporting relationships for both:
 - a. The balance of the current fiscal year; and
 - b. The next fiscal year.
- 5.) Designation of where the funds for any additional costs will come from by fiscal year.

Once approved by OBA, the agency may submit any reclassification requests associated with the reorganization to the Classification and Salary Division (CAS) within DBM's OPSB. Reclassification requests associated with reorganization that are submitted to CAS without the required OBA approval will be returned to the agency.

If an agency needs to reorganize quickly in response to an emergency or critical situation affecting health and public safety, the agency or department may temporarily reorganize staff operations pending OBA approval for a period not to exceed three months. Employees impacted by this temporary reorganization may be considered for acting capacity pay for up to three months.

If the reorganization is approved, the agency should reflect the reorganizational realignment for all three fiscal years (FY 2017 Actual, FY 2018 Working Appropriation and FY 2019 Request) in both the salary and budget data. If the reorganization requires a budget amendment, contact your OBA budget analyst for guidance.

**A.5.1 - STATE OF MARYLAND
STANDARD SALARY SCHEDULE
Annual Rates Effective July 1, 2017**

GRADE PROFILE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUARTILE STEP	STEP	STEP	STEP	STEP	STEP
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
STD 0005	\$22,707	\$23,479	\$24,282	\$25,116	\$25,983	\$26,886	\$27,356	\$27,833	\$28,323	\$28,820	\$29,329	\$29,848	\$30,374	\$30,914	\$31,464	\$32,024	\$32,596	\$33,180	\$33,773	\$34,378	\$34,996
STD 0006	\$24,056	\$24,883	\$25,739	\$26,635	\$27,561	\$28,527	\$29,030	\$29,542	\$30,066	\$30,597	\$31,142	\$31,697	\$32,263	\$32,837	\$33,426	\$34,028	\$34,640	\$35,264	\$35,897	\$36,545	\$37,204
STD 0007	\$25,502	\$26,386	\$27,304	\$28,260	\$29,254	\$30,288	\$30,824	\$31,372	\$31,931	\$32,502	\$33,084	\$33,678	\$34,281	\$34,898	\$35,530	\$36,171	\$36,826	\$37,495	\$38,175	\$38,869	\$39,574
STD 0008	\$27,048	\$27,994	\$28,976	\$29,998	\$31,061	\$32,167	\$32,741	\$33,327	\$33,925	\$34,536	\$35,158	\$35,793	\$36,441	\$37,100	\$37,774	\$38,462	\$39,162	\$39,878	\$40,605	\$41,346	\$42,102
STD 0009	\$28,702	\$29,713	\$30,765	\$31,858	\$32,996	\$34,180	\$34,795	\$35,423	\$36,061	\$36,715	\$37,380	\$38,061	\$38,753	\$39,458	\$40,181	\$40,916	\$41,664	\$42,429	\$43,209	\$44,004	\$44,812
STD 0010	\$30,472	\$31,553	\$32,679	\$33,850	\$35,068	\$36,333	\$36,992	\$37,662	\$38,346	\$39,046	\$39,760	\$40,486	\$41,228	\$41,984	\$42,753	\$43,541	\$44,343	\$45,160	\$45,994	\$46,845	\$47,710
STD 0011	\$32,364	\$33,524	\$34,727	\$35,980	\$37,280	\$38,636	\$39,341	\$40,059	\$40,792	\$41,541	\$42,301	\$43,080	\$43,872	\$44,681	\$45,507	\$46,350	\$47,209	\$48,086	\$48,980	\$49,890	\$50,818
STD 0012	\$34,390	\$35,629	\$36,918	\$38,258	\$39,654	\$41,102	\$41,855	\$42,623	\$43,409	\$44,205	\$45,023	\$45,855	\$46,703	\$47,569	\$48,453	\$49,355	\$50,272	\$51,209	\$52,183	\$53,175	\$54,186
STD 0013	\$36,557	\$37,884	\$39,264	\$40,698	\$42,186	\$43,738	\$44,545	\$45,366	\$46,208	\$47,063	\$47,935	\$48,825	\$49,734	\$50,659	\$51,612	\$52,596	\$53,598	\$54,619	\$55,662	\$56,725	\$57,808
STD 0014	\$38,880	\$40,298	\$41,774	\$43,307	\$44,901	\$46,560	\$47,425	\$48,304	\$49,203	\$50,120	\$51,051	\$52,020	\$53,012	\$54,026	\$55,056	\$56,108	\$57,182	\$58,276	\$59,392	\$60,530	\$61,691
STD 0015	\$41,358	\$42,880	\$44,457	\$46,098	\$47,807	\$49,583	\$50,506	\$51,452	\$52,434	\$53,431	\$54,451	\$55,491	\$56,550	\$57,633	\$58,736	\$59,861	\$61,009	\$62,179	\$63,371	\$64,588	\$65,827
STD 0016	\$44,017	\$45,641	\$47,333	\$49,088	\$50,915	\$52,846	\$53,855	\$54,884	\$55,931	\$56,999	\$58,091	\$59,202	\$60,340	\$61,497	\$62,676	\$63,880	\$65,110	\$66,363	\$67,639	\$68,939	\$70,265
STD 0017	\$46,857	\$48,595	\$50,403	\$52,304	\$54,298	\$56,374	\$57,451	\$58,548	\$59,670	\$60,815	\$61,983	\$63,171	\$64,387	\$65,625	\$66,888	\$68,175	\$69,492	\$70,830	\$72,199	\$73,593	\$75,012
STD 0018	\$49,899	\$51,771	\$53,744	\$55,796	\$57,929	\$60,147	\$61,301	\$62,474	\$63,678	\$64,902	\$66,151	\$67,425	\$68,723	\$70,049	\$71,399	\$72,777	\$74,183	\$75,617	\$77,078	\$78,568	\$80,078
STD 0019	\$53,193	\$55,223	\$57,335	\$59,527	\$61,808	\$64,184	\$65,416	\$66,677	\$67,963	\$69,273	\$70,607	\$71,972	\$73,361	\$74,779	\$76,224	\$77,699	\$79,205	\$80,715	\$82,247	\$83,811	\$85,401
STD 0020	\$56,743	\$58,916	\$61,172	\$63,522	\$65,964	\$68,504	\$69,825	\$71,172	\$72,546	\$73,946	\$75,377	\$76,834	\$78,322	\$79,835	\$81,352	\$82,901	\$84,479	\$86,087	\$87,729	\$89,400	\$91,107
STD 0021	\$60,543	\$62,867	\$65,286	\$67,796	\$70,409	\$73,126	\$74,540	\$75,982	\$77,453	\$78,952	\$80,463	\$81,994	\$83,553	\$85,145	\$86,769	\$88,424	\$90,112	\$91,835	\$93,590	\$95,380	\$97,203
STD 0022	\$64,608	\$67,094	\$69,679	\$72,369	\$75,165	\$78,074	\$79,585	\$81,098	\$82,640	\$84,213	\$85,817	\$87,455	\$89,122	\$90,827	\$92,564	\$94,335	\$96,144	\$97,988	\$99,869	\$101,786	\$103,743
STD 0023	\$68,959	\$71,620	\$74,387	\$77,262	\$80,243	\$83,294	\$84,879	\$86,495	\$88,146	\$89,829	\$91,548	\$93,299	\$95,084	\$96,909	\$98,766	\$100,660	\$102,595	\$104,567	\$106,581	\$108,635	\$110,729
STD 0024	\$73,612	\$76,460	\$79,421	\$82,442	\$85,580	\$88,844	\$90,541	\$92,275	\$94,039	\$95,840	\$97,677	\$99,549	\$101,463	\$103,413	\$105,401	\$107,429	\$109,499	\$111,612	\$113,763	\$115,959	\$118,197
STD 0025	\$78,595	\$81,600	\$84,704	\$87,933	\$91,292	\$94,785	\$96,600	\$98,455	\$100,343	\$102,270	\$104,235	\$106,240	\$108,286	\$110,373	\$112,500	\$114,671	\$116,883	\$119,142	\$121,444	\$123,792	\$126,186
STD 0026	\$83,836	\$87,034	\$90,354	\$93,810	\$97,405	\$101,142	\$103,084	\$105,066	\$107,087	\$109,151	\$111,253	\$113,399	\$115,587	\$117,821	\$120,097	\$122,417	\$124,789	\$127,207	\$129,672	\$132,186	\$134,749

A.5.2 - STATE OF MARYLAND					
EXECUTIVE PAY PLAN					
Annual Rates Effective July 1, 2017					
Grade Profile	Scale		Minimum	Midpoint	Maximum
EPP 0001	ES4	9904	\$79,953	\$93,277	\$106,604
EPP 0002	ES5	9905	\$85,902	\$100,252	\$114,600
EPP 0003	ES6	9906	\$92,333	\$107,785	\$123,236
EPP 0004	ES7	9907	\$99,275	\$115,923	\$132,569
EPP 0005	ES8	9908	\$106,773	\$124,711	\$142,646
EPP 0006	ES9	9909	\$114,874	\$134,203	\$153,532
EPP 0007	ES10	9910	\$123,618	\$144,451	\$165,281
EPP 0008	ES11	9911	\$133,069	\$155,522	\$177,977
EPP 0009	EX91	9991	\$153,027	\$204,947	\$256,866

**A.5.3 - STATE OF MARYLAND
PHYSICIAN SALARY SCHEDULE
Annual Rates Effective July 1, 2017**

Grade Profile	SCALE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	THIRD QUARTILE STEP	STEP	STEP	STEP
			1	2	3	4	5	6	7	8	9	10	11	12	13
PHY 0001	0031	\$84,348	\$87,685	\$91,023	\$94,635	\$98,246	\$102,151	\$106,056	\$110,281	\$114,503	\$119,071	\$123,639	\$128,578	\$133,518	\$138,651
PHY 0002	0032	\$90,902	\$94,508	\$98,113	\$102,012	\$105,912	\$110,131	\$114,348	\$118,910	\$123,470	\$128,404	\$133,335	\$138,672	\$144,007	\$149,552
PHY 0003	0033	\$97,981	\$101,876	\$105,769	\$109,981	\$114,193	\$118,748	\$123,301	\$128,229	\$133,155	\$138,482	\$143,808	\$149,570	\$155,334	\$161,321
PHY 0004	0034	\$105,626	\$109,832	\$114,036	\$118,587	\$123,134	\$128,054	\$132,974	\$138,292	\$143,612	\$149,368	\$155,122	\$161,345	\$167,567	\$174,034
PHY 0005	0035	\$113,880	\$118,426	\$122,967	\$127,879	\$132,792	\$138,104	\$143,418	\$149,163	\$154,909	\$161,124	\$167,338	\$174,058	\$180,777	\$187,760
PHY 0006	0036	\$122,799	\$127,706	\$132,611	\$137,916	\$143,221	\$148,960	\$154,698	\$160,903	\$167,108	\$173,821	\$180,531	\$187,790	\$195,047	\$202,588
PHY 0007	0037	\$132,429	\$137,728	\$143,029	\$148,757	\$154,487	\$160,683	\$166,880	\$173,582	\$180,281	\$187,533	\$194,781	\$202,619	\$210,456	\$218,599
PHY 0008	0038	\$142,831	\$148,553	\$154,275	\$160,465	\$166,653	\$173,344	\$180,037	\$187,275	\$194,513	\$202,341	\$210,170	\$218,635	\$227,100	\$235,898
PHY 0009	0039	\$146,762	\$152,645	\$158,527	\$164,890	\$171,251	\$178,131	\$185,008	\$192,451	\$199,891	\$207,939	\$215,987	\$224,690	\$233,391	\$242,432
PHY 0010	0040	\$154,064	\$160,245	\$166,426	\$173,108	\$179,791	\$187,019	\$194,247	\$202,065	\$209,883	\$218,335	\$226,788	\$235,933	\$245,076	\$254,576

**A.5.4 - STATE OF MARYLAND
 PARK RANGER SALARY SCHEDULE
 Annual Rates Effective July 1, 2017**

Grade Profile	SCALE	MID POINT																		THIRD QUARTILE	
		STEP 0	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15	STEP 16	STEP 17	STEP 18	
		PR 0001	0062	\$41,583	\$43,672	\$45,902	\$48,261	\$50,844	\$51,761	\$52,694	\$53,730	\$55,856	\$56,934	\$58,032	\$59,155	\$60,298	\$61,464	\$62,653	\$63,868	\$65,106	\$66,367
PR 0002	0063	\$44,285	\$46,539	\$48,962	\$51,589	\$54,412	\$55,408	\$56,432	\$57,540	\$59,740	\$60,897	\$62,078	\$63,278	\$64,503	\$65,756	\$67,032	\$68,330	\$69,657	\$71,010	\$72,391	
PR 0003	0064	\$47,190	\$49,673	\$52,336	\$55,223	\$58,281	\$59,358	\$60,460	\$61,652	\$63,934	\$65,175	\$66,437	\$67,728	\$69,045	\$70,384	\$71,751	\$73,149	\$74,573	\$76,024	\$77,508	
PR 0004	0065	\$50,396	\$53,119	\$56,041	\$59,143	\$62,438	\$63,607	\$64,786	\$66,065	\$68,435	\$69,765	\$71,120	\$72,504	\$73,916	\$75,354	\$76,822	\$78,317	\$79,845	\$81,402	\$82,959	
PR 0005	0066	\$55,139	\$58,172	\$61,364	\$64,737	\$68,291	\$69,977	\$71,691	\$73,451	\$75,365	\$77,219	\$79,118	\$81,055	\$83,038	\$85,090	\$87,172	\$89,285	\$91,442	\$93,651	\$97,617	
PR 0006	0067	\$59,626	\$62,931	\$66,447	\$70,165	\$74,105	\$75,505	\$76,923	\$78,444	\$81,094	\$82,675	\$84,283	\$85,895	\$87,541	\$89,218	\$90,933	\$92,677	\$94,458	\$96,270	\$98,126	
PR 0007	0068	\$62,685	\$68,507	\$72,009	\$75,696	\$79,594	\$80,917	\$83,023	\$85,109	\$87,285	\$89,449	\$91,669	\$93,932	\$95,951	\$97,789	\$100,234	\$102,740	\$105,309	\$107,942	\$113,879	
PR 0008	0069	\$64,832	\$70,910	\$74,583	\$78,454	\$82,528	\$84,026	\$86,370	\$88,676	\$90,758	\$93,186	\$96,705	\$99,108	\$101,577	\$104,092	\$106,695	\$109,363	\$112,098	\$114,901	\$121,221	
PR 0009	0070	\$69,659	\$76,198	\$80,152	\$84,294	\$88,619	\$90,193	\$92,709	\$95,184	\$97,435	\$100,043	\$103,750	\$106,333	\$108,977	\$111,680	\$114,472	\$117,334	\$120,268	\$123,275	\$128,799	
PR 0010	0071	\$74,824	\$81,912	\$86,110	\$90,534	\$95,188	\$96,789	\$99,479	\$102,135	\$104,567	\$107,368	\$111,291	\$114,064	\$116,904	\$119,806	\$122,802	\$125,873	\$129,020	\$132,246	\$139,520	

A.5.5 - STATE OF MARYLAND
STATE AND NATURAL RESOURCES POLICE SALARY SCHEDULE
Annual Rates Effective July 1, 2017

Grade Profile	Maryland State Police	Natural Resources Police	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
SNRP 0001	Candidate 0050	Candidate 0080	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
SNRP 0002	Trooper 0051	Officer 0081	\$46,920	\$49,266	\$51,730	\$54,317	\$57,033	\$59,885	\$61,382	\$62,917	\$64,491	\$66,104	\$67,757	\$69,451	\$71,188	\$72,968	\$74,793	\$76,664	\$78,580	\$80,545	\$84,573
SNRP 0003	Trooper 1st Class 0052	Officer 1st Class 0082	\$50,205	\$52,715	\$55,352	\$58,120	\$61,026	\$64,078	\$66,680	\$67,323	\$69,007	\$70,732	\$72,501	\$74,314	\$76,172	\$78,076	\$80,029	\$82,030	\$84,081	\$86,183	\$90,493
SNRP 0004	Senior Trooper 0053	Senior Officer 0083	\$51,209	\$53,770	\$56,459	\$59,282	\$62,246	\$65,359	\$66,993	\$68,668	\$70,386	\$72,146	\$73,950	\$75,800	\$77,695	\$79,638	\$81,629	\$83,670	\$85,762	\$87,906	\$92,302
SNRP 0005	Master Trooper 0054	Master Officer 0084	\$52,233	\$54,845	\$57,588	\$60,467	\$63,491	\$66,667	\$68,333	\$70,042	\$71,793	\$73,588	\$75,428	\$77,314	\$79,247	\$81,229	\$83,260	\$85,342	\$87,476	\$89,663	\$94,146
SNRP 0006	Corporal 0055	Corporal 0085	\$53,800	\$56,490	\$59,316	\$62,282	\$65,396	\$68,666	\$70,383	\$72,143	\$73,947	\$75,797	\$77,692	\$79,635	\$81,626	\$83,667	\$85,759	\$87,903	\$90,101	\$92,354	\$96,973
SNRP 0007	Sergeant 0056	Sergeant 0086	\$57,566	\$60,445	\$63,467	\$66,641	\$69,974	\$73,473	\$75,310	\$77,193	\$79,123	\$81,102	\$83,129	\$85,208	\$87,339	\$89,523	\$91,762	\$94,057	\$96,409	\$98,819	\$103,761
SNRP 0008	1st Sergeant 0057		\$61,596	\$64,676	\$67,910	\$71,306	\$74,872	\$78,616	\$80,582	\$82,597	\$84,663	\$86,780	\$88,950	\$91,174	\$93,454	\$95,791	\$98,186	\$100,641	\$103,157	\$105,737	\$111,024
SNRP 0009		Lieutenant 0087	\$65,545	\$68,822	\$72,263	\$75,877	\$79,672	\$83,656	\$85,748	\$87,892	\$90,090	\$92,343	\$94,652	\$97,019	\$99,444	\$101,931	\$104,480	\$107,092	\$109,770	\$112,515	\$118,141
SNRP 0010	Lieutenant 0058	Captain 0088	\$68,987	\$72,437	\$76,059	\$79,862	\$83,856	\$88,049	\$90,251	\$92,508	\$94,822	\$97,193	\$99,624	\$102,115	\$104,668	\$107,285	\$109,968	\$112,718	\$115,536	\$118,425	\$124,347
SNRP 0011	Captain 0059	Major 0089	\$73,816	\$77,507	\$81,383	\$85,453	\$89,726	\$94,213	\$96,569	\$98,983	\$101,459	\$103,996	\$106,596	\$109,261	\$111,992	\$114,792	\$117,663	\$120,604	\$123,619	\$126,710	\$133,046
SNRP 0012	Major 0060	Lieutenant Colonel 0090	\$78,983	\$82,933	\$87,080	\$91,434	\$96,007	\$100,808	\$103,329	\$105,912	\$108,560	\$111,274	\$114,057	\$116,909	\$119,832	\$122,829	\$125,900	\$129,048	\$132,274	\$135,581	\$142,361
SNRP 0013	Lieutenant Colonel 0061	Superintendent 0091	\$84,512	\$88,738	\$93,175	\$97,835	\$102,727	\$107,863	\$110,560	\$113,325	\$116,158	\$119,062	\$122,039	\$125,091	\$128,219	\$131,424	\$134,711	\$138,079	\$141,532	\$145,070	\$152,324

A.5.6 - STATE OF MARYLAND
LAW ENFORCEMENT SALARY SCHEDULE
Annual Rates Effective July 1, 2017

Grade Profile	Base	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
SLE 0001	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
SLE 0002	\$37,536	\$38,850	\$40,211	\$41,619	\$43,076	\$44,585	\$45,477	\$46,387	\$47,315	\$48,262	\$49,228	\$50,213	\$51,218	\$52,243	\$53,288	\$54,354	\$55,442	\$56,551	\$58,531
SLE 0003	\$40,164	\$41,571	\$43,026	\$44,533	\$46,092	\$47,706	\$48,661	\$49,635	\$50,628	\$51,641	\$52,674	\$53,728	\$54,803	\$55,900	\$57,018	\$58,159	\$59,323	\$60,510	\$62,628
SLE 0004	\$42,976	\$44,481	\$46,038	\$47,650	\$49,319	\$51,045	\$52,066	\$53,108	\$54,171	\$55,255	\$56,361	\$57,489	\$58,639	\$59,812	\$61,009	\$62,230	\$63,475	\$64,745	\$67,011
SLE 0005	\$45,985	\$47,595	\$49,261	\$50,986	\$52,771	\$54,618	\$55,711	\$56,826	\$57,963	\$59,123	\$60,306	\$61,513	\$62,744	\$63,999	\$65,279	\$66,585	\$67,917	\$69,276	\$71,701
SLE 0006	\$49,204	\$50,927	\$52,710	\$54,555	\$56,465	\$58,441	\$59,610	\$60,803	\$62,020	\$63,261	\$64,527	\$65,818	\$67,135	\$68,478	\$69,848	\$71,245	\$72,670	\$74,124	\$76,719
SLE 0007	\$52,649	\$54,492	\$56,399	\$58,374	\$60,418	\$62,534	\$63,785	\$65,061	\$66,363	\$67,691	\$69,045	\$70,426	\$71,835	\$73,272	\$74,738	\$76,233	\$77,758	\$79,314	\$82,090
SLE 0008	\$60,020	\$62,122	\$64,296	\$66,547	\$68,877	\$71,288	\$72,714	\$74,169	\$75,653	\$77,167	\$78,711	\$80,286	\$81,892	\$83,530	\$85,201	\$86,906	\$88,645	\$90,418	\$93,583
SLE 0009	\$68,424	\$70,819	\$73,299	\$75,865	\$78,521	\$81,270	\$82,896	\$84,554	\$86,246	\$87,971	\$89,731	\$91,526	\$93,357	\$95,225	\$97,130	\$99,073	\$101,055	\$103,077	\$106,684
SLE 0010	\$78,004	\$80,735	\$83,561	\$86,486	\$89,514	\$92,647	\$94,500	\$96,390	\$98,318	\$100,285	\$102,291	\$104,337	\$106,424	\$108,553	\$110,725	\$112,940	\$115,199	\$117,503	\$121,616

**A.5.7 - STATE OF MARYLAND
STATE POLICE AVIATION COMMAND SALARY SCHEDULE
Annual Rates Effective July 1, 2017**

Grade Profile	SCALE	BASE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	MID POINT STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	THIRD QUAR TILE STEP	STEP 14	STEP 15	STEP 16	STEP 17	STEP 18
															13					
MED 0001	MED 0001	\$52,420	\$54,766	\$57,230	\$59,817	\$62,533	\$65,385	\$66,882	\$68,417	\$69,991	\$71,604	\$73,257	\$74,951	\$76,688	\$78,468	\$80,293	\$82,164	\$84,080	\$86,045	\$90,073
MED 0002	MED 0002	\$55,705	\$58,215	\$60,852	\$63,620	\$66,526	\$69,578	\$71,180	\$72,823	\$74,507	\$76,232	\$78,001	\$79,814	\$81,672	\$83,576	\$85,529	\$87,530	\$89,581	\$91,683	\$95,993
MED 0003	MED 0003	\$56,709	\$59,270	\$61,959	\$64,782	\$67,746	\$70,859	\$72,493	\$74,168	\$75,886	\$77,646	\$79,450	\$81,300	\$83,195	\$85,138	\$87,129	\$89,170	\$91,262	\$93,406	\$97,802
MED 0004	MED 0004	\$57,733	\$60,345	\$63,088	\$65,967	\$68,991	\$72,167	\$73,833	\$75,542	\$77,293	\$79,088	\$80,928	\$82,814	\$84,747	\$86,729	\$88,760	\$90,842	\$92,976	\$95,163	\$99,646
MED 0005	MED 0005	\$59,300	\$61,990	\$64,816	\$67,782	\$70,896	\$74,166	\$75,883	\$77,643	\$79,447	\$81,297	\$83,192	\$85,135	\$87,126	\$89,167	\$91,259	\$93,403	\$95,601	\$97,854	\$102,473
MED 0006	MED 0006	\$63,066	\$65,945	\$68,967	\$72,141	\$75,474	\$78,973	\$80,810	\$82,693	\$84,623	\$86,602	\$88,629	\$90,708	\$92,839	\$95,023	\$97,262	\$99,557	\$101,909	\$104,319	\$109,261
MED 0007	MED 0007	\$67,096	\$70,176	\$73,410	\$76,806	\$80,372	\$84,116	\$86,082	\$88,097	\$90,163	\$92,280	\$94,450	\$96,674	\$98,954	\$101,291	\$103,686	\$106,141	\$108,657	\$111,237	\$116,524
TRMA 0008	RESC 0015	\$49,420	\$51,766	\$54,230	\$56,817	\$59,533	\$62,385	\$63,882	\$65,417	\$66,991	\$68,604	\$70,257	\$71,951	\$73,688	\$75,468	\$77,293	\$79,164	\$81,080	\$83,045	\$87,073
TRMA 0009	RESC 0016	\$52,705	\$55,215	\$57,852	\$60,620	\$63,526	\$66,578	\$68,180	\$69,823	\$71,507	\$73,232	\$75,001	\$76,814	\$78,672	\$80,576	\$82,529	\$84,530	\$86,581	\$88,683	\$92,993
TRMA 0010	RESC 0017	\$53,709	\$56,270	\$58,959	\$61,782	\$64,746	\$67,859	\$69,493	\$71,168	\$72,886	\$74,646	\$76,450	\$78,300	\$80,195	\$82,138	\$84,129	\$86,170	\$88,262	\$90,406	\$94,802
TRMA 0011	RESC 0018	\$54,733	\$57,345	\$60,088	\$62,967	\$65,991	\$69,167	\$70,833	\$72,542	\$74,293	\$76,088	\$77,928	\$79,814	\$81,747	\$83,729	\$85,760	\$87,842	\$89,976	\$92,163	\$96,646
TRMA 0012	RESC 0019	\$56,300	\$58,990	\$61,816	\$64,782	\$67,896	\$71,166	\$72,883	\$74,643	\$76,447	\$78,297	\$80,192	\$82,135	\$84,126	\$86,167	\$88,259	\$90,403	\$92,601	\$94,854	\$99,473
TRMA 0013	RESC 0020	\$60,066	\$62,945	\$65,967	\$69,141	\$72,474	\$75,973	\$77,810	\$79,693	\$81,623	\$83,602	\$85,629	\$87,708	\$89,839	\$92,023	\$94,262	\$96,557	\$98,909	\$101,319	\$106,261
TRMA 0014	RESC 0021	\$64,096	\$67,176	\$70,410	\$73,806	\$77,372	\$81,116	\$83,082	\$85,097	\$87,163	\$89,280	\$91,450	\$93,674	\$95,954	\$98,291	\$100,686	\$103,141	\$105,657	\$108,237	\$113,524
RESC 0015	TRMA 0008	\$48,420	\$50,766	\$53,230	\$55,817	\$58,533	\$61,385	\$62,882	\$64,417	\$65,991	\$67,604	\$69,257	\$70,951	\$72,688	\$74,468	\$76,293	\$78,164	\$80,080	\$82,045	\$86,073
RESC 0016	TRMA 0009	\$51,705	\$54,215	\$56,852	\$59,620	\$62,526	\$65,578	\$67,180	\$68,823	\$70,507	\$72,232	\$74,001	\$75,814	\$77,672	\$79,576	\$81,529	\$83,530	\$85,581	\$87,683	\$91,993
RESC 0017	TRMA 0010	\$52,709	\$55,270	\$57,959	\$60,782	\$63,746	\$66,859	\$68,493	\$70,168	\$71,886	\$73,646	\$75,450	\$77,300	\$79,195	\$81,138	\$83,129	\$85,170	\$87,262	\$89,406	\$93,802
RESC 0018	TRMA 0011	\$53,733	\$56,345	\$59,088	\$61,967	\$64,991	\$68,167	\$69,833	\$71,542	\$73,293	\$75,088	\$76,928	\$78,814	\$80,747	\$82,729	\$84,760	\$86,842	\$88,976	\$91,163	\$95,646
RESC 0019	TRMA 0012	\$55,300	\$57,990	\$60,816	\$63,782	\$66,896	\$70,166	\$71,883	\$73,643	\$75,447	\$77,297	\$79,192	\$81,135	\$83,126	\$85,167	\$87,259	\$89,403	\$91,601	\$93,854	\$98,473
RESC 0020	TRMA 0013	\$59,066	\$61,945	\$64,967	\$68,141	\$71,474	\$74,973	\$76,810	\$78,693	\$80,623	\$82,602	\$84,629	\$86,708	\$88,839	\$91,023	\$93,262	\$95,557	\$97,909	\$100,319	\$105,261
RESC 0021	TRMA 0014	\$63,096	\$66,176	\$69,410	\$72,806	\$76,372	\$80,116	\$82,082	\$84,097	\$86,163	\$88,280	\$90,450	\$92,674	\$94,954	\$97,291	\$99,686	\$102,141	\$104,657	\$107,237	\$112,524

