



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 2019

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.

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

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

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?
- Are there any new or changed funding mandates that were not reflected in the target?

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.

✍ General Guidance for Working in BARS

While DBM is providing some basic guidance and ideas for how to approach the budget request, we recognize each agency will complete the request in BARS differently. We're just sharing one possible approach. We encourage you to share best practices as you work in the system so we can continue to refine and improve the guidance we provide over time.

Reconcile Positions

Even before the target and agency request is available in BARS, agencies can begin by ensuring that Workday data is up-to-date as much as possible, consulting reports in BARS that indicate where differences exist between the budget system and Workday. If there are differences between the two data sources, create a separate tracking spreadsheet to plan for the needed changes. These changes may include differences in location, class code and grade/step, and fund split. Agencies should also be tracking the differences in salaries and fringes between FY 2020 and FY 2021 and assess changes for the budget request. During the official "Position Reconciliation" process directed by DBM, agencies should go into BARS and begin using position adjustments to correct the position data.

Agencies can prorate fund splits across all positions within a given subprogram to simplify position revenue data consistent with expenditures in a given program or subprogram. This method has been found to be far easier than managing fund splits on a PIN-by-PIN basis within the budget system.

Update the Prior Year (PY) Actuals Data

As feasible, agencies should balance to the expenditure levels in FMIS displayed in the agency's DAFR 6000 and G200 reports. Agencies are encouraged to use this as a guide, but should understand that their Chief Financial Officer (CFO) or Budget Director will know best what the final numbers should look like from a budget perspective. Agencies should consult DBM if they believe they're off from what the General Accounting Division (GAD) has for the official DAFR 6000. For contractual positions (subobject 0220), contracts (Object 08), grants (Object 12), and non-DGS real estate (subobject 1303) agencies should prepare SD tab adjustments as noted below and instructed in this document.

Contractual Positions

Agencies should have a conceptualization of the FY 2019 Actual expenditures and personnel and begin making adjustments in the Contractuals SD against the rollover FY 2019 appropriation data to effectuate these changes. In addition, perform adjustments where necessary in FY 2021 to adjust for changes since the previous budget request. Agencies are not required to make changes to the Current Year. Contractual positions must be in a specific location rather than be co-located within an administrative unit, and must always maintain at least a 1.00:\$20,000 FTE-to-salary ratio.

Contracts/Grants

Agencies should also have a list of specific contracts and grants that constitute real-time tracking of contractual services provided to the agency. This data includes duration, total cost, description, an easily-identifiable name indicative of the purpose (not simply the vendor name), and how much it is expected to cost over the course of the contract. Agencies are required to provide descriptions of the contracts and grants that describe its purpose and utility. Begin by making adjustments in the Contracts/Grants SD tab against the rollover FY 2019 appropriation (for the FY 2019 Actuals). Continue by planning funding changes for existing contracts and assessing changes in the FY 2021 budget request versus FY 2020. Small agencies may be able to complete this process in one work item per fiscal year, while large agencies are encouraged to break down contracts into subsidiary units for both ease and performance in the system. Keep in mind anticipated fund split changes in both FY 2020 and FY 2021, and track differences against the target using resources provided by the budget system and DBM. **Please be mindful of using the appropriate object 08 subobject and do NOT use 0899 “Miscellaneous” unless absolutely necessary.**

Non-DGS Real Estate Leases

Similarly to the Contracts/Grants process, agencies should have accumulated a list of real estate leases that have a specific duration, total cost, description, name, and cost of the lease. Make the requisite adjustments in FY 2019 to reconcile to the Actuals, and make changes where necessary in FY 2021.

All Other Expenditures

Agencies should begin using the Expenditures tab to allocate funds against non-Personnel 01 subobjects, non-Contractual salary 02 subobjects, and Object 03, 04, 05, 06, 07 (including 0701), 09, 10, 11, non-lease 13, and 14 subobjects. Virtually all agencies should have spent the interim developing strategies for how to budget these expenditures and begin planning the adjustments of the existing budget system data to reflect the newly-intended data for the FY 2021 agency budget request. Agencies should be cognizant of inflation rates, effects of the rollover from the previous fiscal year, and all specific programming that is included in the rollover and necessary in order to fund the agency within the target for FY 2021.

Use the Export/Import feature with formulas if you are more comfortable inputting whole numbers while working on the budget request instead of adjusted numbers.

