

B.14 - FY 2020 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 2020 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 \$136,769 + 1.45% of excess (see Section A.2)
0152	Health Insurance	Same as FY 2019 appropriation
0153	Health Insurance-Special Subsidies	Zero growth rate
0154	Retirees Health Insurance Premiums	Same as FY 2019 appropriation
0155	Sick Leave Incentive Program	Do Not Budget in FY 2020
0156	VSP Payments (FY 2011 only)	Do Not Budget in FY 2020
0157	Other Post Employment Benefits	Do Not Budget in FY 2020
0160	Early Retirement Surcharge	Do Not Budget in FY 2020
0161	Employees' Retirement System (A62 not used)	19.31% of Regular Earnings 0101 (employees in the Employee's Retirement System)
0162	Employees' Pension System	Do Not Budget in FY 2020
0163	Teachers' Retirement System (A64 not used)	16.19% of Regular Earnings 0101 (employees in the Teacher's Retirement System)
0164	Teachers' Pension System	Do Not Budget in FY 2020
0165	State Police Retirement System	79.47% of Regular Earnings 0101 (employees in the State Police Retirement System)
0166	Judges' Pension System	44.53% 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	41.43% 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 2020
0174	Unemployment Compensation	28¢ / \$100 of payroll
0175	Workers' Compensation	Same as FY 2019 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	DBM Adjustment	Do Not Budget in FY 2020
0193	Health Savings	Do Not Budget in FY 2020
0194	Section 40 Retirement Benefits	Do Not Budget in FY 2020
0195	Section 40 COLA	Do Not Budget in FY 2020
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 2020 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 \$130,223 + 1.45% of excess
0214	Unemployment Compensation	28¢ / \$100 of payroll
0216	Royalty Payments	
0217	Contractual Health Insurance	Same as FY 2019 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 2019 appropriation
0306	Cell Phone Expenditures	
0322	Capital Lease(s) (Telecommunications)	Same as FY 2019 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	54.5¢ 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 using a line item comment in BARS
0604	Fuel - Oil #3	Justify any increase using a line item comment in BARS
0605	Fuel - Oil #6	Justify any increase using a line item comment in BARS
0606	Fuel - Natural Gas/Propane	2.1% over FY 2018 actual expenditures
0607	Fuel - Wood	
0608	Fuel - Steam	
0619	Fuel - Miscellaneous	
0620	Utilities - Electricity	3.6% over FY 2018 actual expenditures
0621	Utilities - Water/Sewage	
0622	Utilities - Combined Utility Purchases	
0695	Corporate Purchasing Card	
0697	MES Charges	Same as FY 2019 appropriation
0698	Loan Repayment- Energy Conservation	Amount listed in schedule in B.6
0699	Utilities - Miscellaneous	

B.14 - FY 2020 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>
Object .07 Motor Vehicle Operations and Maintenance		
	Cars, Station Wagons, Carryalls and Vans	
0701	Purchase Cost or Lease Cost	See Equipment List in B.7
0702	Gas and Oil	Passenger Vehicles 14.0¢/mile Light Trucks & Vans 18.5¢/mile
0703	Maintenance and Repair	Passenger Vehicles 10.5¢/mile Light Trucks & Vans 12.5¢/mile
0704	Insurance	Use amounts from Treasurer's Insurance Division (Section B.7)
0705	Garage Rent - Areas served by mass transit - Areas not served by mass transit	NTE 1 to 3 ratio of spaces to employees NTE 1 to 2 ratio of spaces to employees
	Aircraft	
0710	Purchase Cost or Lease Cost	
0711	Gas and Oil	
0712	Maintenance and Repair	
0713	Insurance	
0714	Hangar Rental/Landing Fees	
	Watercraft	
0720	Purchase Cost or Lease Cost	
0721	Gas and Oil	
0722	Maintenance and Repair	
0723	Insurance	
0724	Boat Slip Rental/Launching Fees	
	Other Land Vehicles	
0730	Purchase Cost or Lease Cost	
0731	Gas and Oil	
0732	Maintenance and Repair	
0733	Insurance	
0734	Garage or Storage Space Rental	
0789	Vehicle Commuter Charge	See schedule in Section B.7.4
0795	Corporate Purchasing Card	
0799	Other Motor Vehicle Charges	

Object .08 Contractual Services

0801	Advertising & Legal Publication	
0803	Architects	
0804	Printing/Reproduction	
0805	Bookbinding/Photographic	
0806	Microfilming	
0807	Engineers	
0808	Equipment Rental (Other than Data Processing)	
0809	Equipment Repairs and Maintenance	
0810	Extermination	
0811	Food Services	
0812	Building/Road Repairs and Maintenance	
0813	Janitorial Services	
0814	Grounds Maintenance	
0815	Laundry	Correctional Laundry 55.0¢ per pound
0816	Housekeeping	
0817	Legal Services	
0818	Purchase of Care Services	
0819	Education/Training Contracts	
0820	Medical Care (Physicians Dental, Etc.)	
0821	Management Studies and Consultants	
0822	Hospital Care	
0823	Security Services	
0824	Laboratory Services	

B.14 - FY 2020 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

Object	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
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 2019 appropriation
0832	Education & Training Reimbursement - Job Related	
0833	eMaryland Marketplace	Same as FY 2019 appropriation
0835	Administrative Allocations	
0836	Human Services - Other Fee-for-Service	
0838	Other Human Services	
0839	Human Resources Shared Services Allocation	Same as FY 2019 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 2019 appropriation
0875	Retirement - administrative fee	Same as FY 2019 appropriation
0876	DoIT services allocation	Same as FY 2019 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 2019 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 2019 appropriation
0895	Corporate Purchasing Card	
0897	Enterprise Budgeting System Allocation	Same as FY 2019 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 2020 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

Rates Assumption/

Object	Title of Comptroller Object	Basis for Calculation
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 2020 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

Rates Assumption/

Object	Title of Comptroller Object	Basis for Calculation
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 2020 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

Rates Assumption/

Basis for Calculation

Object	Title of Comptroller Object
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 <u>Sections B.11.1 - B.11.4</u>
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