**A.5.8 - STATE OF MARYLAND
STATE POLICE CIVILIAN PILOT SALARY SCHEDULE
Annual Rates Effective July 1, 2017**

GRADE PROFILE	TITLE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
PILT 0001	Pilot I	\$63,750	\$65,025	\$66,326	\$67,653	\$69,007	\$70,388	\$71,796	\$73,232	\$74,697	\$76,191	\$77,715	\$79,270	\$80,856	\$82,474	\$84,124
PILT 0002	Pilot II	\$71,400	\$72,828	\$74,286	\$75,772	\$77,288	\$78,835	\$80,412	\$82,020	\$83,661	\$85,334	\$87,041	\$88,783	\$90,559	\$92,371	\$94,219
PILT 0003	Pilot III	\$75,684	\$77,198	\$78,744	\$80,319	\$81,926	\$83,566	\$85,237	\$86,942	\$88,681	\$90,455	\$92,264	\$94,110	\$95,993	\$97,914	\$99,873
PILT 0004	Pilot IV	\$80,226	\$81,830	\$83,469	\$85,139	\$86,842	\$88,580	\$90,352	\$92,159	\$94,002	\$95,883	\$97,800	\$99,757	\$101,753	\$103,789	\$105,866
PILT 0005	Instructor Pilot	\$85,040	\$86,740	\$88,478	\$90,248	\$92,053	\$93,895	\$95,774	\$97,689	\$99,643	\$101,636	\$103,668	\$105,743	\$107,859	\$110,017	\$112,218
PILT 0006	Chief Pilot	\$90,143	\$91,945	\$93,787	\$95,663	\$97,577	\$99,529	\$101,521	\$103,551	\$105,622	\$107,735	\$109,889	\$112,088	\$114,331	\$116,619	\$118,952

**A.5.9 - STATE OF MARYLAND
HOURLY PERSONNEL PAY RATES
Effective July 1, 2017**

CODE	GRADE	SCALE	TITLE		RATE		
5468	HRLY 0001	9998	Engineering Specialist		\$16.86	to	\$32.35
5539*\$	HRLY 0001	9998	Senior Citizen Aide *		\$9.25	to	\$11.75
5128*\$	HRLY 0002	0074	Student Engineer (Co-Op)	1st 6 Mos.-	\$12.83		
				2nd 6 Mos.-	\$13.90		
				3rd 6 Mos.-	\$15.00		
				4th 6 Mos.-	\$16.27		
5302*\$	HRLY 0003	0076	Student Technical Assistant	1st Yr.-	\$9.34		
				2nd Yr.-	\$9.93		
				3rd Yr.-	\$10.70		
				4th Yr.-	\$11.41		
				Graduate-	\$12.07		
5734*\$	HRLY 0001	9998	Summer Student Worker *		\$9.25	to	\$9.98
5300*\$	HRLY 0001	9998	Work Study Student *		\$9.25	to	\$9.98

**A.5.10 - STATE OF MARYLAND
MSD TEMPORARY SALARY SCHEDULE
Annual Rates Effective July 1, 2017**

GRADE PROFILE	BASE	THIRD QUARTILE																			
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	MID POINT	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15	STEP 16	STEP 17	STEP 18	STEP 19
STD 0005	\$22,707	\$23,479	\$24,282	\$25,116	\$25,983	\$26,886	\$27,356	\$27,833	\$28,323	\$28,820	\$29,329	\$29,848	\$30,374	\$30,914	\$31,464	\$32,024	\$32,596	\$33,180	\$33,773	\$34,378	\$34,996
STD 0006	\$24,056	\$24,883	\$25,739	\$26,635	\$27,561	\$28,527	\$29,030	\$29,542	\$30,066	\$30,597	\$31,142	\$31,697	\$32,263	\$32,837	\$33,426	\$34,028	\$34,640	\$35,264	\$35,897	\$36,545	\$37,204
STD 0007	\$25,502	\$26,386	\$27,304	\$28,260	\$29,254	\$30,288	\$30,824	\$31,372	\$31,931	\$32,502	\$33,084	\$33,678	\$34,281	\$34,898	\$35,530	\$36,171	\$36,826	\$37,495	\$38,175	\$38,869	\$39,574
STD 0008	\$27,048	\$27,994	\$28,976	\$29,998	\$31,061	\$32,167	\$32,741	\$33,327	\$33,925	\$34,536	\$35,158	\$35,793	\$36,441	\$37,100	\$37,774	\$38,462	\$39,162	\$39,878	\$40,605	\$41,346	\$42,102
STD 0009	\$28,702	\$29,713	\$30,765	\$31,858	\$32,996	\$34,180	\$34,795	\$35,423	\$36,061	\$36,715	\$37,380	\$38,061	\$38,753	\$39,458	\$40,181	\$40,916	\$41,664	\$42,429	\$43,209	\$44,004	\$44,812
STD 0010	\$30,472	\$31,553	\$32,679	\$33,850	\$35,068	\$36,333	\$36,992	\$37,662	\$38,346	\$39,046	\$39,760	\$40,486	\$41,228	\$41,984	\$42,753	\$43,541	\$44,343	\$45,160	\$45,994	\$46,845	\$47,710
STD 0011	\$32,364	\$33,524	\$34,727	\$35,980	\$37,280	\$38,636	\$39,341	\$40,059	\$40,792	\$41,541	\$42,301	\$43,080	\$43,872	\$44,681	\$45,507	\$46,350	\$47,209	\$48,086	\$48,980	\$49,890	\$50,818
STD 0012	\$34,390	\$35,629	\$36,918	\$38,258	\$39,654	\$41,102	\$41,855	\$42,623	\$43,409	\$44,205	\$45,023	\$45,855	\$46,703	\$47,569	\$48,453	\$49,355	\$50,272	\$51,209	\$52,183	\$53,175	\$54,186
STD 0013	\$36,557	\$37,884	\$39,264	\$40,698	\$42,186	\$43,738	\$44,545	\$45,366	\$46,208	\$47,063	\$47,935	\$48,825	\$49,734	\$50,659	\$51,612	\$52,596	\$53,598	\$54,619	\$55,662	\$56,725	\$57,808
STD 0014	\$38,880	\$40,298	\$41,774	\$43,307	\$44,901	\$46,560	\$47,425	\$48,304	\$49,203	\$50,120	\$51,051	\$52,020	\$53,012	\$54,026	\$55,056	\$56,108	\$57,182	\$58,276	\$59,392	\$60,530	\$61,691
STD 0015	\$41,358	\$42,880	\$44,457	\$46,098	\$47,807	\$49,583	\$50,506	\$51,452	\$52,434	\$53,431	\$54,451	\$55,491	\$56,550	\$57,633	\$58,736	\$59,861	\$61,009	\$62,179	\$63,371	\$64,588	\$65,827
STD 0016	\$44,017	\$45,641	\$47,333	\$49,088	\$50,915	\$52,846	\$53,855	\$54,884	\$55,931	\$56,999	\$58,091	\$59,202	\$60,340	\$61,497	\$62,676	\$63,880	\$65,110	\$66,363	\$67,639	\$68,939	\$70,265
STD 0017	\$46,857	\$48,595	\$50,403	\$52,304	\$54,298	\$56,374	\$57,451	\$58,548	\$59,670	\$60,815	\$61,983	\$63,171	\$64,387	\$65,625	\$66,888	\$68,175	\$69,492	\$70,830	\$72,199	\$73,593	\$75,012
STD 0018	\$49,899	\$51,771	\$53,744	\$55,796	\$57,929	\$60,147	\$61,301	\$62,474	\$63,678	\$64,902	\$66,151	\$67,425	\$68,723	\$70,049	\$71,399	\$72,777	\$74,183	\$75,617	\$77,078	\$78,568	\$80,078
STD 0019	\$53,193	\$55,223	\$57,335	\$59,527	\$61,808	\$64,184	\$65,416	\$66,677	\$67,963	\$69,273	\$70,607	\$71,972	\$73,361	\$74,779	\$76,224	\$77,699	\$79,205	\$80,715	\$82,247	\$83,811	\$85,401
STD 0020	\$56,743	\$58,916	\$61,172	\$63,522	\$65,964	\$68,504	\$69,825	\$71,172	\$72,546	\$73,946	\$75,377	\$76,834	\$78,322	\$79,835	\$81,352	\$82,901	\$84,479	\$86,087	\$87,729	\$89,400	\$91,107
STD 0021	\$60,543	\$62,867	\$65,286	\$67,796	\$70,409	\$73,126	\$74,540	\$75,982	\$77,453	\$78,952	\$80,463	\$81,994	\$83,553	\$85,145	\$86,769	\$88,424	\$90,112	\$91,835	\$93,590	\$95,380	\$97,203
STD 0022	\$64,608	\$67,094	\$69,679	\$72,369	\$75,165	\$78,074	\$79,585	\$81,098	\$82,640	\$84,213	\$85,817	\$87,455	\$89,122	\$90,827	\$92,564	\$94,335	\$96,144	\$97,988	\$99,869	\$101,786	\$103,743
STD 0023	\$68,959	\$71,620	\$74,387	\$77,262	\$80,243	\$83,294	\$84,879	\$86,495	\$88,146	\$89,829	\$91,548	\$93,299	\$95,084	\$96,909	\$98,766	\$100,660	\$102,595	\$104,567	\$106,581	\$108,635	\$110,729
STD 0024	\$73,612	\$76,460	\$79,421	\$82,442	\$85,580	\$88,844	\$90,541	\$92,275	\$94,039	\$95,840	\$97,677	\$99,549	\$101,463	\$103,413	\$105,401	\$107,429	\$109,499	\$111,612	\$113,763	\$115,959	\$118,197
STD 0025	\$78,595	\$81,600	\$84,704	\$87,933	\$91,292	\$94,785	\$96,600	\$98,455	\$100,343	\$102,270	\$104,235	\$106,240	\$108,286	\$110,373	\$112,500	\$114,671	\$116,883	\$119,142	\$121,444	\$123,792	\$126,186
STD 0026	\$83,836	\$87,034	\$90,354	\$93,810	\$97,405	\$101,142	\$103,084	\$105,066	\$107,087	\$109,151	\$111,253	\$113,399	\$115,587	\$117,821	\$120,097	\$122,417	\$124,789	\$127,207	\$129,672	\$132,186	\$134,749

**A.5.11 - Airport Firefighters Management Salary Schedule
Effective January 1, 2016**

GRADE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MIDPOINT	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
0175	56,836	59,010	61,265	63,614	66,059	67,327	68,624	69,948	71,296	72,669	74,074	75,503	76,963	78,450	79,968	81,517	83,072	84,649	86,275
0176	60,636	62,958	65,376	67,890	70,504	71,863	73,250	74,665	76,106	77,578	79,078	80,610	82,167	83,728	85,321	86,947	88,601	90,291	92,024
0177	64,704	67,192	69,776	72,466	75,262	76,717	78,201	79,715	81,258	82,813	84,388	85,993	87,631	89,303	91,006	92,744	94,517	96,322	98,173
0178	69,053	71,714	74,483	77,360	80,355	81,910	83,467	85,053	86,672	88,323	90,009	91,724	93,479	95,268	97,090	98,952	100,849	102,785	104,758
0179	73,712	76,560	79,519	82,586	85,726	87,357	89,020	90,720	92,451	94,220	96,023	97,861	99,739	101,650	103,599	105,590	107,620	109,693	111,800

**A.5.12 - Airport Firefighters Salary Schedule
Effective January 1, 2016**

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	MIDPOINT 10	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15	STEP 16	STEP 17	STEP 18	STEP 19
0171	44,133	45,756	47,444	49,203	51,031	51,982	52,955	53,966	54,992	56,041	57,111	58,202	59,316	60,452	61,609	62,791	63,995	65,222	66,475
0172	46,974	48,716	50,523	52,403	54,390	55,428	56,487	57,565	58,663	59,787	60,932	62,101	63,293	64,507	65,746	67,012	68,301	69,615	70,951
0173	50,015	51,876	53,831	55,884	58,020	59,129	60,258	61,413	62,592	63,793	65,017	66,268	67,542	68,841	70,167	71,522	72,899	74,307	75,736
0174	53,283	55,314	57,425	59,621	61,904	63,091	64,299	65,539	66,798	68,083	69,394	70,729	72,095	73,484	74,903	76,350	77,826	79,329	80,852
0180	45,302	46,974	48,716	50,526	51,466	52,430	53,431	54,447	55,486	56,546	57,625	58,729	59,852	60,999	62,169	63,361	64,576	65,816	67,078

GRADE 0180 IS USED FOR MAA SAFETY MANAGEMENT REPRESENTATIVE III POSITIONS

**A.5.13 - MDTA Police Salary Schedule
Effective January 1, 2017 (includes 2% COLA)**

RANK	GRADE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MIDPOINT	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Candidate	150	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800	40800
Officer I	151	46351	48205	50134	52139	54224	56393	58648	60408	62221	64087	66010	67330	68676	70050	71450	72879	74337	75825	77341	78887	80465	
Officer II	152	49137	51103	53147	55272	57483	59783	62174	64039	65960	67939	69977	71376	72804	74260	75745	77260	78805	80382	81989	83628	85301	
Sr Officer	153	52090	54174	56341	58593	60937	63376	65910	67888	69924	72022	74182	75666	77179	78723	80297	81904	83542	85213	86917	88655	90428	
Corp	154	55221	57430	59727	62116	64600	67184	69872	71968	74126	76351	78640	80213	81818	83454	85124	86826	88562	90334	92141	93982	95862	
Sgt	155	58539	60880	63316	65849	68482	71222	74071	76292	78581	80939	83367	85034	86736	88469	90239	92043	93884	95762	97678	99631	101624	
1st Sgt	156	62058	64540	67121	69806	72598	75502	78523	80877	83304	85803	88378	90145	91947	93786	95662	97576	99527	101518	103548	105618	107731	
Lt	157	69517	72298	75190	78197	81325	84578	87961	90600	93318	96117	99001	100981	103000	105060	107162	109305	111491	113721	115995	118315	120682	
Capt	158	73695	76643	79708	82897	86213	89661	93248	96045	98926	101894	104951	107050	109191	111375	113602	115874	118192	120555	122967	125426	127934	
Major	159	78124	81249	84499	87879	91394	95050	98852	101817	104872	108018	111258	113484	115753	118069	120430	122838	125295	127801	130357	132964	135623	
Lt Col	160	82819	86132	89577	93160	96887	100762	104792	107936	111174	114510	117945	120304	122710	125164	127667	130221	132825	135481	138191	140955	143774	



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section B: BUDGET FILE

In This Section

- B.1 – Budget Development Guidance
- B.2 – Budget Processing and Format
- B.3 – Technical and Special Fees – Object 02 (Contractual Budgeting)
- B.4 – Communication – Object 03
- B.5 – Travel – Object 04
- B.6 – Fuel and Utilities – Object 06
- B.7 – Motor Vehicle Operations – Object 07
- B.8 – Contractual Services – Object 08
- B.9 – Supplies and Equipment – Objects 09, 10 and 11
- B.10 – Grants, Subsidies and Contributions – Object 12
- B.11 – Fixed Charges – Object 13 (Real Property Leases)
- B.12 – Land and Structures – Object 14 (Operating Maintenance)
- B.13 – PAYGO Capital Projects
- B.14 – Standard Rates and Calculations by Comptroller Object

JUNE 2017

B.1 BUDGET DEVELOPMENT GUIDANCE

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. Agencies may have to decrease portions of their budget below the previous year's expenditure level. Please contact your assigned DBM analyst if you would like guidance for a specific type of expenditure. Agencies should include documentation with the budget request regarding assumptions made about each category of expenditure (comptroller object or "subobject"). Please refer to [Section B.14](#) for a list of subobjects and guidance on each.

General Considerations

Agencies should answer the following questions before beginning to build their budget:

- Are any new facilities becoming operational and therefore increasing operating costs?
- Are there required rate changes from the federal government, service providers, or DBM?
- Are there any approved salary adjustments?
- Are there other budget drivers that should be considered?
- If the agency budget is dependent on a caseload forecast, how will that forecast change in the coming fiscal period?

Strategies

Averages: When determining the budget for some subobjects, it may make sense to budget the average of the last three completed fiscal years. Averages should be applied to recurring expenditures that are not "controlled subobjects." (See page 2 of this section for a description of controlled subobjects). For example, if the number of inspections an agency conducts stays the same each year, the travel costs related to these inspections may be relatively stable, depending upon fuel costs. Using the average of the last three years may allow for a stable funding level that changes marginally to reflect actual travel costs.

Most Recent Year Actuals: In some cases, it may be more appropriate to budget the same amount as was spent in the most recently closed fiscal year. Using the most recent actual expenditures is particularly valuable if the agency recently began a new program and does not have enough data or experience to fully predict the potential expenditures. Over time, the agency should be able to better determine which budgeting strategy is appropriate.

Inflationary Factor: In some cases, such as when calculating expenditures that are consumer-based, it makes sense to inflate the previous year's budget. In general, the State uses the Implicit Price Deflator for State and Local Expenditures. Additional information on the implicit price deflator can be found [at this link](#). Next, select *Section 1 – Domestic Product and Income* and then select *Table 1.1.9 Implicit Price Deflators for Gross Domestic Product (A) (Q)*. Scroll down to Line 26 to find the State and local expenditures.

Specific Commitments: In some cases, there are discrete additional charges that the agency may include for specific commitments. These are often one-time expenditures for new equipment or expenditures related to a new initiative. The agency may budget these within the target, reducing in other areas if necessary. This should include contracts that are multi-year commitments.

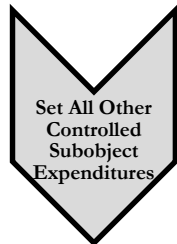
Building Blocks of the Budget



- Budget the number of employees the agency will need in order to achieve the goals of the upcoming fiscal period and set the salaries for these employees using the subobject 0101 target set by DBM. New positions must be submitted as over-the-target requests.
- Budget the health and pension benefits and turnover rate that relate to the positions budgeted above.
- The most important subobjects for the agency for this step are 0101, 0112, 0151, 0152, 0154, 0161, 0169, 0174, and 0189.



- Budget the number of contractual employees the agency will need in order to achieve the goals and objectives of the upcoming fiscal period and set the salaries for those contractuales. Be diligent about ending contractual positions that are no longer necessary.
- The most important subobjects for the agency for this step are 0220, 0213, 0214, 0217, and 0289.
- The State provides health insurance for certain contractual employees. DBM will send a target to agencies to budget for this expense.
- When budget developers build their salary and fringe budgets, they should include the following considerations:
 - Will the agency be reclassifying individual employees?
 - Will the agency be converting contractual employees to permanent employees?
 - What are the current vacancies and how many of those will be filled in the budget?



- Controlled subobjects are nondiscretionary. The amounts in the request must be exactly the same, by fund source, as those in the legislative appropriation. The agency should carefully follow the budget instructions and contact the assigned DBM budget analyst if there are any questions or concerns. These specific subobjects are 0101, 0152, 0154, 0175, 0217, 0305, 0322, 0697, 0831, 0833, 0839, 0874, 0875, 0876, 0882, 0894 and 0897. Other controlled subobjects that must be budgeted according to guidance in Section B.14 include 0698, 0704, 1302, and 1303.



- The budget should include any mandated (non-discretionary only) increases or expenditures set forth in statute and carry forward any required contractual expenditures and capital lease financing payments. The staffing considerations for these mandated increases should be considered in the previous steps.
- Agencies should only include mandated increases where the legislature has passed a law that includes language that the “Governor shall” appropriate or include in the budget a specific expenditure amount or budget formula. These are non-discretionary. Agencies should *not* include funding for new laws that do not specify an amount or provide a formula, unless they are able to include the funding within the target. Alternatively, agencies may request this funding in an over-the-target request.
- CAVEAT: The Legislature will sometimes pass laws that include an intent section with budget language. Intent language in a law is not a legal requirement and agencies should *not* consider these mandates. Agencies should budget these expenditures within existing funds or submit an over-the-target request.

B.2 BUDGET PROCESSING AND FORMAT

Any questions concerning submission requirements should be referred to Kurt Stolzenbach, Office of Budget Analysis (410-260-7416 or dlbudgethelp_dbm@maryland.gov).

As the State of Maryland works to implement BARS as the statewide solution for budget development and analysis, agencies will submit budgets in newly developed Excel Budget Submission Templates (discussed below). However, [DA-1](#), [DA-2](#), and other DA forms are still required and should be submitted in the hard copy budget submission and electronically where indicated throughout the budget instructions and in the agency checklist, [Section I.3](#) (see other sections of budget instructions regarding specific requirements for each DA form).

Submission Methodology

✎ Excel Budget Submission Template: As indicated in the BARS workshops, agencies will receive a Budget Submission Excel Template created in the BARS Agency Data Exchange from DBM. The columns in the template will be similar to the columns in HOBO:

- FY 2015 and FY 2016 Actual Expenditures – prepopulated by BARS
- ✎ FY 2017 Actual Expenditures – prepopulated by BARS using a data download from FMIS. *DBM emphasizes that this data is to serve as a guide but is unlikely to match final FY 2017 actual expenditures because of timing as well as mapping issues between PCA codes and subobject level detail.* Agencies are asked to correct this data as in previous years.
- FY 2018 Legislative Appropriation – prepopulated by BARS
- ✎ FY 2018 Budget Book Appropriation – agencies can use this space to restate the FY 2018 legislative appropriation within a program. Realignment within programs are permitted per usual but, *new for FY 2019, no budget amendments should be included in this column.* DBM will process the statewide SLEOLA amendment early in the fiscal year but it should *not* be reflected in the FY 2018 budget book appropriation. Agencies with approved reorganizations should contact their OBA analyst for guidance.
- ✎ FY 2019 Request – prepopulated by BARS with object 01 data from the Salary Forecast exercise, as well as controlled subobjects.

Submission Data Formatting

All budget submissions must include subobject detail and funding detail for the FY 2017 Actual expenditure, the FY 2018 Budget Book Appropriation, and the FY 2019 Request. The FY 2017, FY 2018, and FY 2019 numbers must **not** contain any commas or dollar signs, and negative numbers must be expressed with a leading minus sign. There should be no decimal points and no cents. Numbers must be rounded to the nearest whole number. *If an amount is zero, then a zero must be used rather than a blank space.*

R*STARS account code structure must be used for all budget preparation, documentation, and submission.

✎ Budget Amendments

Budget amendments needed to **realign** current year appropriations or **increase non-reimbursable fund** appropriation should be submitted to DBM on a [DA-28 form](#), with subobject level detail included on the second tab of the form. However, **new this year** agencies should not input changes related to proposed or approved budget amendments into the FY 2018 working appropriation. Rather, agencies will submit the change detail in a DA-28 form and their Office of Budget Analysis analyst will add the change to BARS. Note: DBM will process the statewide SLEOLA amendment early in the fiscal year but it should not be reflected in the FY 2018 budget book appropriation.

Guidance for Current Year Appropriation Adjustments

Type of Adjustment	Include in FY 2018 Budget Book Appropriation?	Submit DA-28 Detail?	Submit Line-Item Detail to DBM Outside of DA-28 Process?
Reimbursable Fund	NO	NO	YES
Special Fund	NO	YES	NO
Federal Fund	NO	YES	NO
Reorganization	NO	NO	YES

Agencies with reorganizations should contact their OBA budget analyst to confirm how the budget will be realigned for all years in accordance with the planned revision.

Requests for additional special or federal fund appropriation should also be included in a [DA-28 form](#), also due with the budget submission. See [Section D.8](#) for more information.

✎ Chart of Accounts Data Changes

Any proposed changes to an agency’s units, programs, subprograms, or agency subobjects (including recoding, renaming, reorganizations, etc.) should be submitted via Excel spreadsheet, with a crosswalk showing the old chart of accounts and the proposed new one, to your Office of Budget Analysis analyst and Kurt Stolzenbach as soon as possible but no later than August 11, 2017. BARS uses the chart of accounts; therefore agencies must submit updated chart of accounts data to DBM in order for BARS tables to be updated for the printouts.

A reference table of the names of all programs and subprograms will be available on the DBM website.

B.3 TECHNICAL AND SPECIAL FEES – OBJECT 02 (CONTRACTUAL EMPLOYEE BUDGETING)

Contractual positions (State Personnel and Pensions §13-101) are workers having an employee-employer relationship with the State, but they are hired for a specific project or time period. **A justification for each contractual position is required, using the [DA-22 form](#).** ✎ New for FY 2019, the DA-22 form can now be completed on an agency-wide or unit-wide level – DBM requests that agencies do not submit the DA-22 at the sub-program or program level.

Agencies should take a “zero-based” approach to budgeting contractual positions. Any position that can be eliminated should not be renewed (reductions can be initiated in FY 2018) and should not be funded in FY 2019.

The total of full-time equivalent (FTE) contractual positions for each budgetary program should be submitted on the [DA-1 form](#).

Special Payments Payroll (Object 02)

Budget the salary for contractual positions in subobject 0220. Note that additional funding will **not** be provided via target adjustment to allow increases to contractual salaries similar to those provided to regular positions due to collective bargaining agreements. If agencies choose to adjust contractual salaries that is their prerogative, but funding must be found within the budget target.

Social Security or FICA (0213)

The rate and ceiling used for subobject 0213 are different from those used for subobject 0151 because contractual employees do not participate in flexible spending accounts.

Each contractual annual salary (subobject 0220) equal to or less than \$132,751 is multiplied by 0.0765. The result is the amount for FICA (0213) for that position.

FICA for each contractual annual salary greater than \$132,751 is calculated as follows:

- (1) Multiply \$132,751 by 0.0765.
- (2) Multiply the difference between the annual salary and \$132,751 by 0.0145.
- (3) Add result of first two calculations to get the total 0213 amount per position.

Unemployment Compensation Insurance (0214)

Multiply amount in subobject 0220 by 0.28%.

✎ Contractual Health Insurance (0217)

Agencies should budget the same level as the FY 2018 appropriation. DBM will work with agencies to determine the final amount by December.

Turnover (0289)

Contractual turnover should be computed on the sum of subobjects 0220, 0213, and 0214 for each subprogram (or program if subprograms are not used) and entered as a negative amount in a record for comptroller object 0289. In FY 2019, each agency should budget contractual turnover based on the agency’s turnover rate for permanent positions plus an additional 4.23% to account for a “reasonable” vacancy rate for the 12 annual holidays that contractual employees will not receive

compensation for in FY 2019. For example, if the vacancy rate for permanent positions in a given program is zero, 4.23% should be the turnover rate, since the employees will not receive compensation for the 12 holidays. If the vacancy rate for permanent positions is 5%, the total turnover will be 9.23%. The turnover rate used for a subprogram (or program if subprograms are not used) must be reported on the DA-2 form.

All agencies, except higher education institutions, should report supporting detail on the [DA-22 form](#). Higher education institutions should report supporting FTE and salary detail per employee category in accordance with the assigned DBM budget analyst’s instructions.

✎ DA-22 Contractual Employees

This form is used to report all contractual employment for FY 2017 and FY 2018, and identify contractual positions or contractual conversions requested in FY 2019. The totals for the Actual, Appropriation and Request years on the [DA-22 form](#) should equal the budgetary amounts for Comptroller Object 0220 for each subprogram for both dollars and FTEs for each year. **Smaller agencies are asked to submit one DA-22 worksheet per agency, while larger agencies are asked to submit one DA-22 with a separate tab for each unit.**

Unit/Program/Subprogram Columns: Data supporting contractual employment should be completed at the subprogram level of detail to allow OBA to reconcile to the agency budget submission.

Classification of Employment: Multiple contractual positions with the same classification in each subprogram may be listed together and shown as a full-time equivalent for the year. For example: 4.25 could represent 17 interpreters who each work on average 3 months per year.

Actual, Current Appropriation, Spending Plan, and Request Years: Unusual contracts involving an employer-employee relationship between a contractor and the contracting State agency may be consolidated into a single line on this form. This single line must contain a total FTE count for the contracts in this category and the dollar amounts entered in the appropriate columns for the appropriate fiscal years. Types of unusual contracts include:

- Policy exemptions such as students, patients, inmates, direct emergency services, School for the Deaf direct student services, college faculty, on-duty physicians, Board of Public Works, Governor's Office, and intermittent unemployment insurance claims;
- Contracts in the Legislative and Judicial branches of government; and
- Exemptions based on State law.

FY 2017 Actual: Reconcile to the FY 2017 actual column of the budget submission.

FY 2018 Appropriation: Reconcile to the FY 2018 appropriation column of the budget submission. This column should be consistent with the FY 2018 legislative appropriation. **Do not include executed budget amendments. OBA will enter amendments after the budget is submitted.**

FY 2018 Spending Plan: Reflect the contractual employee FTE and amount for existing levels *or planned staffing levels and funding above or below the current appropriation.* This “Spending Plan” column may differ from the appropriation to the extent the agency has added or eliminated contractual positions on its own authority, but should reconcile to the FY 2018 budget book appropriation.

FY 2019 Request: Reconcile to the FY 2019 request column of the budget submission. The FTE column should be consistent with the FY 2018 appropriation column adjusted to reflect the addition or deletion of contractual employees. Each of the request year fields should contain zeros if the contractual position is not being requested or is being requested for conversion to a permanent budgeted position.

FTE: Full-time equivalent position. If the position is full-time, indicate "1.00." Otherwise, indicate the percentage (to the nearest hundredth) of position used for each year. A total should be provided for this column.

Amount: Record each year's total salary for the contractual position, excluding Social Security or other fringe benefits. These amounts should equal the 0220 for each reported year at the level (i.e. subprogram) where contractual employees are reported.

Fund: This column should record one of the following codes for the fund type financing the compensation of the contractual position each year (01 General Funds, 03 Special Funds, 05 Federal Funds, 55 Federal Funds for the American Recovery and Reinvestment Act of 2009, 07 Non-Budgeted Funds, and 09 Reimbursable Funds). Indicate the relevant percentages when funding is mixed among fund types.

Renewal Date: This date identifies when the position will be renewed during the FY 2018 budget year. This highlights the opportunity to make a decision NOT to renew in FY 2018, resulting in savings in FY 2019.

Justification/Description: Enter a brief description of the need for a contractual position. If additional justification is required, use a [DA-2 form](#) with a reference note in this column.

All contractual conversions should be requested as Over-The-Target (OTT) Requests, even if sufficient funding exists to fund the conversions within the target. Do not include contractual conversions in the budget request.

A contractual position and funding must be included in the FY 2018 legislative appropriation to be considered a contractual conversion. The OTT request for Object 01 FTEs should not exceed the amount of FTEs reduced in Object 02.

B.4 COMMUNICATION – OBJECT 03

Telephone (0302), Telecommunications (0303), and Misc. Communications Charges (0304)

Subobjects 0302, 0303, and 0304 include projected communication costs billed directly by vendors to an agency. Agencies responsible for their own Private Branch Exchange (PBX) or Centrex service bills should budget the actual usage portion of PBX and Centrex service, including local and long distance. All agencies must ensure that they have sufficient funds to cover 12 months of charges.

DBM Paid Telecommunications (0305)

Telecommunications costs for services centrally managed by the Department of Information Technology (DoIT) are included in subobject 0305. **Agencies should request FY 2019 funding equal to the FY 2018 legislative appropriation by fund for 0305. The amount in 0305 is restricted and cannot be used for another purpose without the approval of DBM.** DoIT will develop FY 2019 estimated costs for each service including:

- Contract management and administration,
- Statewide Enterprise Networks (Wireless Network and FMIS),
- Network Maryland,
- PBX, and
- Multi Service Centers (MSC) telecommunications costs.

Note that subobject 0305 will not include charges for DoIT Enterprise coordination with State agencies – additional guidance on budgeting for DoIT support of State agencies will be provided at a later date.

The budget request should discuss any reason telecommunication charges may increase or decrease significantly in FY 2019. Agencies should advise Russell Mueller (contact information below) of all details. DoIT and DBM will review this information for any impact to budget projections. DBM, in cooperation with the DoIT Division of Telecommunications, will make a final determination of the agency budget requirements for subobject 0305.

Cell Phone Expenditures (0306)

Agencies must disclose costs for all cellular phones, personal data assistants (PDAs) and tablets on a [DA-2 form](#) using subobject 0306. Agencies must identify, by fund and by program, the number of cell phones and other mobile devices, the type of pricing plan and monthly cost associated with the pricing plan for each cell phone used by agency personnel to conduct State business.

Telecommunications Capital Leases (0322)

An agency's portion of current or anticipated FY 2019 lease payments for PBX and MSC related equipment purchased via the State Treasurer's Office Master Lease-Finance Program should be budgeted in subobject 0322. Similar to 0305, **all agencies should request FY 2019 funding equal to the FY 2018 legislative appropriation by fund for subobject 0322. The amount in 0322 is restricted and cannot be used in another subobject without the approval of DBM.** DBM and DoIT will make a final determination of the agency budget requirements for subobject 0322.

For further guidance or information related to Telecommunications budget projections, contact: Russell Mueller, at the Department of Information Technology, 410-697-9642 or Russell.Mueller@maryland.gov.

B.5 TRAVEL - OBJECT 04

In-State Travel: Routine Operations (0401) and Conferences/Seminars/Training (0402)

Agencies should budget in-state travel expenditures in subobject 0401. These include tolls, parking fees, and the private mileage reimbursement rate of 53.5 cents per mile. Also included are meals, the allowances for which are as follows:

Breakfast:	\$10.00
Lunch:	\$12.00
<u>Dinner:</u>	<u>\$25.00</u>
Maximum per day:	\$47.00

0402 should be used to budget for conference fees, necessary hotels, and other related in-state travel costs not included in 0401. Participation in conferences/seminars/training should be limited to the direct mission of an agency. Detailing planned trips on a [DA-2 form](#) will aid in budget analysis. Please refer to the State travel policy documents on the DBM website for further guidance.

Out-of-State Travel: Routine Operations (0403) and Conferences/Seminars/Training (0404)

Subobjects 0403 and 0404 should be budgeted in the same manner as the In-State objects above. Unlike in-state objects, 0403 may include methods of travel such as by train or airplane.

Corporate Purchasing Card (0495)

DBM prefers that agencies do not budget planned expenditures under subobject 0495. Agencies should detail expenditures in the appropriate subobject listed above. Budget fluctuations from one year to the next should be justified, and using the [DA-2 form](#) aids in explaining these differences.

B.6 FUEL AND UTILITIES – OBJECT 06

Calculations for fuel and utilities may reflect a historically-based usage projection multiplied by a rate or an FY 2017 actual adjusted by an inflation rate. The methodology used to calculate Fuel and Utilities requests should be explained in the notes column of the Budget Submission Template. Include in the calculation any needed adjustments related to space utilization.

Inventory of Buildings: Agencies should use form [DA-2](#) to create an inventory of buildings for inclusion in the FY 2019 budget request. The inventory should report the square footage of each building served by the fuel and utilities included in the budget request. The following is an example of the information that should be presented:

<u>Continuously Maintained Areas (square feet)</u>	<u>Actual</u>	<u>Appropriation</u>	<u>Request</u>
Administration Building	2,500	2,500	2,500
Dormitory Building	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Continuously Maintained Areas	5,500	5,500	5,500
<u>New Areas (Add):</u>			
School Building (Open Jan. 2017)	450 ¹	900	900
<u>Discontinued Areas (Subtract):</u>			
Recreation Hall (Close June 2018)	<u>700</u>	<u>700</u>	<u>0</u>
Gross Areas Maintained, as adjusted	5,250	5,700	6,400 ²
Square footage change from Actual Year to Request Year = 21.9%			

¹Square footage adjusted to reflect half year's operation (900 sq.ft./2).

²Central boiler to be replaced July 2016; savings on oil estimated to be 8%.

Fuel – Natural Gas/Propane (0606): Agencies that use natural gas procured by the Department of General Services (DGS) should request FY 2019 funding of 12.5% over FY 2017 actual expenditures.

Utilities – Electricity (0620): Agencies consuming electricity procured by DGS should request FY 2019 funding equal to FY 2017 actual expenditures. *No State agency may purchase electricity in the State's competitive electric utility market until DGS and the Maryland Energy Administration ensure that purchase is consistent with the State's strategy.*

MES Charges (0697): If water, sewage or facility operation services are provided by the Maryland Environmental Service (MES), use subobject 0697. Agencies should request FY 2019 funding equal to the FY 2018 appropriation by fund for 0697. DBM will update the figures for FY 2019 as needed. Agencies should inform the DBM analyst of any fund split changes in 0697.

Loan Repayment - Energy Conservation Project/State Agency Loan Program (0698): Agencies should request funding in the amount required in their Energy Performance Contract (EPC) or State Agency Loan Program (SALP) contract, **as detailed in the following schedule**. The schedule lists charges known as of June 2017. Strategic Energy Investment Fund (SEIF) (swf316) funds may not be requested for 0698 except as detailed in the schedule. If an agency plans to initiate a new EPC and/or SALP loan, the amounts on the schedule should be increased. Please provide an itemization of additions and subtractions on a [DA-2](#) form, clearly identifying how the request is derived and why it differs from the schedule. Questions should be directed to Jeff Wulbrecht at jeff.wulbrecht@maryland.gov.

B.6.1 ENERGY PERFORMANCE CONTRACTS (EPC) AND STATE AGENCY LOAN PROGRAM (SALP) SCHEDULE – SUBJECT 0698

EPC and SALP Loan Repayment Schedule for FY19				
Agency Code	Name	EPC Amount FY 2019	SALP Amount & Fund Type (SF/FF) FY 2019	Total 0698
D28	MD STADIUM AUTHORITY	\$983,766	\$101,000 NB	\$1,084,766
D55	MD DEPT OF VETERAN AFFAIRS	\$56,995	\$10,343 SF	\$67,338
H00	DEPT OF GENERAL SERVICES	\$1,597,569		\$1,597,569
J00B	MD STATE HIGHWAY ADMIN	\$1,842,889	\$280,000 FF	\$2,122,889
J00D	MD PORT ADMINISTRATION	\$1,014,944	\$157,000 FF	\$1,171,944
J00E	MOTOR VEHICLE ADMIN	\$175,214		\$175,214
J00H	MD TRANSIT ADMIN	\$497,613		\$497,613
J00	MD AVIATION ADMIN	\$1,612,136	\$46,000 FF	\$1,658,136
K00	DNR - MANNING FISH HATCH		\$4,625 SF	\$4,625
L00	MD DEPT OF AGRICULTURE	\$196,002	\$22,064 SF	\$218,066
M00	MD DEPT OF HEALTH	\$2,551,460		\$2,551,460
Q00	DEPT OF PUBLIC SAFETY AND CORRECTIONAL SERV	\$1,761,538		\$1,761,538
R00	STATE DEPT OF EDUCATION	\$170,095		\$170,095
R14	ST. MARY'S COLLEGE OF MARYLAND	\$205,468		\$205,468
R30B22	UM COLLEGE PARK	\$1,847,986	\$314,771 SF	\$2,162,757
R30B28	UNIVERSITY OF BALTIMORE	\$653,063	\$75,750 SF	\$728,813
R30B34	UM CENTER FOR ENVIRO SCI	\$149,670	\$141,407 SF/FF*	\$291,077
V00	DEPARTMENT OF JUVENILE SERVICES	\$480,090		\$480,090
W00	MD STATE POLICE	\$486,286	\$20,200 SF	\$506,486

*The SALP Fund Type breakdown for UMCES is \$108,214 FF and \$33,193 SF

B.7 MOTOR VEHICLE OPERATIONS AND MAINTENANCE – OBJECT 07

The budget process is the most appropriate method for requesting vehicles. Agencies are expected to include complete FY 2019 vehicle needs within the FY 2019 budget request.

Each agency should carefully consider the use of its motor vehicle fleet in terms of annual mileage and consistent use before submitting requests for replacement or additional vehicles. This fleet review should include an effort to downsize the fleet, especially for vehicles assigned to headquarters staff. Fleet analysis must include a review of field staff vehicle usage. From a cost savings standpoint, field staff currently traveling in private vehicles that generate excessively high mileage (10,000 miles annually), and consequently high privately owned vehicle (POV) reimbursements, are strong candidates for State motor vehicle assignments.

Replacement Vehicles

An agency should determine whether all the vehicles in its fleet are essential to program operations. A concerted effort to downsize fleets will assist the overall budget process. All replacement vehicles will be budgeted and requisitioned by size and type. A vehicle may be considered for replacement if its mileage will exceed 100,000 miles by March 2019. *However, 100,000 miles is only an indicator that the potential exists to replace a vehicle; it is not the benchmark used for approval.* DBM will review each vehicle request on a case-by-case basis. Requests to replace vehicles with lower mileage must be justified.

Additional Vehicles

Additional vehicles should be requested only if:

- No existing vehicle can be reassigned to fill the need.
- The vehicle will be driven at least 10,000 miles per year.
- There is a cost savings (provide written justification).

Sport Utility Vehicles (does not apply to law enforcement agencies)

Agencies are required to include justification for each replacement and additional SUV request, using DBM's Fleet Administration Unit (FAU) criteria:

- Description of the primary purpose or use of the vehicle and the frequency of its use. *Inclement weather is not a valid justification.*
- Detailed explanation why existing agency SUV fleet cannot be realigned to meet the need.
- Detailed explanation proving that purchasing a smaller or alternative type of vehicle with options does not meet the needs of the agency.
- Detailed explanation demonstrating that the vehicle will be operated off-road more than 20% of the year.

Pricing

The price list for vehicles using regular and alternative fuel is located on page 8 of this section. The price list provides estimated purchase prices to replace different types of vehicles. The prices must be adjusted by the estimated trade-in value of each vehicle, found on page 9 of this section. Justification for any deviation in price and trade-in value from those provided in this table must be detailed on a [DA-2 form](#). Use the net cost (after deduction of any applicable trade-in value) on the [DA-8 form](#).

‡ Forms to be included with the FY 2019 budget request for new and replacement vehicles only:

DA-2 (Budget Detail) Form to provide justification and/or itemization of requested items.

DA-8/AF/AP (Motor Vehicle Operation and Maintenance) Each agency must complete a [DA-8 form](#) for all requests for replacement or additional vehicles. Use the headings: Vehicles to Be Replaced in FY 2019 or Additional Vehicles in FY 2019. List vehicles first in subprogram order, and then in vehicle identification number (VIN) or serial number sequence. Please use Column P to indicate requests involving alternative fuel vehicles. Please organize requests by their **specific alternative fuel type**.

⚡ **NEW FOR 2019:** The DA-8, DA-8AF and DA-8AP have been merged into one DA-8 form. Agencies should include all replacement and/or additional vehicles in one worksheet, indicating the relevant programs and subprograms in the new columns in the DA-8 form. *All new and replacement sedans, if approved, will be the Type 1-Standard State Sedan unless adequate justification is provided for a different type of vehicle.*

Also include the following information in the notes section:

- Special circumstances, explanation of why low-mileage replacement vehicles should be considered for approval (damage beyond economical repair, extraordinary maintenance costs, etc).
- Reasons that vehicles are being replaced with a different vehicle type.

Agencies that apply “add-on” characteristics (MDOT and DNR) to vehicles must indicate the add-ons in Columns W and X of the DA-8 form, while also providing detail on a separate [DA-2 form](#).

‡ PLEASE EMAIL ALL DA-2 and DA-8 FORMS IN EXCEL FORMAT to Kurt Stolzenbach (kurt.stolzenbach@maryland.gov) and to your assigned DBM budget analyst.

Vehicle requests made **during** FY 2019 are discouraged, and consideration of such requests will be limited. If an agency determines that an unscheduled vehicle replacement is needed during FY 2019, the agency will be expected to substitute the vehicle replacement with a scheduled FY 2019 replacement. Out-of-schedule vehicle requests due to “new” programs and federal funding must be submitted as a deficiency request for FY 2019.

Any unscheduled vehicle requisitions must be justified in the FMIS Notepad prepared by the agency. Examples of justifications might be:

- why and how the purchase of the vehicle will save the State money,
- an accident damaged the vehicle beyond reasonable cost to repair,
- excessive repairs to a vehicle will be more expensive than purchasing a new vehicle, or
- recent receipt by the agency of new grant funds (Special, Federal, Reimbursable).

Vehicle Operating Costs (0702 - Gas and Oil and 0703 - Maintenance and Repairs)

The total vehicle estimated mileage for the request year is no longer required within the [DA-8 form](#) because it is available in FleetMaster. *This does not exempt the need for justification for Gas and Oil and Maintenance and Repair.* The justification should be presented on a [DA-2 form](#) using one of the following calculation options:

- Rate per mile (see [Section B.14](#) - Standard Rates and Schedules)
- Actual expenditures plus a reasonable inflation assumption

Auto Insurance (0704)

A schedule of automobile insurance payments to the STO is included on page 11 of this section. Specific questions regarding premiums should be directed to the Treasurer's Office at 410-260-7684.

Commute Charges (0789)

DBM-FAU has established a commute charge policy based on the actual miles traveled for a one-day round trip commute as opposed to a zone charge. The **FY 2019 Commute Deduction Chart** ([pages 9 to 10 of this section](#)) outlines the cost per round trip for sedans and light trucks and vans (LTVs). Agencies should multiply the round trip rate by the number of payrolls for each eligible commuter to calculate the FY 2019 budget request at a subprogram or program total level. *Please note that the actual FY 2019 schedule to be used will be developed near the beginning of FY 2019 and may be different than the chart in these instructions.*

Additional Information

If you have any questions pertaining to budgeting for vehicle operations and maintenance, please contact the assigned DBM budget analyst or Larry Williams, DBM Fleet Administration Unit, (410) 260-7195, larry.williams@maryland.gov.

B.7.1 GUIDELINES FOR AUTHORIZATION AND USE OF STANDARD STATE VEHICLES BY CLASSIFICATION

SEDANS

Passenger cars, marked and unmarked cars

<u>Type</u>	<u>Description</u>
1	Standard State Sedan (Gasoline): Normal staff/client transportation for driver and up to four passengers with limited trunk or storage space.
1-E	Fully Electric Compact Sedan: Fully electric vehicle capable of traveling at least 30 miles between charging.
1-H	Hybrid State Sedan: Same as Type 1 except fueled by combining a gasoline engine with a powerful electric motor.
1-M	Standard Mid-Size Sedan: Normal staff/client transportation for driver and up to 4 passengers with full trunk and storage space.
1-PH	Plug-In Hybrid Sedan: Same size as a Type 1 and fueled by combining a gasoline engine with a powerful electric motor.
2-C	Flex-Fueled Executive Sedan: May be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of the alcohol fuel and gasoline from the same tank.
2-H	Hybrid Executive Sedan: Fueled by combining a gasoline engine with a powerful electric motor.
2-PH	Plug-In Hybrid Executive Sedan: Fueled by combining a gasoline engine with a powerful electric motor.
3-1	Standard MSP Police Sedan, Unidentified (Non-Ethanol): For use by Maryland State Police, Natural Resources Police, and line public safety functions with statutory arrest powers authorized to carry firearms and make arrests as part of routine duty.
4	Standard Law Enforcement Sedan (AWD): For use by Maryland State Police, Natural Resources Police, and other law enforcement units in line operations that require a vehicle with more capability and interior room than the Type #1 Standard State Sedan.

LIGHTS TRUCKS AND VANS (LTVs)

Light trucks and vans including pickup trucks, cargo, and carry-all vans with maximum rated payload of 2,500 pounds or less, and passenger vans with 12 passenger capacity (with the driver).

<u>Type</u>	<u>Description</u>
5	Compact Pick-up Truck: General light hauling where cargo/payload should not exceed 1,000 lbs. Not recommended for snowplow operation.
6-C	Flex-Fueled ½-Ton Pick-up Truck (Ethanol E-85): General light hauling where cargo/payload should not exceed 1,500 lbs. Option available for 4 X 4 when necessary for off-road and grounds maintenance. May be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture. Not recommended for snow plowing.

- 6-P **Police Special Service - 1/2-Ton Pick-up Truck (Unleaded gasoline):** Not recommended for snow plowing; with V8 engine.
- 7 **¾ Ton Pick-up Truck:** General light hauling where cargo/payload should not exceed 2,500 lbs. Option available for 4 X 4 when necessary for off-road, grounds maintenance, or snow plow operation.
- 8 **1 Ton Pick-up Truck with Regular Cab:** General light hauling where cargo/payload does not exceed 3,500 lbs. Option for 4 X 4 available when necessary for off road, grounds maintenance, or light snow plowing.
- 9 **Part-time Four Wheel Drive Compact Utility Vehicle with Console:** For off-road transport and as justified based on job function and established criteria.
- 9-P **Flex-Fueled Part-time All Wheel Drive Compact Utility Vehicle (Ethanol E-85):** May be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of alcohol fuel and gasoline from the same tank. For off-road transport and as justified based on job function and established criteria.
- 10-1 **Part-time Four Wheel Drive Full Size Utility Vehicle with Extended Cab:** Restricted to those agencies towing 6,000 to 8,000 pounds and carrying payloads of 1,300 to 1,700 pounds. For off-road transport and as justified based on job function/established criteria.
- 10-C **Part-time Four Wheel Drive Full Size Utility Vehicle with Console (Ethanol E-85):** Restricted to those agencies towing 6,000 to 8,000 pounds and carrying payloads of 1,300 to 1,700 pounds. For off-road transport and as justified based on job function and established criteria; may be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of the alcohol fuel and gasoline from the same tank.
- 10-M **Part-time Four Wheel Drive Mid-Size Utility Vehicle:** Recommended for towing up to 5,000 pounds and carrying payloads of 12,000. For off-road transport and as justified based on job function and established criteria.
- 10-P **Two Wheel Drive Full Size Utility Police Pursuit Certified Vehicle:** For use by law enforcement officers in pursuit, possibly off-road. Not recommended for towing.
- 11 **Five Passenger Mini-Wagon/Van:** Passenger/client transport with more cargo space than in the Standard Sedan.
- 11-1 **Mobility Mini-Van:** This vehicle is used as a paratransit vehicle, providing transportation for ambulatory passengers and having the capability to accommodate one or two wheelchair passengers.
- 11-C **Five Passenger Mini-Wagon/Van (Ethanol-85):** Passenger/client transport with more cargo space than in the Standard Sedan; may be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of the alcohol fuel and gasoline from the same tank.
- 13-C **Flex-Fueled Full Size Eight Passenger Specialty Wagon/Van:** Passenger/client transport; may be fueled by ethanol (E-85), unleaded gasoline, or a mixture of alcohol fuel and gasoline from the same tank.

- 14-C **Flex Fueled Full-Size Twelve (12) Passenger Wagon/Van:** Passenger/client transport; may be fueled by ethanol (E-85), unleaded gasoline, or a mixture of alcohol fuel and gasoline from the same tank.
- 17-C **Full-Size ¾ Ton Specialty Cargo Van:** May be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of alcohol fuel and gasoline from the same tank.
- 18 **Full Size 1 Ton Cargo Van:** General light hauling and utility work where cargo/payload does not exceed 3,600 lbs. Cargo/payload rides in same compartment as driver and passenger. Often used for building maintenance assignments where cargo/payload should not be transported in unprotected open bed pick-up trucks.

HEAVY TRUCKS

Trucks with a maximum rated capacity of over 2,500.

- | <u>Type</u> | <u>Description</u> |
|-------------|--|
| 19 | Truck – 1 Ton Dump – Regular Cab: General grounds and building maintenance such as hauling hand-loaded dirt, cinders, rock salt, and debris. 4 x 4 option available when necessary for off-road operation and medium-duty snowplowing. |
| 19-1 | Truck - 1-Ton Crew Cab & Chassis Dump: Same as Type #19 except equipped with 6-man crew cab. Can be fitted with the following body types:
Type #19-2 - Stake Body with Hydraulic Tailgate
Type #19-3 - Dump Stake Body
Type #19-4 - Dump Stake Body with Hydraulic Tailgate
Type #19-5 - 12' Van Body with Hydraulic Lift Gate |
| 20 | Truck - Regular Cab and Chassis - 16,000 lbs. GVWR: Used for general hauling of materials loaded by hand or power shovel. Can be fitted with the following body types:
Type #20-1 - Stake Body
Type #20-2 - Stake Body with Hydraulic Tailgate
Type #20-3 - Dump Stake Body
Type #20-4 - Dump Stake Body with Hydraulic Tailgate
Type #20-5 - 14' Van Body with Hydraulic Lift Gate |
| 21 | Truck – Regular Cab and Crew Cab Dump - 36,000 lbs. GVWR: Required for general highway maintenance such as hauling crushed stone, heavy rock, dirt, cinders, rock salt, and debris; heavy-duty snow removal by pushing a 10 ft. snow-plow of approximately 1,500 to 2,000 lbs.
Type #21-2 – Stake Body with Hydraulic Tailgate
Type #21-3 – Dump Stake Body
Type #21-4 – Dump Stake Body with Hydraulic Tailgate
Type #21-5 – 14' Van Body with Hydraulic Lift Gate |
| 22 | Truck – Regular Cab Dump - 21,000 lbs. GVWR: For general hauling of materials loaded by hand or power shovel. Can be used with 9' maximum width snowplow. |
| 23 | Police Motorcycle: Motorized vehicle for law enforcement agencies with arrest powers. Used for patrolling and other law enforcement activities. |

- 24 **Aerial Bucket Truck:** Used for the installation and maintenance of overhead power lines, parking lot light standards, road signs, tree trimming, or other assignments involving work at heights not normally accessible to workers using ordinary step ladders or other forms of portable scaffolding. The characteristics of the cab and chassis are determined by the boom and bucket requirements.
- 25 **Wrecker Truck:** Used for the transport or towing of other motor vehicles or other mobile equipment (bulldozers, tractors, disabled vehicles, etc.) The characteristics of the cab and chassis are determined by the size and weight of the vehicle to be transported. Loaded by hand or power shovel. Can be used with 9' maximum width snowplow.
- 26 **Client Transport Bus:** Used to transport groups of more than 15 people (patients, prisoners, etc.). The characteristics of the particular unit (e.g., seating capacity and arrangements, security screening, etc.) are determined by the mission to be accomplished.
- 27 **Sewer Vac Truck:** Used by highway maintenance facilities to remove debris from roadside drainage systems. The characteristics of the cab and chassis are determined by the requirements of the vacuuming system.
- 28 **Road Sweeper Truck:** Used by highway maintenance facilities to remove debris from roads and bridges. The characteristics of the cab and chassis are determined by the requirements of the sweeping system.
- 29 **De-icer Truck:** Used by airports to apply de-icing fluid to aircraft. The characteristics of the cab and chassis are determined by the requirements of the de-icing system.
- 30 **High Speed Multi-Purpose Snow Removal Trucks:** Used to remove snow from airport runways. The characteristics of the cab and chassis are determined by the requirements of the de-icing system.
- 31 **Mobile Command Truck:** Used by State Law Enforcement units as a mobile command center and enables these units to direct operational activities from the field.
- 32 **Armored Personnel Vehicle:** Used by State Law Enforcement units to perform critical response and rescue operations in a safe, secure, and highly mobile armored vehicle.

BUS: A bus that has a seating capacity of more than 15 passengers, including those with modified capacity to accommodate the mission of the program (e.g. wheelchair lifts).

AIRCRAFT: Airplanes and helicopters including those designed to alight on water, and the associated ground support equipment (e.g. tugs, tow bars, auxiliary power units, etc.)

WATERCRAFT: All types of boats regardless of power source (sail, inboard, outboard, paddles, oars, etc.), boat trailers or other equipment (except sedans, LTVs, or trucks) used to transport the watercraft over land, and all types of outboard motors, including electric.

RAIL VEHICLE: Any vehicle designed to operate on the rail system to include engines, subway cars, passenger cars, and all types of railway cargo carriers or rolling stock.

MISCELLANEOUS/OTHER: Any vehicle not covered by one of the other categories, including motorcycles, all-terrain vehicles, snowmobiles, road graders, farm tractors, riding mowers, trailer mounted motor-generator sets and/or air compressors, portable office trailer, motor homes, cargo trailers, equipment haulers, back hoes, trenchers, and other motorized equipment whose primary purpose does not include transport of persons or personal effects.

B.7.2 STANDARD PURCHASE PRICES FOR VEHICLES – FY 2019

Type No	Description	Estimated Purchase Price
1	Standard State Sedan, Gasoline	\$15,703
1-E	Fully Electric Compact Sedan	24,982
1-H	Hybrid State Sedan	22,545
1-M	Standard Mid-Size Sedan	17,817
1-PH	Plug-In Hybrid	23,856
2-C	Flex Fueled Executive Sedan (Ethanol E-85)	20,673
2-H	Hybrid Executive Sedan	23,444
2-PH	Plug-In Hybrid Executive Sedan	29,850
3-1	Standard Law Enforcement Sedan, V6-RWD	23,559
3-1	Standard Law Enforcement Sedan, V8-AWD	24,510
3-1	Standard Law Enforcement Sedan, V8-RWD	23,165
4-C	Standard Law Enforcement Sedan (Ethanol E-85)	24,561
5	Compact Pick-up Truck	21,808
6-C	½ Ton Pick-Up Truck (Ethanol E-85) V8 Engine	18,745
6-P	Police Special Services ½ Ton Pick Up Truck	26,031
7	¾-Ton Pick-up Truck	23,580
8	1-Ton Pick-up Truck	24,840
9	Compact Utility with Console	21,456
9-P	Compact Utility (Ethanol E-85)	27,404
10-1	Full-Size Utility, Extended	37,514
10-C	Full-Size Utility with Console (Ethanol E-85)	34,025
10-P	Full-Size Utility Certified Police Pursuit	31,926
10-M	Mid-Size Utility	25,530
11	Compact Specialty Wagon/Van	19,957
11-1	Mobility Mini-Van	36,923
11-C	Five (5) Passenger Mini-Wagon (Ethanol E-85)	21,525
13-C	Full Size Eight (8) Passenger Wagon (Ethanol E-85)	25,570
14-C	Full Size Twelve (12) Passenger Wagon	25,570
17-C	¾ Ton Cargo Van (Ethanol E-85)	22,046
18-C	1 Ton Cargo Van (Ethanol –E-85)	22,779

B.7.3 TRADE-IN/RESALE VALUES: AUTOMOBILES, LIGHT TRUCKS AND VANS

Year	Standard Sedan	1/2-Ton Pick-Up	3/4-Ton Pick-Up	SUV Compact 4 x 4	Mini-Van	3/4-Ton Passenger Van	3/4-Ton Van
2011	2,260	4,525	5,131	3,560	2,591	4,896	4,693
2012	2,963	6,381	7,674	4,219	2,791	5,418	5,149
2013	3,819	7,092	8,192	4,823	2,819	5,574	6,129
2014	3,203	7,280	8,982	4,833	3,102	5,674	6,644
2015	5,010	8,048	10,219	5,121	3,562	6,166	7,479
2016	5,852	8,850	10,578	5,969	4,608	7,985	9,470

B.7.4 VEHICLE COMMUTE DEDUCTION CHART – FY 2019

If your one day round trip commute mileage is:	Your bi-weekly commute deduction for a sedan will be:	for a LTV:	If your one day round trip commute mileage is:	Your bi-weekly commute deduction for a sedan will be:	for a LTV:	If your one day round trip commute mileage is:	Your bi-weekly commute deduction for a sedan will be:	for a LTV:
1	\$2.98	\$3.83	50	\$148.75	\$191.25	99	\$294.53	\$378.68
2	\$5.95	\$7.65	51	\$151.73	\$195.08	100	\$297.50	\$382.50
3	\$8.93	\$11.48	52	\$154.70	\$198.90	101	\$300.48	\$386.33
4	\$11.90	\$15.30	53	\$157.68	\$202.73	102	\$303.45	\$390.15
5	\$14.88	\$19.13	54	\$160.65	\$206.55	103	\$306.43	\$393.98
6	\$17.85	\$22.95	55	\$163.63	\$210.38	104	\$309.40	\$397.80
7	\$20.83	\$26.78	56	\$166.60	\$214.20	105	\$312.38	\$401.63
8	\$23.80	\$30.60	57	\$169.58	\$218.03	106	\$315.35	\$405.45
9	\$26.78	\$34.43	58	\$172.55	\$221.85	107	\$318.33	\$409.28
10	\$29.75	\$38.25	59	\$175.53	\$225.68	108	\$321.30	\$413.10
11	\$32.73	\$42.08	60	\$178.50	\$229.50	109	\$324.28	\$416.93
12	\$35.70	\$45.90	61	\$181.48	\$233.33	110	\$327.25	\$420.75
13	\$38.68	\$49.73	62	\$184.45	\$237.15	111	\$330.23	\$424.58
14	\$41.65	\$53.55	63	\$187.43	\$240.98	112	\$333.20	\$428.40
15	\$44.63	\$57.38	64	\$190.40	\$244.80	113	\$336.18	\$432.23
16	\$47.60	\$61.20	65	\$193.38	\$248.63	114	\$339.15	\$436.05
17	\$50.58	\$65.03	66	\$196.35	\$252.45	115	\$342.13	\$439.88
18	\$53.55	\$68.85	67	\$199.33	\$256.28	116	\$345.10	\$443.70
19	\$56.53	\$72.68	68	\$202.30	\$260.10	117	\$348.08	\$447.53

FY 2019 Operating Budget Submission Requirements

If your one day round trip commute mileage is:	Your bi-weekly commute deduction for a sedan will be:	for a LTV :	If your one day round trip commute mileage is:	Your bi-weekly commute deduction for a sedan will be:	for a LTV :	If your one day round trip commute mileage is:	Your bi-weekly commute deduction for a sedan will be:	for a LTV :
20	\$59.50	\$76.50	69	\$205.28	\$263.93	118	\$351.05	\$451.35
21	\$62.48	\$80.33	70	\$208.25	\$267.75	119	\$354.03	\$455.18
22	\$65.45	\$84.15	71	\$211.23	\$271.58	120	\$357.00	\$459.00
23	\$68.43	\$87.98	72	\$214.20	\$275.40	121	\$359.98	\$462.83
24	\$71.40	\$91.80	73	\$217.18	\$279.23	122	\$362.95	\$466.65
25	\$74.38	\$95.63	74	\$220.15	\$283.05	123	\$365.93	\$470.48
26	\$77.35	\$99.45	75	\$223.13	\$286.88	124	\$368.90	\$474.30
27	\$80.33	\$103.28	76	\$226.10	\$290.70	125	\$371.88	\$478.13
28	\$83.30	\$107.10	77	\$229.08	\$294.53	126	\$374.85	\$481.95
29	\$86.28	\$110.93	78	\$232.05	\$298.35	127	\$377.83	\$485.78
30	\$89.25	\$114.75	79	\$235.03	\$302.18	128	\$380.80	\$489.60
31	\$92.23	\$118.58	80	\$238.00	\$306.00	129	\$383.78	\$493.43
32	\$95.20	\$122.40	81	\$240.98	\$309.83	130	\$386.75	\$497.25
33	\$98.18	\$126.23	82	\$243.95	\$313.65	131	\$389.73	\$501.08
34	\$101.15	\$130.05	83	\$246.93	\$317.48	132	\$392.70	\$504.90
35	\$104.13	\$133.88	84	\$249.90	\$321.30	133	\$395.68	\$508.73
36	\$107.10	\$137.70	85	\$252.88	\$325.13	134	\$398.65	\$512.55
37	\$110.08	\$141.53	86	\$255.85	\$328.95	135	\$401.63	\$516.38
38	\$113.05	\$145.35	87	\$258.83	\$332.78	136	\$404.60	\$520.20
39	\$116.03	\$149.18	88	\$261.80	\$336.60	137	\$407.58	\$524.03
40	\$119.00	\$153.00	89	\$264.78	\$340.43	138	\$410.55	\$527.85
41	\$121.98	\$156.83	90	\$267.75	\$344.25	139	\$413.53	\$531.68
42	\$124.95	\$160.65	91	\$270.73	\$348.08	140	\$416.50	\$535.50
43	\$127.93	\$164.48	92	\$273.70	\$351.90	141	\$419.48	\$539.33
44	\$130.90	\$168.30	93	\$276.68	\$355.73	142	\$422.45	\$543.15
45	\$133.88	\$172.13	94	\$279.65	\$359.55	143	\$425.43	\$546.98
46	\$136.85	\$175.95	95	\$282.63	\$363.38	144	\$428.40	\$550.80
47	\$139.83	\$179.78	96	\$285.60	\$367.20	145	\$431.38	\$554.63
48	\$142.80	\$183.60	97	\$288.58	\$371.03	146	\$434.35	\$558.45
49	\$145.78	\$187.43	98	\$291.55	\$374.85	147	\$437.33	\$562.28

B.7.5 INSURANCE CHARGES DUE TO STATE TREASURER'S OFFICE (0704)

Agency Code	Agency Name	FY 19 0704	Agency Code	Agency Name	FY 19 0704
B75	General Assembly/Legislative Services	1,973	H00	Department of General Services	
C00	Judiciary	12,496	A01	Office of the Secretary	649
C80	Office of the Public Defender	360	B01	Office of Facilities Security	4,140
C81	Office of the Attorney General	2,052	C01	Office of Facilities Ops & Maint	12,420
C82	Office of the State Prosecutor	540	D01	Office of Procurement & Logistics	1,440
C90	Public Service Commission	4,764	E01	Office of Real Estate	1,260
C98	Workers' Compensation Commission	360	G01	Office of Facilities Planning	3,600
D10	Executive Dept-Governor	1,357	J00	Department of Transportation	
D13	Maryland Energy Administration	180	A01	Secretary's Office	4,148
D15	Boards Commissions & Offices	1,980	B01	State Highway Administration	674,400
D16	Secretary of State	540	D00	Maryland Port Administration	46,845
D17	Historic St. Mary's City Commission	3,240	E00	Motor Vehicle Administration	38,171
D18	Governors Office for Children	360	H01	MD Transit Administration	72,540
D26	Md Dept of Aging	540	I00	Maryland Aviation Administration	112,916
D28	Md Stadium Authority	4,320	J00	MD Transportation Authority	335,669
D30	Md Food Center Authority	3,060	K00	Department of Natural Resources	
D38	State Board of Elections	180	A01	Office of the Secretary	54,155
D40	Department of Planning	7,740	A02	Forest Service	64,440
D50	Military Department	28,577	A03	Wildlife & Heritage Service	59,220
D53	MD Inst for Emergency Medical Services	6,380	A04	Maryland Park Service	181,080
D55	Department of Veterans Affairs	15,055	A05	Land Acquisition & Planning	2,340
D60	State Archives	540	A06	Licensing and Registration Service	540
D80	Maryland Insurance Administration	1,857	A07	Natural Resources Police	94,500
D90	Canal Place Preservation & Dev. Auth.	180	A09	Engineering & Construction	12,960
D99	Office of Administrative Hearings	1,260	A10	Critical Area Commission	180
E00	Comptroller of the Treasury		A12	Resource Assessment Service	9,360
A01	Office of the Comptroller	12,140	A13	Maryland Environmental Trust	360
E20	State Treasurer		A14	Chesapeake and Coastal Service	1,620
B01	Treasury Management	282	A17	Fishing and Boating Services	58,500
E50	Dept of Assessments & Taxation	1,484	L00	Department of Agriculture	
E75	State Lottery & Gaming Control Agency	15,038	A11	Office of the Secretary	10,878
E80	Property Tax Assessment Appeals Board	180	A12	Office of Marketing	8,820
F10	Dept of Budget & Management		A14	Office of Plant Indust. & Pest Mgmt	24,120
A01	Office of the Secretary	900	A15	Office of Resource Conservation	13,680
F50	Department of Information Technology	720			
G20	MD State Retirement & Pension Systems	540			

FY 2019 Operating Budget Submission Requirements

Agency Code	Agency Name	FY 19 0704	Agency Code	Agency Name	FY 19 0704
M00	Maryland Department of Health		Q00	Dept. of Public Safety and Corr. Serv	
A01	Office of the Secretary	13,929	A01	Office of the Secretary	50,939
B01	Regulatory Services	8,640	A02	Deputy Secretary for Operations	25,020
F03	Prevention & Health Promot. Admin.	118,980	A03	Maryland Correctional Enterprises	25,380
F05	Office of The Chief Medical Examiner	720	C01	Md Parole Commission	1,080
I03	Western Maryland Center	1,620	D00	Patuxent Institution	10,260
I04	Deer's Head Center	1,260	G00	Police & Corr Training Commissions	14,220
J02	Laboratories Administration	1,260	N00	Maryland Comm on Corr. Standards	180
L01	Behavioral Health Administration	540	R02	Corrections - West	38,520
L04	Thomas Finan Hospital Ctr	4,680	R03	Div of Parole and Probation - West	15,660
L05	Reg Inst for Children & Adoles-Balto	1,800	S02	Corrections - East	50,220
L07	Eastern Shore Hospital Ctr	3,060	S03	Div of Parole and Probation - East	14,940
L08	Springfield Hospital Ctr	19,080	T03	Div of Parole and Probation - Central	7,560
L09	Spring Grove Hospital Ctr	17,640	T04	Detention - Pretrial	1,620
L10	Clifton T Perkins Hospital Ctr	2,880	R00	State Dept of Education	
L11	John L. Gildner Reg Inst. for Child	2,520	A01	Headquarters	13,690
L15	Behavioral Health Admin Fac. Maint	900	R13	Morgan State Univ	17,138
M01	Dev Disabilities Admin	180	R14	St Mary's College of MD	14,227
M05	Holly Center	5,040	R15	Md Public Broadcasting Comm	3,469
M06	DDA- Court Involved Delivery Sys.	540	R30	University System of Maryland	
M07	Potomac Center	2,700	R31	UoM, Baltimore Campus	14,106
M15	Dev Disabilities Admin Facility Maint	540	R32	UoM, College Park Campus	279,130
Q01	Medical Care Programs Admin	900	R23	Bowie State University	9,743
R01	Health Regulatory Commission	1,440	R24	Towson University	47,468
N00	Department of Human Services		R35	UoM, Eastern Shore	39,600
A01	Office of the Secretary	16,984	R26	Frostburg State University	22,639
B00	Social Services Admin	900	R27	Coppin State University	13,075
E01	Operations Office	4,860	R28	University of Baltimore	2,711
F00	Office of Tech. for Human Services	900	R29	Salisbury University	25,740
G00	Local Dept. Operations (Soc. Serv)	62,100	R40	UoM, University College	1,260
H00	Child Support Enforcement Admin	1,260	R41	UoM, Baltimore County	34,820
I00	Family Investment Administration	720	R44	UoM, Ctr for Envir Science	13,539
P00	Department of Labor, Licens. & Regul.		R46	Univ System of Md, Hdqtr	180
A01	Office of the Secretary	1,440	R62	Md Higher Education Commission	573
B01	Division of Administration	5,070	R95	Baltimore City Community College	4,457
D01	Div of Labor & Industry	5,760	R99	Md School for Deaf	5,400
G01	Div of Workforce Development	2,700	S00	Dept of Housing & Comm Dev	
H01	Office of Unemployment Insurance	900	A27	Division of Finance and Admin	5,760
			S50	African American History Museum	9,745

FY 2019 Operating Budget Submission Requirements

Agency Code	Agency Name	FY 19 0704
T00	Dept of Business & Economic Dev	
A00	Office of Secretary	1,080
F00	Div of Business & Industry Sect. Dev	1,800
G00	Div of Tourism, Film and The Arts	720
U00	Department of the Environment	
A01	Office of the Secretary	7,703
A04	Water Management Admin	14,220
A05	Science Services Admin	6,120
A06	Land Management Administration	12,960
A07	Air And Radiation Mgmt Admin.	6,480
A10	Coordinating Offices	3,600
U10	Maryland Environmental Service	152,381
V00	Department of Juvenile Services	
D01	Office of the Secretary	180
D02	Departmental Support	22,262
E01	Residential & Community Operations	21,420
G01	Region 1- Baltimore City	2,520
H01	Region 2 - Central Region	2,700
I01	Region 3 - Western Region	2,880
J01	Region 4 - Eastern Region	2,880
K01	Region 5 - Southern Region	4,320
L01	Region 6 - Metro Region	1,800
W00	Department of State Police	
A01	Maryland State Police	579,800
A02	Fire Prevent. Comm and Fire Marshal	12,201

B.8 CONTRACTUAL SERVICES – OBJECT 08

Interagency Agreements

All interagency agreements of \$25,000 or more must be reported on a [DA-23 form](#). Agencies must use subobject 0885, “In-State Services – Other,” to budget expenditures related to interagency agreements. This subobject also may be used for agreements with local government entities.

Agreements Between a State Agency and a Public Institution of Higher Education

Section 27 of the FY 2018 Budget Bill requires State agencies and public institutions of higher education to report to DBM by August 1, 2017 on any interagency agreements in place in FY 2017 between them **in which total expenditures exceeded \$100,000**. Section 27 also requires agencies and institutions to receive approval from the Secretary of DBM before entering into any new higher education agreements in FY 2018 **in which total expenditures may exceed \$500,000**.

For additional information, please refer to the reporting requirements on the DBM website, <http://dbm.maryland.gov/proc-contracts/Pages/InteragencyAgreementReporting.aspx>

Contracts

Form [DA-23](#) is required for each program or subprogram with budgeted contracts. Where contracts are funded in various subprograms, there should be an entry for each funding component of the contract as well as for the total for each contract.

- Each contract greater than \$25,000 must be listed separately.
- Contracts less than \$25,000 must be included on one line (not listed separately) for each subprogram.
- Agencies should provide a subtotal of actual, appropriation, and request amounts at the subobject level of detail for each subprogram.

The components of complex "lump sum" line-item requests should be detailed and justified, preferably on a [DA-2](#), with rates and units of service for all components. Line-item requests for simpler amounts may be justified using the comments column on the Excel Budget Submission Template.

The justification for each contractual service line-item should explain how the request for each line-item was determined. Examples may include:

- Planned actual cost of the next year of an approved multi-year contract,
- Three-year average of expenditures plus inflation,
- Current contract plus inflation, or
- Projected rate times units of service.

It is strongly suggested that agencies use subobject 0899 only if there is no other appropriate subobject. Be prepared to explain the detail behind any items included in 0899.

B.9 SUPPLIES AND EQUIPMENT – OBJECTS 09, 10 and 11

Supplies and Materials (Object 09)

Please refer to the Department of General Services website for statewide contracts for agency supplies at <http://dgs.maryland.gov/Pages/Procurement/BidsAwards.aspx>. For food and supplies for food preparation, select the “Food (Related)” category.

The justification for the agency's food requests should be presented in either the comments column of the budget file or on a [DA-2 form](#). Generally, the justification reflects the number of people served, multiplied by number of meals per day, multiplied by the number of days. In addition, the cost of the meals should be justified.

Equipment: Replacement and Additional (Object 10: Replacement; Object 11: Additional)

Requests for replacement and additional equipment should be itemized and justified on a [DA-2 form](#). According to State law, agencies shall purchase equipment and furniture from Maryland Correctional Enterprises whenever possible, found at <https://mce.md.gov/Products.aspx>.

Another alternative is to use statewide contracts for equipment. Please refer to the Department of General Services website for furniture and equipment. The category of note would be “Office Equipment and Furniture,” at <http://dgs.maryland.gov/Pages/Procurement/BidsAwards.aspx>.

The Department of Information Technology has master contracts for computer equipment, found at <http://doit.maryland.gov/contracts/Pages/HWMasterContractHomepage.aspx>. Also, see [pages 4 and 5 of this section](#) for more information regarding computer equipment prices as well as information on the technical definitions of different Comptroller Objects.

B.9.1 LEASE PURCHASE PROGRAM FOR EQUIPMENT

Agencies may use the Treasurer’s lease financing program for significant equipment purchases, found at <http://www.treasurer.state.md.us/debtmanagement/equipment-lease-purchase-financing.aspx>. For further information, go to <http://www.treasurer.state.md.us/debtmanagement/capital-lease-financing.aspx>.

✦ The following Schedule of Charges for Equipment Financed through the Master Equipment Lease-Purchase Program lists the charges to agencies by fiscal year for equipment financed as of June 22, 2017. The schedule should be used to derive the amount to be budgeted in Comptroller Objects 1021, 1041, 1121 and 1141 (Capital Lease Payments to Treasurer).

If an agency’s total budget request for these charges is different from the amount in the Schedule, please provide an itemization of additions and subtractions on a [DA-2 form](#), clearly identifying how the request is derived and why it differs from the Schedule.

Adjustments should be made to reflect the following, as needed:

- If an agency plans to finance the purchase of additional equipment, the amounts on the Schedule should be increased. Agencies may request a payment schedule for expected future equipment leases from their budget analyst. Payments can also be estimated as follows:

If equipment is financed (vendor paid)	First semi-annual payment is on:	Amount of debt service during fiscal year is the administrative fee plus:	
		FY 2018	FY 2019
October 2017	January 1, 2018	One interest-only payment	Two full payments
December 2017 and/or March 2018	July 1, 2018	none	One full payment plus one interest-only payment
June 2018 and/or October 2018	January 1, 2019	none	One interest-only payment
After October 2018	July 1, 2019	none	none

Please note the estimated total equipment cost and expected time of leasing for any additional equipment leases on the [DA-2 form](#).

- If there are (or will be) prepayments, deduct amounts for the FY 2018 and/or FY 2019 lease payments that will have been satisfied as a result of the prepayments. Use the amortization schedule you received at the time of financing to calculate the deductions (for assistance in determining the effect of prepayments, contact Christian Lund, State Treasurer’s Office, 410-260-7920).

State agencies should discuss potential equipment leases with the Treasurer’s Office prior to purchasing equipment from a vendor. State agencies requesting funds in the FY 2019 budget for equipment lease purchases must wait until the General Assembly approves the funding before purchasing the item from the vendor.

Questions should be directed to the DBM budget analyst.

Schedule of Charges to Agencies for Equipment Financed Through the Master Equipment Lease-Purchase Program (includes administrative fee)

All equipment financed through:		6/22/2017	
		Fiscal Year 2018	Fiscal Year 2019
<u>Financial Agency</u>			
C80	Office of the Public Defender	\$53,876	\$26,916
D28	Maryland Stadium Authority	\$992,931	\$992,399
D38	State Board of Elections	\$1,141,280	\$1,140,054
D53	Maryland Institute for Emergency Medical Services Systems	\$60,645	\$0
E20	State Treasurer's Office	\$95,692	\$95,589
F50	Department of Information Technology	\$185,397	\$0
K00	Department of Natural Resources	\$180,996	\$208,998
M00	Maryland Department of Health	\$722,949	\$489,274
Q00	Department of Public Safety and Correctional Services	\$933,720	\$104,471
R13	Morgan State University	\$145,419	\$145,135
R14	St. Mary's College of Maryland	\$15,122	\$15,106
R15	Maryland Public Television	\$555,533	\$641,781
R30	Univ. of MD Center for Environmental Science	\$366,829	\$366,829
S00	Department of Housing and Community Development	\$155,753	\$0
U00	Department of the Environment	\$168,256	\$200,586
Total		\$5,774,398	\$4,427,138

B.9.2 INFORMATION TECHNOLOGY BUDGETING AND PRICES

The table below delineates the proper R*STARS Comptroller Objects to use when budgeting transactions related to information technology.

Transaction	Mainframe	Computers	Imaging	Peripherals
Hardware Maintenance	0854			
Software License	0858			
Application Software Acquisition	0841	0930	0861	
Application Software Maintenance	0862			
System Software Acquisition	0841	0932	0863	
System Software Maintenance	0864			
Software Upgrades	0841	0933	0862 or 0864	
Hardware Out-Sourcing (non-State)	0869			
Hardware Purchase Replacement	1031	1033	1035	1036
Hardware Purchase Additional	1131	1133	1135	1136
Capital Lease Replacement	1041 or 1042			
Capital Lease Additional	1141 or 1142			
Operating Lease Replacement	1043			
Operating Lease Additional	1143			
Installment Payment Replacement	1044			
Installment Payment Additional	1144			
Hardware Upgrades	1131	1133	1135	1136

Information Technology Definitions

- **Mainframes** are computers used mainly by large organizations for critical bulk processing of information (financial transaction processing, statistics, etc.)
- **Computers** (including “mini,” “micro,” and “workstation”) are most often taken to mean a computer with a microprocessor as its central processing unit (CPU). Another general characteristic of these computers is that they occupy small physical spaces. Computers are also personal computers, workstations and laptops.
- **Imaging** is the processing, storage, compression and printing of data. Imaging can refer to pictures or documents.
- **Peripherals** are devices connected to a host computer, but not part of a computer’s architecture. They are typically dependent upon the host computer. Examples include keyboards, mice, printers, scanners, microphones, speakers, webcams and external storage devices.

Schedule of Equipment Prices

Standard Desktop Microcomputers

Processor - Intel Core i5-6500 Processor (3.2GHz, 6M), 8GB DDR4,
 Non-ECC, 2400MHz Dual Channel SDRAM, 1x8GB, 128GB 2.5 6.0GB/s
 SATA Class 20 Solid State Drive, 8X DVD+/-RW, 100/1000 Ethernet
 Adapter, 24" Monitor **\$871**

Standard Laptop/Notebook

Processor – Intel Core i5-6200U Processor (2.3GHz, 3M cache),
 8.0GB, DDR4-2133MHz SDRAM, 1 DIMM, 128GB SATA Class 20 Solid State
 Drive, No Optical Drive, Integrated Wireless, 100/1000 Ethernet Adapter,
 15" Screen (1366 x 768 pixels) **\$1,070**

Ink Jet Color Printer for Field Staff (with built-in battery)

6.7 ISO ppm (B&W) and 3.8 ISO ppm (Color) fade and water resistant prints **\$230**

Network Laser Color Printer (Multi Function Device) Leased

30 ppm, Print, Scan and Copy, 100/1000 Ethernet Adapter, 120000 page duty
 cycle **\$200/mo**

Small Office Network Laser Printer (Multi Function Printer)

28 ppm, 600 dpi/1200 dpi, Duplex/Tray Ethernet
 100/1000 Ethernet Adapter **\$450**

B.10 GRANTS, SUBSIDIES, CONTRIBUTIONS – OBJECT 12

✦ Each agency is required to provide detail on funds granted by the agency to other entities. Each grant of at least \$25,000 must be listed on a [DA-23 form](#).

For each grant, provide the FY 2017 actual award (as reflected in FY 2017 expenditure data), FY 2018 estimated award (as reflected in the FY 2018 appropriation), and any FY 2019 funding requested for the same grantee. If grants will be awarded on a competitive basis and the expected grantee is unknown at this time, please list “TBA” in the column for Name and Location of Grantee or Vendor. If a grantee receives multiple awards for different services or purposes, please list each award separately, and by subprogram if possible.

B.11 FIXED CHARGES – OBJECT 13 (REAL PROPERTY LEASES)

Non-DGS Rent (1301)

Subobject 1301 must be used for private lease agreements in which rental payments are not paid to the Department of General Services (DGS). Agencies should budget for the entire rental amount in accordance with the terms negotiated by DGS. **Agencies are encouraged to schedule a review of private lease agreements with the DGS Lease Management Division prior to submitting the FY 2019 budget proposal to assure that the lease data is still valid.** For further information, contact:

Robert Suit
Chief
DGS Division of Lease Management and Procurement
Room 601, 300 W. Preston Street
Baltimore, MD 21201
410-767-1819
robert.suit@maryland.gov

NOTE: Garage space rental must appear as subobject 0705 unless the entire garage or parking lot is being leased or such spaces are included in the building lease.

Insurance Premiums

The following subobjects must be used for budgeting insurance premiums. Specific questions regarding premiums should be directed to the State Treasurer's Office (STO) at 410-260-7684.

Insurance Coverage Paid to STO (1302)

Insurance payments paid to the STO. See page 10 of this section for a schedule of charges for each agency.

Insurance (Non-STO Payments) (1309)

Insurance coverage payments not paid to the STO.

Rent Paid to DGS (1303)

Subobject 1303 is restricted and must be used for rental payments made to DGS. The lease schedules (Sections B.11.1 – B.11.4) should be used to budget for the three components that comprise this subobject as follows:

↳ **Section B.11.1 lists the total DGS rent charges that should be budgeted in subobject 1303 by agency.**

1. Rental Payments to DGS for State-Owned Property: Agencies funded only with General Funds and occupying space in buildings operated by DGS do not pay rent and should not budget for rent for this purpose. Agencies that occupy space in buildings operated by DGS and are funded with any portion of Special or Federal Funds are required to pay rent to DGS based on the percentage of space occupied by special or federal fund positions. Agencies paying rent to DGS should budget the entire amount in subobject 1303. Agencies with legislative space will be billed at the full reimbursement rate regardless of whether the agency utilizes general funds or other

agency funds. **In the FY 2019 request, agencies should budget 3 percent in addition to the FY 2018 appropriation amount (see [Section B.11.2](#) – State-owned Property Lease Schedule for FY 2019 charges). Please contact your DBM budget analyst by August 4, 2017 if there are any projected changes to your square footage needs. DBM will make any needed adjustments in the FY 2019 Governor’s Allowance.**

2. **Lease Oversight Charges:** Charges are based on the number of leases and square footage per agency administered by the DGS Lease Management Division. Agencies should budget for lease oversight charges in accordance with the schedule in [Section B.11.3](#). DBM will make appropriate adjustments in the FY 2019 Governor’s Allowance.
3. **Reimbursable Leases:** The reimbursable lease schedule covers debt service and operating costs of buildings owned by local jurisdictions that the State will acquire once bond obligations have been satisfied. Agencies should budget for reimbursable leases in accordance with the lease schedule in [Section B.11.4](#).

Schedule of Real Property Leases

A [DA-24 form](#) is to be completed for each program or subprogram in which funding for rent is requested. All information requested on the form must be entered separately for each lease, existing and proposed. Where leases are funded in various subprograms, make an entry for each funding component and create a total for the lease. The information contained on the DA-24 form should be reconciled to the total dollar amounts for subobjects 1301 or 1303. Where appropriate, the leases should be listed and totaled by the subobject. Agencies may submit an Excel spreadsheet with this information instead of using the DA-24 form. Consult with the assigned DBM budget analyst if you have questions or need assistance.

B.11.1 TOTAL DGS RENT CHARGES (SUBJECT 1303)

Agency Code	State-Owned	Lease Oversight	Reimburs. Lease Mgmt	Grand Total
B75		\$170		\$170
C00		\$23,446	\$1,994,521	\$2,017,967
C80	\$11,845	\$5,381	\$369,381	\$386,607
C81		\$6,141		\$6,141
C82		\$253		\$253
C90	\$1,046,719			\$1,046,719
C91	\$138,349			\$138,349
C94		\$255		\$255
C96		\$260		\$260
C98		\$3,909		\$3,909
D12		\$316		\$316
D15	\$31,027	\$1,336		\$32,363
D26	\$347,319			\$347,319
D27	\$73,927	\$170		\$74,097
D38		\$3,127		\$3,127
D40	\$65,609	\$170		\$65,779
D53		\$379		\$379
D55	\$27,031	\$170		\$27,201
D60	\$194,690	\$2,967		\$197,657
D70	\$84,762	\$170		\$84,932
D80	\$5,307	\$3,865		\$9,172
D99		\$3,012		\$3,012
E00	\$1,042,371	\$1,233	\$45,356	\$1,088,960
E50		\$4,936	\$430,672	\$435,608
E75		\$4,850		\$4,850
E80		\$170	\$19,477	\$19,647
F10	\$703,143			\$703,143
F50	\$320,193			\$320,193
G20	\$5,188	\$3,944		\$9,132
G50	\$141,121			\$141,121
H00	\$294,976			\$294,976
J00	\$2,426,395			\$2,426,395
J00E		\$6,747		\$6,747
J00I		\$2,494		\$2,494
J00J		\$1,020		\$1,020
J00K		\$2,856		\$2,856
K00	\$2,147,804	\$1,730		\$2,149,534
L00		\$969		\$969
M00	\$460,604	\$23,535		\$484,139
N00	\$7,528,539	\$85,439	\$66,766	\$7,680,744
P00	\$1,386,527	\$4,257		\$1,390,784
Q00	\$412,576	\$18,853	\$261,562	\$692,991
R00	\$2,350,867	\$8,264		\$2,359,131
R60		\$355		\$355
R95		\$4,359		\$4,359
S00		\$5,929		\$5,929
T00	\$21,179	\$526		\$21,705
U00	\$36,525	\$15,422		\$51,947
V00	\$15,327	\$8,698	\$144,866	\$168,891
W00	\$19,426	\$2,365		\$21,791
Grand Total	\$21,339,346	\$264,448	\$3,332,601	\$24,936,395

B.11.2 STATE-OWNED PROPERTY LEASE CHARGES

Agency Code	Abbrev.	Office	Facility	Sq. Ft.	Non-GF %	Operating Rent	Security Charges	Total
C80	OPD	Legislative Liaison	Attman-Glazer Building	500	100%	\$9,121	\$2,724	\$11,845
C90	PSC	Legislative Liaison	Attman-Glazer Building	710	100%	\$12,951	\$3,869	\$16,820
		Main Office	W. D. Schaefer Building	43,474	100%	\$793,022	\$236,877	\$1,029,899
C91	OPC	Main Office	W. D. Schaefer Building	5,840	100%	\$106,529	\$31,820	\$138,349
D15	EXEC	GOCI	Crownsville	6,539				\$0
		GOCCP	Crownsville	11,216				\$0
		Gov's Office of Grants	Crownsville	747				\$0
		GOMA	Crownsville	100				\$0
		Maryland State Ethics Commission	Attman-Glazer Building	3,742	35%	\$23,891	\$7,136	\$31,027
D26	EXEC	Legislative Liaison	Attman-Glazer Building	294	100%	\$5,363	\$1,602	\$6,965
		Main Office	State Office Building 1	14,367	100%	\$262,073	\$78,281	\$340,354
D27	EXEC	Main Office	W. D. Schaefer Building	14,860	21%	\$56,924	\$17,003	\$73,927
D40	MDP	Legislative Liaison	Attman-Glazer Building	100	100%	\$1,824	\$545	\$2,369
		Main Office	State Office Building 1	10,678	25%	\$48,695	\$14,545	\$63,240
D55	EXEC	Main Office	F. L. Wineland Building	1,934	59%	\$20,814	\$6,217	\$27,031
D60	EXEC	Main Office	State Archives Building	68,485	12%	\$149,911	\$44,779	\$194,690
D70	EXEC	Legal Staff	W. D. Schaefer Building	3,578	100%	\$65,267	\$19,495	\$84,762
D80	EXEC	Legislative Liaison	Attman-Glazer Building	224	100%	\$4,086	\$1,221	\$5,307
E00	COMP	Admissions Tax	State Office Building 1	1,255	100%	\$22,893	\$6,838	\$29,731
		Alcohol and Tobacco	Treasury Building	2,555	10%	\$4,661	\$1,392	\$6,053
		Comptroller of the Treasury	Treasury Building	9,530	40%	\$69,536	\$20,770	\$90,306
		Data Processing	State Office Building 1	756	100%	\$13,790	\$4,119	\$17,909
			Treasury Building	25,832	100%	\$471,209	\$140,751	\$611,960
		Motor Fuel Tax Division	Jessup State Complex	11,790	100%	\$215,065	\$64,240	\$279,305
		Unclaimed Property	State Office Building 1	300	100%	\$5,472	\$1,635	\$7,107
F10	DBM	Central Collection	State Office Building 2	21,860	100%	\$398,755	\$119,109	\$517,864
		Health & Employ. Benefits	State Office Building 1	7,821	100%	\$142,665	\$42,614	\$185,279
F50	DoIT	Equipment Room	W. D. Schaefer Building	336	100%	\$6,129	\$1,831	\$7,960
		Main Office	Crownsville	62,049				\$0
		Main Service Office	State Office Building 1	9,018	100%	\$164,500	\$49,136	\$213,636
		TTY Service Office	State Office Building 1	4,162	100%	\$75,920	\$22,677	\$98,597

FY 2019 Operating Budget Submission Requirements

Agency Code	Abbrev.	Office	Facility	Sq. Ft.	Non-GF %	Operating Rent	Security Charges	Total
G20	RET	Legislative Liaison	Attman-Glazer Building	219	100%	\$3,995	\$1,193	\$5,188
G50	SUPP	Main Office	W. D. Schaefer Building	5,957	100%	\$108,663	\$32,458	\$141,121
H00	DGS	Business Enterprise	State Office Building 1	524	100%	\$9,558	\$2,855	\$12,413
		Energy Projects and Services	State Office Building 1	992	100%	\$18,095	\$5,405	\$23,500
		Inventory Standards and Support Services	State Office Building 1	1,600	100%	\$29,186	\$8,718	\$37,904
		Mailroom and Courier Service	State Office Building 1	1,062	100%	\$19,372	\$5,787	\$25,159
		Records Management	Jessup State Complex	39,200	100%	\$196,000		\$196,000
		Saratoga State Complex	Saratoga State Complex	0				\$0
J00	MDOT	Legislative Liaison	Shaw House	255	100%	\$4,652	\$1,389	\$6,041
		Main Office	W. D. Schaefer Building	101,129	100%	\$1,844,724	\$551,022	\$2,395,746
		Satellite Location	MSC 6	1,349	100%	\$24,608		\$24,608
K00	DNR	Bel Air-Licensing	MSC 2	5,245	9%	\$8,611		\$8,611
		Boating	Tawes Building	3,317	100%	\$60,506	\$18,073	\$78,579
		Chesapeake and Coastal Watershed	Tawes Building	19,984	74%	\$269,755	\$80,576	\$350,331
		Engineering and Construction	Tawes Building	7,680	89%	\$124,683	\$37,243	\$161,926
		Fisheries Service	Tawes Building	12,076	75%	\$165,211	\$49,349	\$214,560
		Forestry Service	Tawes Building	4,293	59%	\$46,203	\$13,801	\$60,004
		Land Acquisition and Planning	Tawes Building	9,528	83%	\$144,257	\$43,090	\$187,347
		Leonardtwn	MSC 6	816	100%	\$14,885		\$14,885
		Licensing - Centreville	MSC 1	1,725	9%	\$2,832		\$2,832
		Maryland Environ.Trust	Crownsville	3,795				\$0
		Natural Resources Police	Tawes Building	9,228	34%	\$57,232	\$17,095	\$74,327
		Office of the Secretary	Tawes Building	32,656	61%	\$363,370	\$108,539	\$471,909
		Resource Assess. Services	Tawes Building	13,520	68%	\$167,703	\$50,093	\$217,796
		Salisbury-Watershed	MSC 1	4,783	16%	\$13,960		\$13,960
		Forest and Park Service	Tawes Building	6,816	100%	\$124,333	\$37,138	\$161,471
		Wildlife and Heritage	Tawes Building	6,131	89%	\$99,535	\$29,731	\$129,266

FY 2019 Operating Budget Submission Requirements

Agency Code	Abbrev.	Office	Facility	Sq. Ft.	Non-GF %	Operating Rent	Security Charges	Total
M00	MDH	Health Resources Comm.	Attman-Glazer Building	720	100%	\$13,134	\$3,923	\$17,057
		Legislative Liaison	Attman-Glazer Building	749	100%	\$13,663	\$4,081	\$17,744
		Public Health Commission	State Office Building 4	29,683		\$150,535		\$150,535
		Behavioral Health Administration	State Office Building 4	16,335		\$82,842		\$82,842
		Developmental Disabilities Administration	State Office Building 4	6,524		\$33,086		\$33,086
		Prevention and Health Promotion Administration	MSC 3	32,720	100%	\$159,340		\$159,340
N00	DHS	Bel Air - SS	MSC 2	20,287	63%	\$231,288		\$231,288
		Denton - SS	MSC 1	8,540	63%	\$97,363		\$97,363
		Elkton - SS	MSC 2	39,546	63%	\$450,857		\$450,857
		Glen Burnie - SS	MSC 4	33,821	63%	\$385,587		\$385,587
		Headquarters - Capital	Saratoga State Complex	0		\$100,000		\$100,000
		Headquarters - Operating	Saratoga State Complex	0		\$2,925,334	\$2,205,257	\$5,130,591
		Legislative Liaison	Attman-Glazer Building	791	100%	\$14,429	\$4,310	\$18,739
		Leonardtwn	MSC 6	26,135	50%	\$237,415		\$237,415
		Prince Frederick - SS	MSC 6	22,774	61%	\$253,411		\$253,411
		Salisbury - IMA	MSC 1	22,900		\$306,950		\$306,950
		Salisbury - SS	MSC 1	510	63%	\$5,814		\$5,814
		Rosemont Center-SS	Hilton Heights Comm.	27,237	63%	\$310,524		\$310,524
		P00	DLLR	Bel Air	MSC 2	8,796	100%	\$160,450
Glen Burnie	MSC 4			1,430	100%	\$26,085		\$26,085
Headquarters	Shilman Building			54,213	92%	\$909,802	\$271,759	\$1,181,561
		Legislative Liaison	Attman-Glazer Building	778	100%	\$14,192	\$4,239	\$18,431
Q00	DPSCS	Legislative Liaison	Attman-Glazer Building	658	100%	\$12,003	\$3,585	\$15,588
		MCE MD State Use Ind.	Jessup State Complex	10,229	100%	\$186,590		\$186,590
		Parole and Probation	MSC 6	3,000	19%	\$10,398		\$10,398
		MCE MD State Use Ind.- Warehouse	Jessup State Complex	40,000	100%	\$200,000		\$200,000
R00	MSDE	Headquarters	Civic Plaza	0		\$2,298,940		\$2,298,940
		Legislative Liaison	Treasury Building	587	100%	\$10,708	\$3,198	\$13,906
		Vocational Rehab	MSC 2	2,153	78%	\$30,633		\$30,633
		Rehabilitation Services	MSC 6	405	100%	\$7,388		\$7,388

FY 2019 Operating Budget Submission Requirements

Agency Code	Abbrev.	Office	Facility	Sq. Ft.	Non-GF %	Operating Rent	Security Charges	Total
T00	Commerce	Legislative Liaison	Attman-Glazer Building	894	100%	\$16,308	\$4,871	\$21,179
U00	MDE	Legislative Liaison	Treasury Building	737	100%	\$13,444	\$4,016	\$17,460
		Water Management Administration	MSC 1	1,802	58%	\$19,065		\$19,065
V00	DJS	Legislative Liaison	Attman-Glazer Building	647	100%	\$11,802	\$3,525	\$15,327
W00	DSP	Legislative Liaison	Attman-Glazer Building	820	100%	\$14,958	\$4,468	\$19,426
Grand Total				1,054,953		\$16,787,333	\$4,552,013	\$21,339,346

B.11.3 DGS LEASE OVERSIGHT CHARGES

Agency Code	Abbrev.	Number of Leases	Sq. Ft.	Annual Rent	Total Oversight Charge
B75	DLS	1	400	\$4,800	\$170
C00	JUDA	1	31,031	\$752,322	\$1,707
	JUDC	1	395,249	\$7,083,129	\$21,739
C80	OPD	1	97,831	\$1,477,100	\$5,381
C81	OAG	1	111,662	\$2,170,609	\$6,141
C82	OSP	1	4,600	\$73,600	\$253
C94	SIF	1	4,644	\$78,889	\$255
C96	UEF	1	4,725	\$32,772	\$260
C98	WCC	1	71,078	\$1,342,348	\$3,909
D12	MDOD	1	5,738	\$139,777	\$316
D15	EXEC	1	24,289	\$602,828	\$1,336
D27	MCCR	1	390	\$5,460	\$170
D38	SBE	1	56,854	\$336,732	\$3,127
D40	MDP	1	1,165	\$15,436	\$170
D53	MIEMSS	1	6,884	\$51,676	\$379
D55	MDVA	1	893	\$1,644	\$170
D60	MSA	1	53,940	\$382,335	\$2,967
D70	MAIF	1	2,490	\$62,872	\$170
D80	MIA	1	70,271	\$1,585,873	\$3,865
D99	OAH	1	54,769	\$922,441	\$3,012
E00	COMP	1	22,422	\$290,138	\$1,233
E50	SDAT	1	89,753	\$1,716,298	\$4,936
E75	MSLGCA	1	88,182	\$702,763	\$4,850
E80	PTAAB	1	3,348	\$51,055	\$170
G20	MSRA	1	71,713	\$1,784,371	\$3,944
J00E	MTA	1	122,668	\$1,670,080	\$6,747
J00I	MTA	1	45,349	\$691,572	\$2,494
J00J	MTA	1	18,547	\$345,901	\$1,020
J00K	MTA	1	51,925	\$747,385	\$2,856
K00	DNR	1	31,462	\$643,911	\$1,730
L00	MDA	1	17,612	\$146,864	\$969
M00	MDH	1	427,901	\$1,983,520	\$23,535
N00	DHS	1	1,553,432	\$26,623,414	\$85,439
P00	DLLR	1	77,400	\$1,272,207	\$4,257
Q00	DPSCS	1	342,785	\$5,659,000	\$18,853
R00	MSDE	3	150,233	\$2,313,285	\$8,264
R60	MD529	1	6,448	\$127,348	\$355
R95	BCCC	1	79,252	\$1,821,160	\$4,359
S00	DHCD	1	107,795	\$159,879	\$5,929
T00	Commerce	1	9,572	\$155,062	\$526
U00	MDE	1	280,404	\$3,878,563	\$15,422
V00	DJS	1	158,145	\$2,814,470	\$8,698
W00	MSP	1	43,002	\$464,807	\$2,365
Grand Total		45	4,798,253	\$73,185,696	\$264,448

B.11.4 REIMBURSABLE LEASE MANAGEMENT CHARGES

Agency Code	Abbrev.	Facility	Sq. Ft.	Pass Through Rent	Oversight Charge	Insurance	Total
C00	JUD	Prince George's County Office Building	73,219	\$1,909,397	\$84,202	\$922	\$1,994,521
C80	OPD	Prince George's County Office Building	13,560	\$353,616	\$15,594	\$171	\$369,381
E00	COMP	Prince George's County Office Building	1,665	\$43,420	\$1,915	\$21	\$45,356
E50	SDAT	Prince George's County Office Building	15,810	\$412,291	\$18,182	\$199	\$430,672
E80	PTAAB	Prince George's County Office Building	715	\$18,646	\$822	\$9	\$19,477
N00	DHS	Prince George's County Office Building	2,451	\$63,916	\$2,819	\$31	\$66,766
Q00	DPSCS	Prince George's County Office Building	9,602	\$250,399	\$11,042	\$121	\$261,562
V00	DJS	Prince George's County Office Building	5,318	\$138,683	\$6,116	\$67	\$144,866
Grand Total			122,340	\$3,190,368	\$140,692	\$1,541	\$3,332,601

B.11.5 INSURANCE CHARGES DUE TO STATE TREASURER'S OFFICE
(SUBJECT 1302)

Agency Code	Agency Name	FY 19 1302	Agency Code	Agency Name	FY 19 1302
B75	General Assembly/Legislative Services	37,561	E00	Comptroller of the Treasury	
C00	Judiciary	196,684	A01	Office of the Comptroller	70,003
C80	Office of the Public Defender	41,840	E20	State Treasurer	
C81	Office of the Attorney General	12,898	B01	Treasury Management	2,562
C82	Office of the State Prosecutor	2,284	B02	Insurance Management	1,658
C85	Maryland Tax Court	1,140	E50	Dept of Assessments & Taxation	27,643
C90	Public Service Commission	11,409	E75	State Lottery & Gaming Control Agency	28,745
C91	Office of the People's Counsel	1,608	E80	Property Tax Assessment Appeals Board	1,140
C94	Subsequent Injury Fund	1,523	E90	Register of Wills	
C96	Uninsured Employers' Fund	1,395	B01	Allegany	813
C98	Workers' Compensation Commission	6,107	B02	Anne Arundel	1,833
D05	Board of Public Works	1,183	B03	Baltimore County	2,045
D10	Executive Dept-Governor	5,840	B04	Calvert	983
D11	Office of Deaf and Hard of Hearing	928	B05	Caroline	813
D12	Department of Disabilities	1,905	B06	Carroll	940
D13	Maryland Energy Administration	1,990	B07	Cecil	898
D15	Boards Commissions & Offices	6,569	B08	Charles	898
D16	Secretary of State	1,863	B09	Dorchester	728
D17	Historic St. Mary's City Commission	11,991	B10	Frederick	898
D18	Governors Office for Children	1,480	B11	Garrett	728
D25	Inter Ag Comm for Public School Const.	1,920	B12	Harford	940
D26	Md Dept of Aging	2,543	B13	Howard	940
D27	Commission on Civil Rights	2,118	B14	Kent	728
D28	Md Stadium Authority	274,593	B15	Montgomery	2,300
D30	Md Food Center Authority	14,612	B16	Prince Georges	2,045
D38	State Board of Elections	22,347	B17	Queen Annes	813
D40	Department of Planning	13,453	B18	St Mary's	813
D50	Military Department	96,012	B19	Somerset	728
D53	MD Inst for Emergency Medical Services	14,607	B20	Talbot	813
D55	Department of Veterans Affairs	20,860	B21	Washington	855
D60	State Archives	13,097	B22	Wicomico	770
D70	Maryland Automobile Insurance Fund	9,622	B23	Worcester	770
D78	MD Health Benefit Exchange	21,078	B24	Baltimore City	2,470
D80	Maryland Insurance Administration	12,480			
D90	Canal Place Preservation & Dev. Auth.	2,156			
D99	Office of Administrative Hearings	6,730			

FY 2019 Operating Budget Submission Requirements

Agency Code	Agency Name	FY19 1302	Agency Code	Agency Name	FY19 1302
F10	Dept of Budget & Management		L00	Department of Agriculture	
A01	Office of the Secretary	7,823	A11	Office of the Secretary	45,633
A02	Office of Personnel Services & Benefit	6,038	A12	Office of Marketing	5,939
A05	Office of Budget Analysis	1,120	A14	Office of Plant Indust. & Pest Mgmt	6,532
A06	Office of Capital Budgeting	568	A15	Office of Resource Conservation	6,455
F50	Department of Information Technology	68,258	M00	Maryland Department of Health	
G20	MD State Retirement & Pension Systems	9,436	A01	Office of the Secretary	157,408
G50	Teachers & Employees Supp. Retirement	1,353	B01	Regulatory Services	21,480
G99	Injured Workers Insurance Fund	10,115	F01	Dep Sec for Public Health Serv	3,528
H00	Department of General Services		F02	Office of Popul. Health Improvement	133,832
A01	Office of the Secretary	45,894	F03	Prevent & Health Promotion Admin	20,055
B01	Office of Facilities Security	8,471	F05	Office of The Chief Medical Examiner	17,118
C01	Office of Facilities Ops & Maint	512,850	F06	Office of Preparedness & Response	3,472
D01	Office of Procurement & Logistics	3,518	I03	Western Maryland Center	48,193
E01	Office of Real Estate	1,763	I04	Deer's Head Center	18,623
G01	Office of Facilities Planning	4,180	J02	Laboratories Administration	39,578
J00	Department of Transportation		K01	Deputy Sec. for Behavioral Health	1,438
A01	Secretary's Office	30,295	L01	Behavioral Health Administration	12,210
B01	State Highway Administration	1,330,096	L04	Thomas Finan Hospital Ctr	14,873
D00	Maryland Port Administration	490,796	L05	Reg Inst for Children & Adoles-Balto	14,339
E00	Motor Vehicle Administration	162,085	L07	Eastern Shore Hospital Ctr	12,433
H01	Md Transit Administration	820,260	L08	Springfield Hospital Ctr	68,650
I00	Maryland Aviation Administration	558,749	L09	Spring Grove Hospital Ctr	66,216
J00	MD Transportation Authority	349,084	L10	Clifton T Perkins Hospital Ctr	43,871
K00	Department of Natural Resources		L11	John L. Gildner Reg Inst. for Child	8,968
A01	Office of the Secretary	214,689	L15	Behavioral Health Admin Fac. Maint	1,602
A02	Forest Service	6,067	M01	Dev Disabilities Admin	8,680
A03	Wildlife & Heritage Service	7,089	M05	Holly Center	14,948
A04	Maryland Park Service	59,818	M06	DDA- Court Involved Delivery System	4,948
A05	Land Acquisition & Planning	2,827	M07	Potomac Center	11,276
A06	Licensing and Registration Service	2,103	M15	Dev Disabilities Admin Facility Maint	23,022
A07	Natural Resources Police	48,755	Q01	Medical Care Programs Admin	28,034
A09	Engineering & Construction	5,134	R01	Health Regulatory Commission	5,078
A10	Critical Area Commission	1,338			
A12	Resource Assessment Service	6,468			
A13	Maryland Environmental Trust	1,040			
A14	Chesapeake and Coastal Service	3,605			
A17	Fishing and Boating Services	22,012			

FY 2019 Operating Budget Submission Requirements

Agency Code	Agency Name	FY19 1302	Agency Code	Agency Name	FY19 1302
N00	Department of Human Services		R13	Morgan State Univ	318,106
A01	Office of the Secretary	235,672	R14	St Mary's College of MD	155,945
B00	Social Services Admin	5,709	R15	Md Public Broadcasting Comm	17,785
E01	Operations Office	8,864	R30	University System of Maryland	
F00	Office of Tech. for Human Services	7,582	R31	UoM, Baltimore Campus	871,118
G00	Local Dept. Operations (Soc. Serv)	251,410	R32	UoM, College Park Campus	2,111,822
H00	Child Support Enforcement Admin	3,864	R23	Bowie State University	156,791
I00	Family Investment Administration	12,455	R24	Towson University	559,701
P00	Department of Labor, Licens. & Regul.		R35	UoM, Eastern Shore	219,218
A01	Office of the Secretary	5,310	R26	Frostburg State University	133,475
B01	Division of Administration	29,236	R27	Coppin State University	165,933
C01	Division of Financial Reg	3,714	R28	University of Baltimore	130,351
D01	Div of Labor & Industry	8,407	R29	Salisbury University	287,758
E01	Div of Racing	398	R40	UoM, University College	122,699
F01	Office of Occup & Prof Lic	3,052	R41	UoM, Baltimore County	692,882
G01	Div of Workforce Development	18,252	R44	UoM, Ctr for Envir Science	95,926
H01	Office of Unemployment Insurance	21,006	R46	Univ System of Md, Hdqtr	43,387
Q00	Dept. of Public Safety and Corr. Serv		R60	College Savings Plan	1,918
A01	Office of the Secretary	617,289	R62	Md Higher Education Commission	3,318
A01	Sheriff's Office	224,076	R95	Baltimore City Community College	96,710
A02	Deputy Secretary for Operations	23,352	R99	Md School for Deaf	44,644
A03	Maryland Correctional Enterprises	14,947	S00	Dept of Housing & Comm Dev	
B01	Division of Correction Headquarters	10,190	A20	Office of the Secretary	2,640
C01	Md Parole Commission	3,880	A22	Division of Credit Assurance	6,342
C02	Division of Parole & Probation	6,521	A24	Division of Neighborhood Revit.	1,875
D00	Patuxent Institution	59,603	A25	Division of Development Finance	6,678
E00	Inmate Grievance Office	1,098	A26	Division of Information Technology	1,481
G00	Police & Corr Training Commissions	23,580	A27	Division of Finance and Admin	3,116
K00	Criminal Injuries Compensation Board	1,268	S50	African American History Museum	9,745
N00	Maryland Comm on Corr. Standards	970	T00	Dept of Business & Economic Dev	
R02	Corrections - West	361,726	A00	Office of Secretary	5,797
R03	Div of Parole and Probation - West	11,054	F00	Div of Business & Enterprise Dev	3,486
S02	Corrections - East	361,735	G00	Div of Tourism, Film and The Arts	3,003
S03	Div of Parole and Probation - East	15,421			
T03	Div of Parole and Probation - Central	24,608			
T04	Detention - Pretrial	311,699			
R00	State Dept of Education				
A01	Headquarters	89,710			
A05	Maryland Longitud. Data System Ctr	553			

FY 2019 Operating Budget Submission Requirements

Agency Code	Agency Name	FY19 1302
U00	Department of the Environment	
A01	Office of the Secretary	25,745
A02	Operational Services Admin	2,155
A04	Water Management Admin	11,551
A05	Science Services Admin	5,370
A06	Land Management Administration	10,539
A07	Air And Radiation Mgmt Admin.	8,427
A10	Coordinating Offices	5,431
U10	Maryland Environmental Service	126,533
V00	Department of Juvenile Services	
D01	Office of the Secretary	3,273
D02	Departmental Support	118,008
E01	Residential & Community Operations	2,028
G01	Region 1- Baltimore City	35,967
H01	Region 2 - Central Region	38,115
I01	Region 3 - Western Region	40,348
J01	Region 4 - Eastern Region	9,567
K01	Region 5 - Southern Region	9,064
L01	Region 6 - Metro Region	28,213
W00	Department of State Police	
A01	Maryland State Police	879,742
A02	Fire Prevent. Comm and Fire Marshal	4,353

B.12 LAND AND STRUCTURES – OBJECT 14 (OPERATING MAINTENANCE)

Operating Maintenance

Operating maintenance expenditures should be budgeted under the appropriate subobjects as follows:

Object 08 – Contractual Services

- Building/ Road Repairs and Maintenance (0812)

Object 14 – Land and Structures

- Roof Repair/ Replacement (1440)
- Building Interiors (1442)
- Heating (1444)
- Security Alarm Systems (1446)
- Ground Maintenance (1448)
- Easement Acquisitions (1481)
- Building Exteriors (1441)
- Water (1443)
- Power Lines (1445)
- Road Repair Services (1447)
- Sheds, Gas & Oil Storage Tanks (1449)
- Other Land and Structures (1499)

Note: subobject 1498 is reserved for statewide operating maintenance projects that are administered by the Department of General Services (DGS).

Agency Maintenance

An agency's ongoing, preventive maintenance should be reported and requested in the agency's budget submission under the appropriate subobject code. Higher education institutions should include all facility-related projects in their budget requests since these projects and funds are not administered by DGS.

DGS Administered Maintenance

Operating maintenance projects administered by DGS should not be included in an agency's budget request submission. All agency operating maintenance needs should be coordinated directly with DGS prior to the submission. All new or additional operating maintenance projects to be considered for funding should be sent directly to DGS at the address below. Your assigned DBM budget analyst, in conjunction with DGS, will review these projects. Additionally, the budget submission should exclude any funding for general-funded capital projects.

If you have any questions, please contact:

James Keel
Chief, Facilities Engineering
Department of General Services
301 W. Preston Street, Room 1404
Baltimore, Maryland 21201
410-767-4263
james.keel@maryland.gov

B.13 PAYGO CAPITAL PROJECTS

PAYGO capital appropriations fund projects that are paid for with General, Special and Federal Funds as part of an agency’s operating budget. Make sure that PAYGO operating submissions match your capital budget submission to the DBM Office of Capital Budgeting. Do **NOT** allocate General Obligation Bond funding in the FY 2019 operating budget request. **Funding for PAYGO projects should not be budgeted in operating programs. It should be budgeted in the applicable PAYGO (capital) program within your agency.**

Subprogram Reporting

When multiple **PAYGO** capital projects are budgeted in the same eight-digit **non-transportation** program, each project is to be budgeted in a separate subprogram, including projects that may be added in the FY 2019 allowance. If a project spans more than one reporting year, the same subprogram should be used across all years for comparison purposes.

Agencies should work with their budget analyst to identify subprograms for **new PAYGO capital projects** to be added in FY 2019. One example of a designated PAYGO program having more than one capital project, each budgeted in its own subprogram, is D55P00.04, Department of Veterans Affairs, Cemetery Program/Capital Appropriation. This program was broken down into five separate subprograms, each representing different cemetery projects at separate locations.

The following programs have had more than one project in prior year budgets, and meet the stated reporting protocol:

<u>Department</u>	<u>Programs</u>
Maryland Energy Administration	D13A13.02, D13A13.03
Department of Planning	D40W01.11
Military Department	D50H01.04
Department of Veterans Affairs	D55P00.04
Department of Natural Resources	K00A05.10, K00A14.01
Department of Agriculture	L00A11.11, L00A12.13
Department of Housing and Community Development	S00A24.02, S00A25.07, S00A25.08, S00A25.09
Department of the Environment	U00A01.03, U00A01.05, U00A01.11, U00A01.12

If you need additional guidance, contact your DBM analyst or Kurt Stolzenbach at 410-260-7416.

B.14 - FY 2019 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

The table that follows contains a list of the R*STARS Comptroller Objects to be used in the preparation of the FY 2019 budget.

AGENCIES MUST USE R*STARS SUBOBJECTS IN ALL COMPUTERIZED AND HARD COPY DETAIL SUBMITTED TO ITEMIZE OR JUSTIFY THE BUDGET UNLESS PERMISSION HAS BEEN OBTAINED TO USE AGENCY OBJECTS.

If agency object codes are used in the budget, agencies should be sure to update the conversion tables that show the corresponding Comptroller Object. Submit these conversion tables to Kim Grandy as soon as possible. An informational copy should also be sent to your assigned DBM budget analyst.

R*STARS

Comptroller

Object Title of Comptroller Object

**Rates Assumption/
Basis for Calculation**

Object .01 Salaries and Wages

0101	Regular Earnings	Use target established by DBM from Salary Forecast process
0102	Additional Assistance	Includes related salary and social security costs.
0104	Overtime Earnings	Includes related salary and social security costs.
0105	Shift Differential	Includes related salary and social security costs.
0110	Miscellaneous Adjustments	Includes related salary and social security costs.
0111	Accrued Leave Payout	Includes related salary and social security costs.
0112	Reclassification	Includes related salary, social security, retirement, unemployment, and turnover adj.
0120	Student Payments (USM only)	
0151	Social Security Contributions	7.28% to \$139,424 + 1.45% of excess (see Section A.2)
0152	Health Insurance	Same as FY 2018 appropriation
0153	Health Insurance-Special Subsidies	Zero growth rate
0154	Retirees Health Insurance Premiums	Same as FY 2018 appropriation
0155	Sick Leave Incentive Program	Do Not Budget in FY 2019
0156	VSP Payments (FY 2011 only)	Do Not Budget in FY 2019
0157	Other Post Employment Benefits	Do Not Budget in FY 2019
0160	Early Retirement Surcharge	Do Not Budget in FY 2019
0161	Employees' Retirement System (A62 not used)	19.32% of Regular Earnings 0101 (employees in the Employee's Retirement System)
0162	Employees' Pension System	Do Not Budget in FY 2019
0163	Teachers' Retirement System (A64 not used)	16.51% of Regular Earnings 0101 (employees in the Teacher's Retirement System)
0164	Teachers' Pension System	Do Not Budget in FY 2019
0165	State Police Retirement System	81.38% of Regular Earnings 0101 (employees in the State Police Retirement System)
0166	Judges' Pension System	46.45% of Regular Earnings 0101 (employees in the Judges' Pension System)
0167	Mass Transit Administration Pension System	Rate to be determined by MDOT
0168	Optional Retirement/Pension System (TIAA)	7.25% of Regular Earnings 0101 (employees in the TIAA Retirement System)
0169	Law Enforcement Officers' Pension System	41.42% of Regular Earnings 0101 (employees in the SLEOLA Retirement System)
0170	Other Retirement Systems	
0171	Other Pension Systems	
0172	Deferred Compensation Match	Do Not Budget in FY 2019
0174	Unemployment Compensation	28¢ / \$100 of payroll
0175	Workers' Compensation	Same as FY 2018 appropriation
0176	Workers' Compensation Reserve Fund	
0181	Tuition Waivers	Higher Education Institutions Only -as determined by governing boards
0182	Employee Transit Expenses	
0189	Turnover Expectancy	
0192	Section 40 Hiring Freeze Savings	Do Not Budget in FY 2019
0193	Health Savings	Do Not Budget in FY 2019
0194	Section 40 Retirement Benefits	Do Not Budget in FY 2019
0195	Section 40 COLA	Do Not Budget in FY 2019
0199	Other Fringe Benefit Costs	

Object .02 Technical and Special Fees

0201	Honorariums
0202	Per Diem Payments
0203	Clerical/Secretarial Support
0204	Legal Service Support
0205	Medical Service Support
0206	Religious Service Support
0207	Social Service Support
0208	Training and Staff Development

B.14 - FY 2019 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

<u>Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
0209	Administrative/Management Services Support	
0210	Patient and Student Payments	
0211	Employee Awards	
0212	Athletic Services Support	
0213	Social Security Contributions	7.65% to \$132,751 + 1.45% of excess
0214	Unemployment Compensation	28¢ / \$100 of payroll
0216	Royalty Payments	
0217	Contractual Health Insurance	Same as FY 2018 appropriation
0220	Special Payments Payroll	
0221	Prizes and Awards to Non-Employees	
0289	Contractual Turnover Expectancy	
0299	Other Technical and Special Fees	

Object .03 Communications

0301	Postage	1st Class/Standard Letter 49¢
0302	Telephone	
0303	Telecommunications	
0304	Misc. Communications Charges	
0305	DBM Paid Telecommunications	Same as FY 2018 appropriation
0306	Cell Phone Expenditures	
0322	Capital Lease(s) (Telecommunications)	Same as FY 2018 appropriation
0395	Corporate Purchasing Card	
0397	Paycheck Postage Costs	

Object .04 Travel

0401	In State/Routine Operations	
0402	In State/Conferences/Seminars/Training	
0403	Out-of-State/Routine Operations	
0404	Out-of-State/Conferences/Seminars/Training	
0495	Corporate Purchasing Card	
	Private Vehicle Mileage	53.5¢ per mile <i>(This rate will be adjusted after the federal government sets its mileage reimbursement rate.)</i>
	Meal Allowances	State Employees & Non-Paid Board
	Breakfast	\$10.00
	Lunch	\$12.00
	Dinner	\$25.00
	Per Day Maximum	\$47.00

Object .06 Fuel and Utilities

0601	Fuel - Alcohol	
0602	Fuel - Coal	
0603	Fuel - Oil #2	Justify any increase on a DA-2 form
0604	Fuel - Oil #3	Justify any increase on a DA-2 form
0605	Fuel - Oil #6	Justify any increase on a DA-2 form
0606	Fuel - Natural Gas/Propane	12.5% over FY 2017 actual expenditures
0607	Fuel - Wood	
0608	Fuel - Steam	
0619	Fuel - Miscellaneous	
0620	Utilities - Electricity	Same FY 2017 actual expenditures
0621	Utilities - Water/Sewage	
0622	Utilities - Combined Utility Purchases	
0695	Corporate Purchasing Card	
0697	MES Charges	Same as FY 2018 appropriation
0698	Loan Repayment- Energy Conservation	Amount listed in schedule in B.6
0699	Utilities - Miscellaneous	

B.14 - FY 2019 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

<u>Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
0825	Veterinarian	
0826	Freight and Delivery	
0827	Trash and Garbage Removal	
0828	Office Assistance	
0829	Fiscal Service	
0830	Medical Assistance Reimbursements	
0831	Administrative Hearings	Same as FY 2018 appropriation
0832	Education & Training Reimbursement - Job Related	
0833	eMaryland Marketplace	Same as FY 2018 appropriation
0835	Administrative Allocations	
0836	Human Services - Other Fee-for-Service	
0838	Other Human Services	
0839	Human Resources Shared Services Allocation	Same as FY 2018 appropriation
0841	Data Processing Central Processing Unit & Consoles	
0843	Communications Controllers	
0844	Magnetic Tape Devices	
0845	Direct Access Storage Devices (DASD)	
0848	Terminal Teleprocessing Equipment	
0849	Telecommunications Lines, Modems, Controllers, etc.	
0850	Peripheral Equipment- Printers, Terminals, etc.	
0852	Data Entry Devices	
0854	Computer Maintenance Contracts	
0857	Other Data Processing Hardware	
0858	Software Licenses	
0861	Applications Software (Acquisition)	
0862	Applications Software (Maintenance)	
0863	Systems Software (Acquisition)	
0864	Systems Software (Maintenance)	
0865	Outside Services-Systems Analysis and Design	
0866	Outside Services-Programming	
0867	Outside Services-Data Entry	
0868	Outside Services-D/P Training	
0869	Outside Services-Computer Usage	
0872	Outside Services - Consulting Services	
0873	Outside Services - Other	
0874	Office of the Attorney General - administrative fee	Same as FY 2018 appropriation
0875	Retirement - administrative fee	Same as FY 2018 appropriation
0876	DoIT services allocation	Same as FY 2018 appropriation
0878	In State Services-Systems Analysis and Design	
0879	In State Services-Programming	
0880	In State Services-Data Entry	
0881	In State Services-D/P Training	
0882	In State Services-Computer Usage - ADC ONLY	Same as FY 2018 appropriation
0883	In State Services-Tape Maintenance	
0885	In State Services-Other	
0886	In State Services-Computer Usage-Other than ADC	
0890	Data Processing-Microfilming/Microfiching	
0891	Data Processing-Freight	
0892	Data Processing-Academic/Research	
0893	Data Processing-Administrative	
0894	Statewide Personnel System Allocation	Same as FY 2018 appropriation
0895	Corporate Purchasing Card	
0897	Enterprise Budgeting System Allocation	Same as FY 2018 appropriation
0898	Data Processing-Other Contractual Services-DP	
0899	Other Contractual Services Non-DP	

Object .09 Supplies and Materials

0901	Agriculture
0902	Office Supplies

B.14 - FY 2019 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

<u>Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
0903	Audio Visual	
0904	Building and Household	
0905	Cosmetic	
0906	Laboratory	
0907	Dietary	
0908	Housekeeping	
0909	Medical	
0910	Laundry	
0911	Medicine, Drugs and Chemicals	
0912	Wearing Apparel-Uniforms Employees	
0913	Wearing Apparel-Uniforms Clients (Patients, Prisoners)	
0914	Instructional Supplies	
0915	Library Supplies	
0916	Recreational Supplies	
0917	Small Tools	
0918	Veterinary	
0919	Tobacco	
0920	Food - Raw Food Costs: includes regular meals, special diets, gratuitous meals	
0921	Data Processing Computer Forms	
0926	Data Processing Supplies	
0930	Microcomputer Packaged Applications Software	
0932	Microcomputer Operating Systems Software	
0933	Software Upgrades	
0951	Items for Resale	
0990	Data Processing-Academic/Research	
0991	Data Processing-Administrative	
0995	Corporate Purchasing Card	
0998	Data Processing Other Materials	
0999	Other Supplies and Materials	

Object .10 Equipment Replacement

1001	Agricultural Equipment
1002	Audio-Visual Equipment
1003	Cleaning Equipment
1004	Dental Equipment
1005	Dietary Equipment
1006	Duplicating Equipment
1007	Educational Equipment
1008	Household Equipment
1009	Human Environmental Equipment
1010	Laboratory Equipment
1011	Laundry Equipment
1012	Livestock
1013	Maintenance and Building Equipment
1014	Medical Equipment
1015	Office Equipment
1016	Power Plant Equipment
1017	Recreational Equipment
1018	Veterinary Equipment
1019	Radios and Electronic Equipment
1021	Capital Lease(s)- Payment(s) to Treasurer (Non-DP)
1022	Capital Lease(s) (Non-DP)
1023	Operating Lease(s) (Non-DP)
1024	Installment Payment(s) to Treasurer (Non-DP, Non-Capital)
1031	Data Processing Equipment-Mainframe
1032	Data Processing Equipment-Minicomputer
1033	Data Processing Equipment-Microcomputer
1034	Data Processing Equipment-Workstations
1035	Data Processing Equipment-Imaging Systems

B.14 - FY 2019 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

<u>Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
1036	Data Processing Equipment-Peripherals	
1041	Capital Lease(s)- Payment(s) to Treasurer (DP)	
1042	Capital Lease(s) (DP)	
1043	Operating Lease(s) (DP)	
1044	Installment Payment(s) to Treasurer (DP, Non-Capital)	
1090	Data Processing-Academic/Research	
1091	Data Processing-Administrative	
1095	Corporate Purchasing Card	
1099	Other Equipment	

Object .11 Equipment Additional

1101	Agricultural Equipment
1102	Audio-Visual Equipment
1103	Cleaning Equipment
1104	Dental Equipment
1105	Dietary Equipment
1106	Duplicating Equipment
1107	Educational Equipment
1108	Household Equipment
1109	Human Environmental Equipment
1110	Laboratory Equipment
1111	Laundry Equipment
1112	Livestock
1113	Maintenance and Building Equipment
1114	Medical Equipment
1115	Office Equipment
1116	Power Plant Equipment
1117	Recreational Equipment
1118	Veterinary Equipment
1119	Radios and Electronic Equipment
1121	Capital Lease(s)- Payment(s) to Treasurer (Non-DP)
1122	Capital Lease(s) (Non-DP)
1123	Operating Lease(s) (Non-DP)
1124	Installment Payment(s) to Treasurer (Non-DP, Non-Capital)
1131	Data Processing Equipment-Mainframe
1132	Data Processing Equipment-Minicomputer
1133	Data Processing Equipment-Microcomputer
1134	Data Processing Equipment-Workstations
1135	Data Processing Equipment-Imaging Systems
1136	Data Processing Equipment-Peripherals and Hardware Upgrades
1141	Capital Lease(s)- Payment(s) to Treasurer (DP)
1142	Capital Lease(s) (DP)
1143	Operating Lease(s) (DP)
1144	Installment Payment(s) to Treasurer(DP, Non-Capital)
1190	Data Processing-Academic/Research
1191	Data Processing-Administrative
1195	Corporate Purchasing Card
1199	Other Equipment

Object .12 Grants, Subsidies, and Contributions

1201	Social Security Contributions-Grants
1202	Aid to Political Subdivisions
1203	Health and Insurance Grants
1204	Educational Grants
1205	Inmate Payments
1206	Grants to Other St. Gov't. Prog./Agen.
1207	Grants to Non-Governmental Entities
1208	Statewide Cost Allocation
1209	Employees' Retirement System Grants

B.14 - FY 2019 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

<u>Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
1210	Employees' Pension System Grants	
1211	Teachers' Retirement System Grants	
1212	Teachers' Pension System Grants	
1213	Optional Retirement System (TIAA) Grants	
1214	Public Assistance Payments	
1295	Corporate Purchasing Card	
1296	Grants for Subsidized Rents	
1297	Grants to Health Providers	
1298	Taxable Grants, Contributions and Subsidies	
1299	Other Grants, Subsidies and Contributions	

Object .13 Fixed Charges

1301	Rent (non-DGS)	
1302	Insurance Coverage Paid to STO	Use amounts from Treasurer's Insurance Division (Section B.11)
1303	Rent Paid to DGS	See schedules in Sections B.11.1 - B.11.4
1304	Subscriptions	
1305	Association Dues	
1306	Bond Payments	
1307	Interest	
1308	Licenses	
1309	Insurance (Non STO Payments)	
1310	Interest on Late Payments	
1311	Interest on Treasury Cash Overdrafts	
1312	Interest on Treasury Deposits	
1320	Bad Debt Expense	
1395	Corporate Purchasing Card	
1399	Other	

Object .14 Land and Structures

1401	Land	
1402	Land Improvements-Existing Facilities	
1410	Buildings Construction-New Facilities	
1411	Buildings-Purchase/Trade	
1412	Buildings-Demolition	
1413	Buildings-Fixed Equipment	
1414	Buildings-Professional Fees	
1415	Buildings, Additions, and Other Major Improvements	
1416	Utilities Extension	
1430	Improvements Other Than Bldgs-Highway Construction	
1431	Improvements Other Than Bldgs-Roads, Sidewalks and Parking Areas	
1432	Improvements Other Than Bldgs-Water Construction	
1433	Loans to Private/Non-profit Individuals/Organizations	
1440	Roof Repair/Replacement	
1441	Building Exteriors	
1442	Building Interiors	
1443	Water	
1444	Heating	
1445	Power Lines	
1446	Security Alarm Systems	
1447	Road Repair Services	
1448	Ground Maintenance	
1449	Sheds, Gas & Oil Storage tanks	
1481	Easement Acquisitions	
1495	Corporate Purchasing Card	
1498	Statewide Critical Maintenance Program (DGS Administered)	
1499	Other Land and Structures	



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section C: **FUND SOURCE FILE**

In This Section

- C.1 – Fund File and Non-General Funds


JUNE 2017

C.1 FUND FILE FOR NON-GENERAL FUNDS

Many agencies have revenue from sources other than the General Fund in the budget request - special, federal, reimbursable, and non-budgeted funds. All agencies must submit a fund file to DBM that reconciles with the budget submission fund splits at the program level.

✎ Along with the Budget Submission Template downloaded from the BARS Agency Data Exchange, a worksheet will be included for agencies to complete with non-general fund detail for the FY 2017 actual, FY 2018 working appropriation, and the FY 2019 request.

Non-General Fund Submission Requirements

1.  Fund File Worksheet will be included within the Budget Submission Template (Serves as DA-3A)
2. [DA-20](#) Detail for Non-General Funds – one for each fund source (separate forms available for Special, Federal, and Reimbursable Funds)

1. Updating the Excel Fund File

The fund file template provided by DBM will mirror the fund file that previously existed in HOBO, without balance and income records. Balance and income data should be submitted in the [DA-20](#) form as in previous years.

B	C	D	E	F	G	H	I	J
Agency Code	Unit Code	Program Number	Fund Type	Fund Code	Fund Name	Actual 2017	Budget Book Appropriation 2018	Request 2019
U00	U00A04	U00A0401	03	SWF309	Chesapeake Bay Restoration Fund			
U00	U00A04	U00A0401	03	U00302	Maryland Clean Water Fund			
U00	U00A04	U00A0401	05	66.466	Chesapeake Bay Program			
U00	U00A04	U00A0401	09	K00A14	DNR - Chesapeake and Coastal Service			

- Agencies must verify that the expenditure amounts submitted in the fund file are exactly the same as the expenditure amounts reported in the budget files at the program level.
- For existing records, only columns H, I and J should be updated.
- New records can be added using the following record identifier (columns B-F):
 - **U00**A040103SWF306 – agency
 - **U00A04**0103SWF306 – unit
 - **U00A0401**03SWF306 – program
 - U00A0401**03**SWF306 – fund type
 - U00A040103**SWF306** – fund source

If a fund source code is not listed or a new fund source code should be added, please contact your DBM budget analyst.

- Except in unusual circumstances, all numbers entered in columns H, I, and J should have positive values.
- Whole numbers must be used, with no cents. Please do not enter calculations in the cells or numbers with commas.
- If an amount is zero, then a zero must be used rather than a blank space.

Detailed Column Information

- **Column E** – Fund Type
 - 03 Special Funds
 - 55 Federal Funds associated with American Recovery and Reinvestment Act of 2009 (ARRA)
 - 05 Federal Funds (excluding funds associated with ARRA)
 - 07 Non-Budgeted Funds
 - 09 Reimbursable Funds
- **Column F** – Fund Source Code that identifies the specific revenue source (See below). These codes must be in the Fund File Reference Table managed by DBM - *if a code does not yet exist, contact your DBM budget analyst.*
- **Column H** – FY 2017 Actual: Enter the total amount of the revenue source expended in the program in FY 2017. The FY 2017 actual totals must match the DAFR 6000.
- **Column I** – FY 2018 Budget Book Appropriation: Enter the total amount of the revenue source included in the program in the FY 2018 Appropriation.
- **Column J** – FY 2019 Request: Enter the total amount of the revenue source requested to be expended in the program in FY 2019.

2. Updating the DA-20 “Non-General Fund Detail”

The [DA-20](#) form is required for each fund source utilized by the agency, and reflects the balance, income, and expenditure summary information for each fund.

Agencies who prefer to share this information using balance/income lines in the Excel fund file format for FY 2019 should contact their DBM budget analyst.

- **Ensure that there are no negative fund balances.**
- **Special Fund beginning balances listed on DA-20 forms should match figures recorded in R*STARS.** In all cases, the Beginning Balance for one year is the Ending Balance for the prior year, adjusted where necessary if there are changes not reflected in R*STARS.

Special Funds

For Special Funds unique to a specific agency, use the R*STARS Financial Agency Code as the first three characters followed by a unique 3-digit code that will be in the range of 301-450. **Agencies must submit a list of new and revised fund source codes and fund titles to DBM.** Codes should be *clearly* and *separately* labeled as “NEW” and/or “REVISED.”

Other Special Funds are **statewide special funds**, which are not unique to any one agency and use the following codes. Agencies planning to include statewide funds in their FY 2019 Budget Request **must confirm funding availability** with their DBM budget analyst.

Code	Statewide Fund Name
swf302	Major Information Technology Development Project Fund (do not include any new, requested projects; only ongoing projects use this code)
swf305	Cigarette Restitution Fund
swf307	Dedicated Purpose Fund
swf309	Chesapeake Bay Restoration Fund
swf310	Rate Stabilization Fund
swf313	Higher Education Investment Fund
swf314	State Police Helicopter Replacement Fund
swf315	Chesapeake Bay 2010 Trust Fund
swf316	Strategic Energy Investment Fund
swf317	Maryland Emergency Medical System Operations Fund
swf318	Maryland Education Trust Fund
swf319	Universal Service Trust Fund
swf320	Speed Monitoring Systems Fund
swf321	Video Lottery Terminal Proceeds
swf322	Housing Counseling and Foreclosure Mediation Fund
swf323	Fair Campaign Finance Fund
swf324	Mortgage Loan Servicing Practices Settlement Fund
swf326	Public Utility Customer Investment Fund
swf327	Contingent Fund

Federal Funds

Agencies should use the six-character Catalog of Federal Domestic Assistance (CFDA) number, which includes five digits plus a decimal point. *Please report any new CFDA numbers and Fund Names to your DBM budget analyst.* For Federal Funds that do not have a CFDA number, use a code in the format aa.rst where “rst” is the R*STARS Financial Agency Code (e.g., q00).

Examples: 97.072 National Explosives Detection Canine Team Program
 17.503 Occupational Safety and Health-State Program
 20.233 Border Enforcement Grants
 93.778 Medical Assistance Program

Reimbursable Funds

Agencies should typically use the six-character R*STARS appropriation code for the agency that is the source of funds. For reimbursable activity where funding is from many agencies, for example “print shops,” the fund code will be the first three characters of your R*STARS Financial Agency Code, followed by a unique three-digit code in the range of 901-999.

- **Agencies must verify that any requested Reimbursable Fund amounts are in the budgets of agencies providing the funds.** When submitting budget requests, include copies of the appropriate signed reciprocity agreements.

Non-Budgeted Funds

Each agency using Non-budgeted funds must include a separate program statement providing a description of any current and proposed activity to be financed with Non-budgeted funds. All funds received from special and federal sources must be reported in the agency’s operating budget request and reflected in programs summarizing the various sources.

An appropriation statement identical in format to those contained in the prior year budget book and personnel detail including salaries and fringe benefits must be prepared to support:

- Actual expenditures,
- Estimated current year expenditures, and
- Estimates for the request fiscal year.

Revenue sources should be submitted in an Excel fund file provided by DBM. In addition, agencies should submit a [DA-20](#) that provides the allocation of revenue and expenditures for the specific non-budgeted revenue source within the agency.

If the agency has other sources of funds (General, Federal, Special, Reimbursable) do not include the Non-budgeted funds in the overall summary of the agency’s budget request.

ADDITIONAL NOTES FOR ALL AGENCIES

NOTE: Institutions of Higher Education must provide an income listing in two forms:

- **Form 1:** Summary of Current Unrestricted and Restricted Funds equal to amounts expended, appropriated, or requested, in accordance with the *Financial Accounting and Reporting Manual* of the National Association of College and University Business Officers (NACUBO).
 - **Form 2:** Revenue Analysis listing tuition, fees, and revenues generated by fiscal year. Total revenue reported usually exceeds a given year’s expenditures with differences reported as fund balance.
- **In the ongoing attempt to decrease the number of budget amendments,** agencies relying on Special Fund and Federal Fund revenue should **carefully evaluate revenue and expenditure expectations** before submission of the budget request. A careful evaluation of cash flow needs will enable each agency to provide reasonable estimates of special and federal fund revenue.



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section D:

SUPPORTING DOCUMENTS AND LEGISLATIVE REPORTING REQUIREMENTS

In This Section

- D.1 – Over-the-Target Requests
- D.2 – Organizational Charts
- D.3 – Local Aid
- D.4 – Chesapeake Bay Restoration Expenditures
- D.5 – Strategic Energy Investment Fund
- D.6 – State Funding and Accountability Act Report
- D.7 – Indirect Cost Recovery and Reversion Reporting
- D.8 – Adjustment to Current Year Appropriation
- D.9 – Statement of Dedicated Funds
- D.10 – Agency Reductions

JUNE 2017

D.1 OVER-THE-TARGET REQUESTS

DBM does not encourage agencies to submit an over-the-target request.

✎ A maximum of **ONE** over-the-target request from any department or independent agency will be considered. Prior to submitting an over-the-target request, agencies should attempt to identify efficiencies and low-priority programs that can be reduced, resulting in savings that can be reallocated. Agencies are also encouraged to pursue interagency collaborations and other innovative proposals to reduce costs. Agencies should consult with their budget analyst about the need being addressed, the related strategies, and measurable outcomes while developing their request. Unrealistic requests misuse the time and effort of everyone involved, including the Governor. Requests that address critical operational needs or items specifically endorsed by the Governor will be given priority over requests for new programs. *Over-the-target requests will not be considered on an agency-by-agency basis. Each request will compete with all other requests in the State.*

Any requests for new positions, including contractual conversions, must be submitted as an over-the-target request and should not be included in the budget or personnel submission.

✎ Any request must be submitted to DBM using the [DA-21A](#) and [DA-21B forms](#). The information supplied in these forms is used by DBM staff to understand both the costs and the programmatic impacts of the request. Thorough yet concise information allows for a comprehensive analysis and comparison of all requests across the State. An over-the-target request must be submitted with the FY 2019 base budget submission. Do not include general funding above the target in the budget submission. If an agency submits more than one over-the-target request, all requests will be returned to the agency or department for further prioritization. **Multiple items should not be combined into one request.**

✎ Information Technology Over-the-Target Requests

Agencies seeking to obtain approval and funding for a new Major Information Technology Development Project (MITDP) must submit both the [DA-21A](#) and the [DA-21B forms](#) to DBM. Agencies must also submit an Information Technology Project Request (ITPR) to the Department of Information Technology (DoIT) and send a copy of the ITPR to the OBA budget analyst. **The amounts listed on the DA forms and the ITPR forms must match.** Make sure that the DA-21A narrative includes an estimate of the Total Project Cost (TPC), which is equal to the cost from project initiation through one full fiscal year of operations and maintenance after implementation. DBM will work closely with DoIT to validate the feasibility of the request, assess the agency's capacity to manage a major project, and evaluate the affordability of a project.

For ongoing MITDPs, the funding for each year of a MITDP must be carefully reviewed by the agency budget staff and DBM staff. Please carefully align the budget and ITPR to reflect any changes in the scope of the MITDP. Any special and federal fund sources to be used to support the project should be identified in the budget request.

For more information, please refer to the DoIT ITPR Guidelines and Instructions found at <http://doit.maryland.gov/policies>. Information Technology Master Plans are required of all agencies.

D.2 ORGANIZATIONAL CHARTS

Section 26 of the FY 2018 budget bill requires that the Department of Budget and Management (DBM) submit to the Department of Legislative Services (DLS) a **one-page** organizational chart for each agency that depicts the allocation of personnel across operational and administrative activities.

In order to accommodate this requirement, agencies are requested to submit a one-page organizational chart to DBM with the budget submission.

Agencies must submit the organizational chart in either Microsoft Word or Adobe PDF format. An electronic version should be forwarded to DBM for compilation and delivery to DLS. Agencies should submit the electronic file to the DBM budget analyst and Kurt Stolzenbach at kurt.stolzenbach@maryland.gov no later than the budget submission date. *DBM is responsible for forwarding these charts to DLS. Agencies should not submit the files directly to DLS.*

If you have additional questions, please contact Kurt Stolzenbach at 410-260-7416 or your assigned DBM budget analyst.

D.3 LOCAL AID

Agencies that distribute local aid are required to include in the budget submission an estimated and preliminary distribution of local aid for FY 2016 actual expenditures, FY 2017 actual expenditures, the FY 2018 appropriation, and the FY 2019 request.

The submission should include the supporting documentation that was used to arrive at the distributions in each fiscal year. Between the submission of the budget request and the end of December 2017, any additional information that would affect the distribution of local aid in the request year should be submitted to the assigned DBM budget analyst and directly to Nathan Bowen at nathan.bowen@maryland.gov.

As the Governor’s allowance is finalized, DBM will ask the agency to submit revised distributions based on the allowance. The budgets that contain local aid include:

<u>BUDGET</u>	<u>STATEWIDE PROGRAMS</u>
D15A0516	Governor’s Office of Crime Control and Prevention, Law Enforcement Grants
D15A0516	Governor’s Office of Crime Control and Prevention, State Aid for Police Protection Fund
D25E0302	Aging Schools Program
D26A0702	Senior Citizens Activities Centers Operating Fund
D38-----	State Board of Elections (Voting System Funding)
D50H0106	Fire, Rescue, and Ambulance Fund
J00A0102	Operating Grants in Aid (PILOT)
J00B0105	County and Municipal Funds (Highway Users)
J00H0106	Statewide Programs Operations
K00A0505	Land Acquisition and Planning (Instant Bingo Revenue to Calvert County)
K00A0510	Outdoor Recreation Land Loan (Program Open Space, local programs)
K00A1001	Critical Area Commission
M00F0207 and M00A0102	Targeted Local Health Services
P00E0104	Share of Racing Revenue – Division of Racing
P00E0106	VLT – Local Impact Grants
P00G0114	Adult Education
Q00A0104	Emergency Number Systems (911) – State Grant
Q00G0001	Police and Correctional Training Commissions – General Administration (Law Training Center Grants)
R00A02--	Aid to Education (All programs with General Funds or Education Trust Funds)
R62I00--	Aid to Community Colleges – Formula, Special Grants, and Fringe Benefits
W00A0108	Vehicle Theft Prevention Council

D.4 CHESAPEAKE BAY RESTORATION EXPENDITURES

A summary of Chesapeake Bay restoration operating and capital expenditures will be included in the FY 2019 Budget Books. According to Section 37 of the FY 2018 budget bill, the summary shall reflect FY 2017 actual expenditures, the FY 2018 budget book appropriation and the FY 2019 allowance by fund type and fund source.

This reporting requirement applies to the following agencies, who will each receive a template from DBM by August 12, 2017 to be completed and submitted electronically with the FY 2019 budget submission:

Department of Natural Resources (DNR)	Maryland Department of Agriculture (MDA)
Maryland Department of the Environment (MDE)	Maryland Department of Planning (MDP)
Maryland Department of Transportation (MDOT)	Morgan State University (MSU)
St. Mary's College of Maryland (SMCM)	University System of Maryland (USM)
Maryland State Department of Education (MSDE)	

The following criteria should be used to determine if expenditures must be included:

- The subprogram or project receives funding that supports Chesapeake Bay restoration activities in any one of fiscal years 2017, 2018 or 2019, and
 - More than 50% of subprogram activities are directly related to Chesapeake Bay restoration. Agencies may note the percent related if they do not believe 100% should be counted. Activities defined as restoration of the Chesapeake Bay include Living Resource Protection and Restoration, Vital Habitat Protection and Restoration, Sound Land Use, Stewardship and Community Engagement, and Research.
1. DNR, MDA, MDE, MDP and MSDE must review and update the list of subprograms when completing the template.
 2. MDOT will submit by project and SMCM, MSU and each USM campus will complete the template as in past years.
 3. All agencies except MDOT are asked to provide fund source information.

For more information, contact Jeannette Fernandez at Jeannette.fernandez@maryland.gov.

D.5 STRATEGIC ENERGY INVESTMENT FUND (SEIF)

To address a requirement set by Section 38 of the FY 2018 budget bill, DBM publishes an appendix in the Governor's Budget Books on the revenue, budget and expenditures of the Strategic Energy Investment Fund (SEIF) for the FY 2017 actual expenditures, the FY 2018 working appropriation and the FY 2019 allowance.

The revenue portion of the report shall include:

1. The number of auctions, allowances sold, and price per allowance (including both current and, if offered, future control periods)
2. Prior fund balance used to support the appropriation
3. Anticipated revenue from set-aside allowances

The budget and expenditure portion of the report shall include the amount of SEIF funds budgeted and spent by each State agency, and identify any prior year fund balance for:

1. Energy assistance
2. Energy efficiency and conservation programs for the low- and moderate-income sectors
3. Energy efficiency and conservation programs in all other sectors
4. Renewable and clean energy programs, energy education, and climate change programs and resiliency programs
5. Administrative expenditures
6. Dues owed to the Regional Greenhouse Gas Initiative
7. Transfers or diversions made to other funds (including the Clean Air Fund, the Transportation Trust Fund, and the Offshore Wind Business Development Fund)

The Maryland Department of the Environment and the Maryland Energy Administration (MEA) will be responsible for providing SEIF revenue estimates. MEA will also be responsible for coordinating and submitting a Statewide SEIF budget request, as well as expenditure information for the actual FY 2017 budget and the FY 2018 working appropriation.

For more information, contact Jeff Wulbrecht at jeff.wulbrecht@maryland.gov.

D.6 STATE FUNDING AND ACCOUNTABILITY ACT REPORT

Section 7-406 of the State Finance and Procurement Article requires State agencies to submit a report to the Department of Budget and Management (DBM) listing State aid for each for profit or nonprofit entity or association receiving \$50,000 or more during a fiscal year as part of the agency's operating or capital budget or by agency action. As an addendum to the statute, agencies should also report loan payments of \$50,000 or more within the criteria set forth in the statute. State aid for these purposes does not include payments to local or State government nor does it include reimbursements to providers in a State program.

In order to collect this information, agencies are requested to complete the State Funding and Accountability Act Excel form, which will be distributed by DBM in early July, using upper/lower case format, with the following information:

- **8-Digit R*STARS Code**- List the agency's 8-Digit R*STARS code in which the funding of \$50,000 or more was expended in FY 2017 for each of the grantees or loan recipients in Column A.
- **The Grantee/Loan Recipient Program Name** – List the agency program name associated with the 8-Digit R*STARS code in Column B.
- **Grantee/Loan Recipient Name** – List the name of the for profit or nonprofit entity or association receiving the State aid in Column C. Each grantee or loan recipient receiving a total of \$50,000 or more must be listed separately.
- **Grantee/Loan Recipient Street Address** – List the address for the grantee or loan recipient listed in Column D.
- **Grantee/Loan Recipient City** – List the grantee or loan recipient's city in Column E.
- **Grantee/Loan Recipient State** – List the grantee or loan recipient's state in Column F.
- **Grantee/Loan Recipient Zip Code** – List the grantee or loan recipient's zip code in Column G.
- **State Aid Amount** – List the cumulative amount (\$50,000 or more) expended for the grantee or loan recipient in FY 2017 in Column H.
- **State Aid Description** – List a brief description of the type of State aid provided to the grantee or loan recipient in Column I. Agencies are encouraged to use the grant name or program service name to describe the service. However, please be consistent in the use of the description.
- **Grant (G) or Loan (L)** – Identify the type of funding (either a grant or a loan) in Column J.

Please submit your completed form to your assigned budget analyst with a copy to Taylor Murray, taylor.murray@maryland.gov, no later than Wednesday, August 16, 2017.

Please feel free to contact Taylor Murray at (410) 260-6071 if you have any questions or concerns about the process.

D.7 INDIRECT COST RECOVERY AND REVERSION REPORTING

All agencies receiving Federal Funds must determine whether the funds are eligible for indirect cost recovery. Once such eligibility is established, the agency must initiate, negotiate and establish an indirect cost recovery rate with the federal government. A copy of the latest approval letter from the relevant federal agency must be submitted to DBM.

Agencies are instructed to budget for internal indirect cost recoveries only after notifying the assigned DBM budget analyst of the intent to do so. No agency may budget the use of Statewide Indirect Cost Recoveries. **ALL STATEWIDE INDIRECT COST RECOVERIES MUST BE REVERTED TO THE GENERAL FUND.**

‡ DA-27 Form

All agencies must complete a [DA-27 form](#) (even if there are no recoveries to report). Agencies should use the DA-27 form to specify the exact amounts and types of indirect cost recoveries and reversions made. Data should be provided at the program level and totaled to the unit level and the agency level. **Please report data for FY 2017, as well as estimates for FY 2018 and FY 2019.** The following information will be required:

1. List the **Statewide Indirect Cost Recoveries**. This is the amount of total recoveries allocated to Statewide Indirect Costs. The allocation percentage is determined by dividing the amount of Statewide Indirect Costs used in the Indirect Cost Allocation Plan by the total amount of indirect costs used in the calculation of the **Federally Approved Indirect Cost Recovery Rate**. The resulting percentage is the **Federally Approved Statewide Cost Recovery Rate**. Please note that both of these rates are required in the two far right columns of the [DA-27 form](#).
2. List the **Internal Indirect Cost Recoveries**. This is the amount remaining from total indirect cost recoveries after Statewide Indirect Cost Recoveries have been subtracted.
3. Report the amount of Indirect Cost Recoveries **reverted to the General Fund**. This amount should not be less than the amount of Statewide Indirect Cost Recoveries, but may be more.
4. Report the amount of **Indirect Cost Recoveries Retained by the Agency**. This amount should be no greater than the amount of Internal Indirect Cost Recoveries, but may be less.

Copies of the [DA-27 form](#) and the most current **Negotiated Agreement Letter** should be included in the agency's budget submission. Failure to provide the DA-27 form and/or the Negotiated Agreement Letter in a timely fashion will result in a slower budgetary process. In the interim, electronic copies of the DA-27 form and the most current agreement letter should be sent to Michelle Pack, michelle.pack2@maryland.gov, and the DBM budget analyst. This information is reported in Appendix I of the Governor's Budget Highlights Book.

D.8 ADJUSTMENTS TO CURRENT YEAR APPROPRIATION

✎ To assist in DBM’s transition of budget amendment management to the new BARS enterprise budget system, **agencies are asked exclude all budget amendments from the FY 2018 budget book appropriation in the budget submission.**

Guidance for Current Year Appropriation Adjustments

Type of Adjustment	Include in FY 2018 Budget Book Appropriation?	Submit DA-28 Detail?	Submit Line-Item Detail to DBM Outside of DA-28 Process?
Reimbursable Fund	NO	NO	YES
Special Fund	NO	YES	NO
Federal Fund	NO	YES	NO
Reorganization	NO	NO	YES

All agencies are asked to submit a [DA-28](#) with line-item detail for special fund or federal fund appropriation adjustments that increase total agency FY 2018 budgeted funds.

✎ The DA-28 is due no later than the budget submission deadline or October 2 (whichever occurs first). **Adjustments requested through the DA-28 process should NOT be included in the FY 2018 budget book appropriation in the budget request.**

Agencies are encouraged to consider the following before submitting any DA-28 special or federal funding adjustment requests to DBM:

- 1) Has the agency expended all of its appropriation authority and thus needs additional appropriation authority? Does the agency project it will expend its full appropriation authority before April 2018?
- 2) Does the agency have a history of underutilized special fund and/or federal fund appropriation authority? If so, can appropriation be realigned across programs instead of being increased through the budget amendment process?

DBM will evaluate [DA-28](#) requests on a rolling basis and share decisions with agencies by early November. **Agencies should be aware that only a small number of DA-28 requests will be processed as a budget amendment in the first half of the fiscal year.** After the Governor’s budget allowance is introduced, agencies will be asked to continue to use the DA-28 process in an attempt to include adjustments in the supplemental budget when possible.

D.9 STATEMENT OF DEDICATED FUNDS

Chapter 95 of the 2016 session requires DBM to publish an itemized summary of revenues collected by the State that are dedicated by law to a special fund in the FY 2019 Governor's Budget Books. The summary shall reflect the name, purpose, and source of revenue of each special fund, along with the amount deposited into the special fund in FY 2017 and the revenue balance in the special fund at the close of FY 2017.

To accurately inform this summary, all agencies that utilize special funds will receive a template from DBM by August 12, 2017 to be completed and submitted electronically with the FY 2019 budget submission.

Agencies are required to verify the following details on the template, as well as add any special funds that are missing:

- Six-digit special fund code
- Name
- Statutory reference
- Purpose
- Source
- Amount deposited in FY 2017
- Balance at the close of FY 2017

Please contact Carissa Ralbovsky at Carissa.ralbovsky@maryland.gov with any questions.

D.10 AGENCY REDUCTIONS

To assist DBM in balancing growing Statewide spending mandates without sufficient revenue growth to support these additional costs, State agencies are asked to provide agency-proposed reduction items with the FY 2019 budget submission. General fund reduction targets will be sent when DBM sends agencies the general fund target figures in early July.

DBM encourages agencies to identify on-going reductions as opposed to one-time cost savings actions. Further guidance will be provided with the reduction target in July.



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section E: **MANAGING FOR RESULTS**

In This Section

- E.1 – MFR Submission Requirements
- E.2 – MFR Submission Requirements Summary Table
- E.3 – MFR Component Guidance

JUNE 2017

E.1 MANAGING FOR RESULTS SUBMISSION REQUIREMENTS

Important Notes for FY 2019:

- Like last year, a single MFR deadline of August 25, 2017 applies to all agencies. MFR submissions are now due in August instead of the agency budget submission deadline.
- Agencies have been asked to submit any changes to their MFR template by June 16, 2017. This will allow DBM to update the Excel-based templates and distribute them by the end of June.
- Data submitted by agencies in the template falls into two categories: “MFR” and “DBM/DLS only.” Only “MFR” data will be published in the agency’s official MFR plan.
- There are two additional columns in the “All Data Tab” – one column will allow agencies to note if the data is fiscal year, calendar year, federal fiscal year, etc. The other column will allow agencies to connect a measure with an agency program, as appropriate.
- All agencies are required to resubmit the entirety of their data definitions and controls document. Agencies may continue to use whichever format they choose for this documentation. If there are no updates from last year, agencies may simply resubmit the same document.
- Only data categorized as “MFR” data will require data definitions and controls (DC) and performance discussions (PD). In addition, any agency that submits one Excel template (ET) should also only submit one DC and one PD document for the entire agency, instead of one for each unit or program.

MFR Submission Files: Each agency must submit the following separate electronic files - [Sections E.2](#) and [E.3](#) provide more guidance for each component.

- MFR Excel template (mandatory): By July 1, DBM will e-mail each agency an MFR template to complete. Each agency must use this electronic file to create the FY 2019 MFR submission. Agencies should review the template to check for any errors (including verifying past year actual data), but should not change the format or insert new measures or objectives. Agencies that submit files with alterations will be asked to resubmit.
- Data definitions and control procedures (mandatory): See [Section E.3](#) for guidance.
- Signed data certification statement (mandatory): Submit as a PDF file.
- Performance discussions (mandatory): See [Section E.3](#) for guidance.
- Strategies (optional with the exception of strategies supporting State Plan measures, which are indicated in the Excel template): See [Section E.3](#) for guidance.

Submitting MFR Files: Agencies should e-mail MFR documents to oba.mfr@maryland.gov and to the assigned DBM budget analyst by **August 25**. The subject line of the e-mail must list the applicable budget code for the agency and the acronym for each file attached, for example U00 ET, DC, PD, C. This example indicates that the Excel template, data definitions and control procedures, performance discussion, and the data certification are attached. Hard copies are not needed. The file name for each document must include the budget code, the acronym that identifies the subject of the file, and the fiscal year. When agencies submit revised files after the initial file submission, they should include the date of revision in the file name, for example “U00 ET 18 revised 11-12-19.”

The acronyms and examples of file names are shown below:

<u>Acronym:</u>	<u>Examples of file names:</u>
ET = Excel template	U00 ET 19
DC = Definitions and controls	U00 DC 19
PD = Performance discussion	U00 PD 19
C = Certification statement	U00 C 19
ST = Strategies	U00 ST 19

Excel Template: Please reach out to your DBM budget analyst or Kelsey Goering at kelsey.goering@maryland.gov or Nick Napolitano at nick.napolitano@maryland.gov if you have any questions or concerns about the Excel template that was created for your agency. Some important notes for completing the Excel template:

- “MFR Do Not Edit” and “All Data” Tabs: The Excel template will have two tabs. The “All Data” tab will be the only tab the agency needs to update data in, while the “MFR Do Not Edit” tab will be automatically populated with data from the “All Data” tab.
- Few changes to the MFR may occur in the fall: Such discussions should occur during the spring, as DBM has encouraged in the past. Agencies desiring to change goals, objectives, and measures after June 16 will be considered on a case-by-case basis.
- Explanatory endnotes in Excel template are only required in the following circumstances:
 - Actual data is not yet available or was revised from a prior year actual.
 - “Actual” data is an estimate rather than final.
 - Actual data was not collected for a specific year or is collected in alternate years.
 - Significant declines or improvements in performance are indicated in the data.
 - Performance target level has changed. No note is needed if only the target date has changed.
 - Definition or calculation method for a measure has changed.
 - Reporting period for data has changed (for example, from state to federal fiscal year).
 - Technical or unusual term is used (for example, “walk-off”).
 Endnotes must be concise - lengthy performance explanations should be included in the performance discussion documents only.
- Revisions after submission: Agencies expecting changes to data, or that have measures for which data are not available by the MFR due date, must include an explanation in the transmittal e-mail when submitting the initial files including (a) which data will change and (b) when the final data will be available. When agencies submit the final files, the subject of the transmittal e-mail should include the language “**Final files** including all data” and the e-mail message should state what has been revised, with files that have changes highlighted.
- Proofreading: Excel templates must be proofread before submission to DBM to ensure that:
 - All requested data has been submitted.
 - Endnote text is concise, grammatically correct, and is free of spelling errors.

↳ State Plan Metrics

As a reminder, strategy documents, data definitions and performance discussions are required for ALL STATE PLAN METRICS, even those which are not part of the agency’s Managing for Results Strategic Plan. All of these State Plan metrics are included on the agency’s MFR template on the bottom of the “All Data” tab. For reference, a list of all State Plan measures and the responsible agency is below:

Indicator	Agency/ Data Source	Budget Code	MFR #
1.1. Maryland's growth in total real gross domestic product (in millions of chained [2010] dollars) (CY 2012 - 2016)	U.S. BEA	N/A	N/A
1.2. State Economic Momentum Index (CY 2013 - 2017)	FFIS	N/A	N/A
1.3. Maryland Port Administration total general cargo tonnage, (millions) (FY 2013 - 2017)	MDOT	J00	D9
1.4. Annual BWI Marshall passenger growth rate - Number of passengers (CY 2012 - 2016)	MDOT	J00	M605
1.5. Total State sales tax revenue attributable to tourism (millions) (FY 2013 - 2017)	Commerce	T00	M513
1.6. Percent of MD State Highway Administration network in overall preferred maintenance condition (CY 2012 - 2016)	MDOT	J00	M308
1.7. Ratio between Maryland's unemployment rate and the U.S. rate (FY 2013 - 2017)	U.S. DOL/BLS	N/A	N/A
1.8. Rate that adult employment trainees enter employment (FY 2013 - 2017)	DLLR	P00	M206
1.9. Annual percent change in Maryland per capita personal income (CY 2012 - CY 2016)	U.S. BEA	N/A	N/A
1.10. Homeownership (CY 2012 - CY 2016)	U.S. Census	N/A	N/A
1.11. Number of jobs created/retained through Department of Commerce facility attraction and business technical assistance activities (FY 2013 - 2017)	Commerce	T00	M103
3.1. Bond rating from all three nationally recognized bond rating agencies for each issuance of State General Obligation Bonds (maintain AAA rating) (CY 2013 - CY 2017)	Treasurer's Office	E20	N/A
3.2. Capital debt service as a percent of State revenue (FY 2013 – FY 2017)	Treasurer's Office (CDAC)	E20	N/A
3.3. Asset to liability ratio for the MD State Retirement and Pension System (funded ratio) (FY 2013 – FY 2017)	State Retirement and Pension System	G20	SP1
3.4. Difference between the actual rate of return for the composite portfolio and the actuarial return assumption set by the SRA Board of Trustees over one year (FY 2013 – FY 2017)	State Retirement and Pension System	G20	M101

FY 2019 Operating Budget Submission Requirements

Indicator	Agency/ Data Source	Budget Code	MFR #
3.5. Percent of repeat audit findings for State agencies (FY 2013 – FY 2017)	DBM	F10	N/A
3.6. Projected percentage of ongoing revenues covering ongoing spending based on the Governor’s 5-year plan included in the budget allowance (FY 2015 – FY 2019)	DBM	F10	N/A
5.1. Percent of students entering Kindergarten demonstrating Full Readiness on the Kindergarten Readiness Assessment (AY 2015- 2017) – <i>test new in 2015</i>	MSDE	R00A01	M116
5.2. AP Exams – Percent receiving grade 3, 4, or 5 (AY 2013 - 2017)	MSDE	R00A01	M104
5.3. Prekindergarten enrollment (AY 2013 - 2017)	MSDE	R00A01	M107
5.4. High School Graduation Rate (AY 2012 - 2016)	MSDE	R00A01	M132
5.5. Percent of children in grades 9 through 12 who drop out of school in an academic year (AY 2012 - 2016)	MSDE	R00A01	M131
5.6. Percent of core academic subject classes staffed with highly qualified teachers (AY 2013 - 2017)	MSDE	R00A01	M202
5.7. Average percentage of schools surveyed by the Interagency Committee for School Construction in the past six years that received Superior, Good, or Adequate ratings for school maintenance (FY 2013 - 2017)	IAC	D25	M205 + M206
5.8. Six year graduation rate of first-time, full-time students at public four-year colleges and universities (all groups) (FY 2013 - 2017)	MHEC (Higher Ed Overview)	R62	M301
5.9. Percent of bachelor’s degrees awarded to racial/ethnic minorities at public and private Maryland colleges and universities (FY 2013 - 2017) – <i>definition has changed since last year’s report</i>	MHEC (Higher Ed Overview)	R62	M201
5.10. Four-year transfer and graduation rate of first-time community college students (FY 2013 - 2017)	MHEC (Higher Ed Overview)	R62	M309
5.11. Percent of Maryland median family income required to cover tuition and fees at Maryland public four-year institutions (FY 2013 - 2017)	MHEC (Higher Ed Overview)	R62	M402
5.12. Percent of Maryland median family income required to cover tuition and fees at Maryland community colleges (FY 2013 - 2017)	MHEC (Higher Ed Overview)	R62	M401
5.13. Number of graduates in science, technology, engineering, and math (STEM) from Maryland’s public and private higher educational institutions (FY 2013 - 2017)	MHEC (Higher Ed Overview)	R62	M307

FY 2019 Operating Budget Submission Requirements

Indicator	Agency/ Data Source	Budget Code	MFR #
5.14. Post-secondary degree attainment rate for Marylanders ages 25 to 64 (FY 2013 - 2017)	MHEC (Higher Ed Overview)	R62	M304
5.15. Homicide rate per 100,000 (CY 2012 - 2016)	State Police	W00	N/A
5.16. Rate of homicide deaths of children and youth ages 0 to 19 (per 100,000 population) (CY 2012 - 2016)	GOC	D18	N/A
5.17. Traffic fatality rate per 100 million miles traveled (CY 2012 - 2016)	State Police	W00	D3
5.18. Part I crime rate (offenses per 100,000 population) (CY 2012 - 2016)	State Police	W00	D18
5.19. Offenders under Department of Public Safety & Correctional Services jurisdiction (FY 2013 - 2017)	DPSCS	Q00	S103
5.20. Percent of all cases closed where the offender was employed at closing (FY 2013 - 2017)	DPSCS	Q00	M128
5.21. Rate per 100,000 of arrests of youth ages 10 to 17 for violent criminal offenses (CY 2012 - 2016)	GOC	D18	M120
5.22. Youth Recidivism: Percent of youth re-adjudicated within one year after release from all residential (FY 2012 - 2016)	DJS	V00	M102
5.23. Percent of live births for which prenatal care was initiated during the first trimester (CY 2012 - 2016)	MDH – Prevention and Health Promotion Administration	M00F03	M203
5.24. Infant mortality rate for all races (per 1,000 live births) (CY 2012 - 2016)	MDH – Prevention and Health Promotion Administration	M00F03	M201
5.25. Maryland’s average annual uninsured rate among the nonelderly (under age 65; estimated) (CY 2012 - 2016)	MDH – Health Regulatory Commissions	M00R	M205
5.26. Percent of Maryland children fully immunized (by 24 months) (CY 2012 - 2016)	CDC	N/A	N/A
5.27. Cumulative percent change from the calendar year 2000 baseline for underage high school students smoking cigarettes (CY, 2008, 2010, 2012, 2014, 2016) (biannual)	MDH – Prevention and Health Promotion Administration	M00F03	M602
5.28. Percent of public school students in grades nine through twelve who are current drinkers (AY, 2007, 2009, 2011, 2013, 2015) (biannual)	GOC	D18	M108
5.29. Overall cancer mortality rate per 100,000 persons (age adjusted to 2000 U.S. Standard Population) (CY 2012 - 2016)	MDH – Prevention and Health Promotion Administration	M00F03	M401

FY 2019 Operating Budget Submission Requirements

Indicator	Agency/ Data Source	Budget Code	MFR #
5.30. Heart disease mortality rate for all races per 100,000 population (age adjusted) (CY 2012 - 2016)	MDH – Prevention and Health Promotion Administration	M00F03	M302
5.31. Rate of age adjusted new HIV diagnoses (per 100,000 population) (CY 2012 - 2016 estimated)	MDH – Prevention and Health Promotion Administration	M00F03	M113
5.32. Rate of primary/secondary syphilis incidence (cases per 100,000 population) (CY 2012 - 2016)	MDH – Prevention and Health Promotion Administration	M00F03	M102
5.33. Percent of children with no recurrence of maltreatment within 6 months of first occurrence (FY 2013 - 2017)	DHS	N00	M301
5.34. Percent of related children and youth under age 18 whose families have incomes below the poverty level (estimated) (CY 2012 - 2016)	U.S. Census	N/A	N/A
5.35. Maryland prevalence of household-level very low food security (3 year average) (20010-2012 to 2014-2016)	USDA	N/A	N/A
5.36. Rate of live births to adolescents between 15 and 19 years of age (per 1,000 women) (CY 2012 - 2016)	GOC	D18	M104
5.37. Statewide percent of current child support paid (FFY 2013 - FFY 2017)	DHS	N00	M504
5.38. Rate of children placed in out-of-home care (per 100,000 children) (CY 2012 - 2016)	GOC	D18	M123
5.39. Percent increase in employment of adults at completion of substance abuse treatment (2013-2017)	MDH – BHA	M00L	M106
5.40. Percent of adults with serious mental illness who receive mental health services (FY 2013 - 2017)	MDH – BHA	M00L	M203
5.41. Heroin overdose-related deaths in Maryland (CY 2012 - 2016)	MDH – BHA	M00L	N/A
5.42. Chesapeake Bay Habitat Health Index- MD (CY 2012 - 2016)	UMCES EcoCheck	N/A	N/A
5.43. Acres of submerged aquatic vegetation (CY 2012 - 2016)	DNR	K00	M106
5.44. Dredge survey index of stock size - crabs (2013 - 2017)	DNR	K00	M215
5.45. Oyster biomass index (2013 - 2017)	DNR	K00	M218
5.46. Estimated nitrogen load to the Chesapeake Bay from Maryland (in million lbs.) (FY 2013 - 2017)	MDE	U00	M401
5.47. Acres of cover crops planted (CY 2012 - 2016)	MDA	L00	M405

FY 2019 Operating Budget Submission Requirements

Indicator	Agency/ Data Source	Budget Code	MFR #
5.48. Waters impaired by nutrients per the Integrated Report of Surface Water Quality (2013 - 2017) – <i>note report done biannually</i>	MDE	U00	N/A
5.49. Percent of Marylanders served by public water systems in significant compliance with all new and existing regulations (2013 - 2017)	MDE	U00	M404
5.50. 3 year average of days the 8 hour ozone standard was exceeded (CY 2013 - 2017)	MDE	U00	M201
5.51. Maryland’s recycling rate (CY 2013 - 2017)	MDE	U00	M104
5.52. Total acres preserved by all land preservation programs (CY 2013 - 2017)	DNR	K00	N/A
5.53. Energy consumption by all State government facilities (owned and leased) (CY 2013 - 2017)	DGS	H00	M503
5.54. Maryland per capita electricity consumption in megawatt hours (CY 2012 - 2016)	MEA	D13	N/A
5.55. Percent of vehicles registered in the state that are alternative fuel, electric or hybrid-electric (FY 2013 -2017)	MVA	J00	N/A
5.56. Number of children under 6 years of age with elevated blood lead levels (CY 2012 - 2016) – <i>note that the threshold in the State Plan is lower than that included in the MDE MFR.</i>	MDE	U00	N/A
5.57. Maryland rapid transit trips (including Maryland Transit Administration (MTA), Washington Metropolitan Area Transit Authority (WMATA), and Locally Operated Transit Systems (LOTS)). (thousands) (CY 2013 - 2017)	MDoT	J00	M219+ M220+ M413

E.2 SUMMARY OF MFR SUBMISSION REQUIREMENTS FOR FY 2019

MFR COMPONENT		GUIDANCE
Excel Template (ET)	Mandatory	Goals, objectives, and performance measures must remain the same in the DBM template. Requested changes will be considered on a case-by-case basis by the DBM budget analyst.
Mission	Mandatory	http://www.dbm.maryland.gov/Documents/MFR_documents/MFRGuidebook.pdf (Page 28)
Vision	Optional	http://www.dbm.maryland.gov/Documents/MFR_documents/MFRGuidebook.pdf (Page 41)
Key Goals	Mandatory	Agencies only need to submit agency-level goals, program-level objectives and measures to support those goals.
Key Objectives	Mandatory	The Excel template will “roll-up” objectives under each goal. Include an explanatory endnote in the Excel template if a performance target in an objective has changed.
Key Performance Measures	Mandatory	The performance measures included in the “MFR” data group have been determined with agency input as requested. Any later changes will be considered on a case-by-case basis by the DBM budget analyst. Agencies should update actual data for FY 2017, include estimates for FY 2018 and FY 2019, and double-check to ensure that data from past years is accurate. Include explanatory endnotes in the Excel template if actual data for a measure has changed, estimated data is reported rather than actual data, or if a substantial change took place.
Data Definitions and Control Procedures (DC)	Mandatory	Data definitions and control procedures are the first step toward ensuring data integrity. All agencies must submit data definitions and control procedures for all “M” measures, even if documentation has been provided in previous years. Further guidance is provided in Section E.3 .
Certification of the Integrity of the MFR Data (C)	Mandatory	Each agency must submit a certification of the integrity of the MFR data, <u>signed</u> by the agency head or designee, and submitted electronically as a PDF. Include the agency name and budget code in the certification letter. Only <u>one</u> signed certification which certifies the integrity of all of the agency’s data is required.
Performance Discussion (PD)	Mandatory	The agency may discuss overall performance or focus on specific programs or initiatives. Describe what performance data reveal about agency performance. Agencies may submit documents that are produced for other purposes that discuss performance related to MFR measures such as reports to the legislative committees, reports to the Federal government, and/or annual reports. Further guidance is provided in Section E.3 .
Key Strategies (ST)	Mandatory only for State Plan	If reporting data for measures included in the MFR State Plan, the agency <u>must</u> submit strategies that support achievement of related goals and objectives. Include the agency budget code, agency name, and the goals and objectives to which the strategies pertain. Data sources for the measures must be listed in the State Plan.

E.3 MFR COMPONENT GUIDANCE

Performance Discussion (PD)

The Performance Discussion submission is an opportunity for agencies to describe what performance data reveal about agency performance during the past year. Agencies are not required to use a specific format, and agencies may discuss overall performance or focus on specific programs or initiatives. Instead of creating a new document for this purpose, agencies may submit documents that are produced for other purposes that discuss performance related to MFR measures, such as reports to the legislative committees, reports to the Federal government, and/or annual reports.

If an agency is responsible for reporting data for measures included in the MFR State Comprehensive Plan, the agency must submit performance discussions regarding the goals and objectives that support the State Plan measures.

A typical performance discussion document includes:

- 1) A concise statement of overall performance including what reported outcome and efficiency measures and other indicators show about the effectiveness and efficiency of the agency;
- 2) Outcomes attained and explanations for performance that surpasses, meets, or fails to achieve targets for outcomes and service delivery;
- 3) When applicable, a comparison of program performance to similar programs in other jurisdictions using information from national standards, benchmarking, the experience of other similar states, or published articles, research, audits, or management evaluations.

If you need any assistance or have questions about the format for the performance discussion, please contact Kelsey Goering at kelsey.goering@maryland.gov or Nick Napolitano at nick.napolitano@maryland.gov.

Strategies (ST)

Only measures reported in the State Plan (which will be indicated in the Excel template) require the submission of a Strategies document. A strategy is a specific course of action that will be undertaken to accomplish goals and objectives and reflects budgetary and other resources.

Like the performance discussion, the strategies document is not required to have a specific format. Further information about strategies can be found on pages 66 and 67 of the MFR Guidebook at http://www.dbm.maryland.gov/Documents/MFR_documents/MFRGuidebook.pdf.

Data Certification (C)

The Data Certification submission should be a letter written on the agency's letterhead, signed by the agency head or designee, certifying that the entire content of the MFR submission is accurate. For example, the letter can state, "I have fully reviewed the Managing for Results submission for FY 2019 and hereby certify, to the best of my ability, the information to be reliable and accurate."

Data Definitions and Control Procedures (DC)

The legal requirement for agencies to maintain documentation of internal controls is included in Section 3-1002 (d) of the Maryland State Finance and Procurement Article. When establishing performance measurement systems, agencies should ensure that:

- Documentation of data definitions and control procedures is complete, accurate, and consistent;
- Data collection, maintenance, and processing systems are designed to avoid significant error and bias;
- Sufficient information on verification and validation procedures are provided to allow a third party to assess whether those procedures and the reported data are credible; and,
- Control procedures include:
 - Periodic review of data collection, maintenance, and processing procedures;
 - Periodic sampling and review of data;
 - Independent audits; or
 - Other established procedures for verifying and validating data.

In addition, agencies that report data for measures included in the State Comprehensive Plan are encouraged to conduct biennial internal audits of the reported data for those measures.

Data from an external source should be indicated and verified where possible. Verification of third party data may include obtaining from each data source the specific procedures used to ensure data integrity. **Agencies should update definitions and control procedures as necessary.**

Data Definitions: A data definition should include both conceptual and operational components, clearly explaining the measure with a detailed description of its calculation to allow for replication. Formulas for calculation of the measures should be specified in data definitions. Additionally, a complete data definition should fulfill the following criteria:

- Describes the primary source(s) of information, its method of collection and storage;
- Identifies any data limitations, including factors beyond the agency's control; and
- Identifies whether the data is cumulative or non-cumulative.

The reported measure must be consistent with what is being measured in the objective. For example, if the objective measures the percent of Maryland children fully immunized, it would be incorrect to state the measure as the number of children fully immunized.

Control Procedures: Control procedures create a system to ensure that the collection and reporting of performance measures are reliable and accurate. A statement of control procedures should include detailed information regarding data collection and review, and list responsible parties.

There are three types of control procedures: input, process, and review:

Input controls are processes developed by an agency to provide reasonable assurance that data collection is accurate. Examples include:

- Data-entry training, including how information will be used and the importance of accuracy;
- Written and established guidelines and procedures for data entry that are used consistently;

- Information received via mail or telephone that is date stamped or logged when received;
- Supervisory review for accuracy of information entered into the computer system;
- Written documentation of the control structure from providers of third-party data; and
- Documentation of the third-party provider's operations to ensure that the information received is accurate.

Process controls are mechanisms to provide reasonable assurance that performance measurement systems use the appropriate information and follow procedures established for data gathering and calculation of each measure. Examples include:

- Review of computer programs used to calculate or store performance data to ensure the correct information is being captured and the desired functions are being performed;
- Databases have all of the basic computer controls such as edit checks, logic checks, edit totals, and access controls;
- Personnel understand the origin of the information and stay current with any changes in its form; and
- Written procedures exist for collecting and calculating measures, and personnel are trained in this area.

Review controls are procedures to verify that an activity occurred and was correctly calculated to provide reasonable assurance that accurate data is reported. Examples include:

- Communication with executive management to ensure that the desired information is being measured or is capable of being measured;
- Review of calculation of the performance data to ensure that the calculation is consistent with the measure definition and to check for mathematical errors;
- Internal audits of performance measures; and
- Review of MFR submissions for accuracy and typographical errors.

Agencies are not required to use a specific format, but should attempt to submit the information indicated in this template. Agencies should revise previously submitted definitions and control procedures if they do not include the required information below.

SAMPLE TEMPLATE FOR DATA DEFINITIONS AND CONTROLS

AGENCY NAME

BUDGET CODE

DATE

SECTION I – DATA DEFINITION

GOAL #

Provide the MFR numbered **goal** for this performance measure.

OBJECTIVE #

Provide the numbered **objective** for this performance measure.

PERFORMANCE MEASURE

Indicate **type** (input, output, outcome, quality, efficiency) and provide a **short name**, one or two words. For example, a short name would be “Recidivism,” and in the definition the full name would be “Percent of offenders returned to Department supervision for a new offense within one year of their release.”

DEFINITION OF THE PERFORMANCE MEASURE

Provide a complete written description of exactly what is being measured – what is included in and excluded from the measure. Write out a description of the performance measure in plain language suitable for reporting to stakeholders and the public. Define all terms from the written description that may need further explanation to ensure consistent interpretation and calculation.

SECTION II – DATA CONTROL PROCEDURES

SOURCES OF DATA

Data Source/Provider of data: Provide the name of the program/unit if internal source, or the name of the external source/third party provider of data.

Document or database name, file location, and name of organization that collects and maintains the data: Provide the name of the document. If the document is on a personal computer, specify which drive and file folder(s). Indicate if data comes from a paper record, in-house electronic file, or third party database. Provide the Web address if applicable.

Name of data element(s) and location: Write in plain language the name of the data element. Specify where in the document or database the data may be found, such as page number, chart name, column and line location in a chart, worksheet name, etc. Provide the Web address if applicable.

Contact(s) name(s) and e-mail address/phone number(s): What entity or person owns and maintains the database. Specify whom to contact to learn more about the sources of data.

DATA COLLECTION

Describe the method of data collection and storage:
Frequency of data collection:
Timeframe data represents (e.g. state fiscal year, federal fiscal year, calendar year, academic year):
Is data is cumulative or by reporting period only?

COMPUTATION OF MEASURE(S)

Calculation method(s) or formula(s): Provide the calculation method or formula to arrive at this performance measure. The formula will include the specific data elements referenced under “Sources of Data” above.
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DATA INTEGRITY

How is accuracy and reliability of the data ensured? What steps are taken to ensure data is not duplicated?
What periodic sampling of data occurs and what audits are performed (internal and external)?
What verification of data is done by external sources/third party providers of data (provide data control procedures of third parties if available)?

DATA LIMITATIONS AND ISSUES

Qualifications for use of data: Describe any qualifications for use of the data. Indicate any outstanding issues or action items that need to be addressed.
Improvements needed in data collection and reporting and other limitations: What improvements in terms of data collection, reporting, etc. are needed to make this performance measure more useful?

REPORTING

Frequency: How often will the performance measure be reported?
Method: By what means is the performance measure reported (annual report, on-line, etc.)?
Distribution: Who receives or has access to these reports?
Purpose: For what purpose(s) is the performance measure reported? How is this information used by the recipient(s)?

BENCHMARKS (if applicable)

For comparison purposes, cite performance information for similar internal programs or programs in other jurisdictions or other states, national standards, or other sources such as published articles, research, audits, or management evaluations.
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