FY 2021 Operating Budget Submission Requirements

- This can also help agencies quickly budget three year actuals or some other calculated budgeting methodology.
- The data uploaded into the “Expenditures” tab must reconcile to the SD tabs for contractual positions, contracts/grants, and non-DGS leases.
- For an example, see the exported BARS grid one the following page as well as the formula view of the same spreadsheet.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
	Unit	Program	Sub-Program	Object	Comptroller Subobject	Agency Subobject	Fund	PY 2016	PY 2017	PY 2018	CY 2019	BY 2020 Approved	FY 2020 Adjustment	Comment	Three Year Average
1				09	0901	0908	03	474	1291	1000	1200	1200	-278	3-yr actual avg	922
2				09	0902	0901	03	2279	1167	1365	2810	2810	-1206	3-yr actual avg	1604
3				09	0903	0925	03	0	196	0	0	0	65	3-yr actual avg	65
4				09	0904	0902	03	2049	2253	3999	4524	4524	-1757	3-yr actual avg	2767
5				09	0904	0902	09	2475	1800	0	0	0	1425	3-yr actual avg	1425
6				09	0912	0912	03	760	100	906	600	600	-11	3-yr actual avg	589
7				09	0917	0910	03	0	700	30	750	750	-507	3-yr actual avg	243
8				09	0930	0937	03	324	0	0	324	324	-216	3-yr actual avg	108
9				09	0951	0934	03	3059	1882	0	3059	3059	-1412	3-yr actual avg	1647
10				09	0999	0917	03	2479	6988	9872	6820	6820	-374	3-yr actual avg	6446
11				09	0999	0917	09	3596	2003	1678	4000	4000	-1574	3-yr actual avg	2426
12				09	0999	0918	03	538	1033	697	1000	1000	-244	3-yr actual avg	756
13				09	0999	0913	03	105	0	0	0	0	35	3-yr actual avg	35
14															

L	M	N	O	P
BY 2020 Approved	FY 2020 Adjustment	Comment		Three Year Average
1200	=P2-L2	3-yr actual avg		=ROUND((H2+I2+J2)/3,0)
2810	=P3-L3	3-yr actual avg		=ROUND((H3+I3+J3)/3,0)
0	=P4-L4	3-yr actual avg		=ROUND((H4+I4+J4)/3,0)
4524	=P5-L5	3-yr actual avg		=ROUND((H5+I5+J5)/3,0)
0	=P6-L6	3-yr actual avg		=ROUND((H6+I6+J6)/3,0)
600	=P7-L7	3-yr actual avg		=ROUND((H7+I7+J7)/3,0)
750	=P8-L8	3-yr actual avg		=ROUND((H8+I8+J8)/3,0)
324	=P9-L9	3-yr actual avg		=ROUND((H9+I9+J9)/3,0)
3059	=P10-L10	3-yr actual avg		=ROUND((H10+I10+J10)/3,0)
6820	=P11-L11	3-yr actual avg		=ROUND((H11+I11+J11)/3,0)
4000	=P12-L12	3-yr actual avg		=ROUND((H12+I12+J12)/3,0)
1000	=P13-L13	3-yr actual avg		=ROUND((H13+I13+J13)/3,0)
0	=P14-L14	3-yr actual avg		=ROUND((H14+I14+J14)/3,0)



Delete this column
before importing back
into BARS

Reference: Agency Adjustment Types in BARS

Adjustment Type	Description	PY	CY	BY	Stage	OBA Approval?
Agency Actuals Adjustment	Allows an agency to adjust their stated actuals for the Prior Year in whatever way they need to.	Y	N	N	Agency Actuals	N
Reorganization	Allows program changes where otherwise changes to the actuals year need to be balanced by program – please discuss with Kurt Stolzenbach at DBM.	Y	N	N	Agency Actuals	Y
CY Adjustment	Allows CY adjustments which are not budget amendments (i.e., realigning within program by fund type). Not a requirement for the budget request.	N	Y	N	Agency Working	N
Deficiencies	Agency deficiency requests for the Current Year.	N	Y	N	Agency Add'l Working	Y
Agency Adjustments	These are changes which agencies submit as an adjustment which do materially change programs, but fall within an agency's target (e.g. a reorganization between programs).	N	N	Y	Agency Request	N
Over the Target Requests	Agency "Over the Target" additional funding requests .	N	N	Y	Agency Add'l Request	Y
Reduction Options	Reduction options submitted by an Agency.	N	N	Y	Agency Add'l Request	Y
Position Reconciliation	Allows an agency to perform a position reconciliation which does not allow net changes to FTE counts. These are the only adjustments that may be submitted outside of the Budget Request Submission module.	N	N	Y	Baseline Adjusted	N

Building Blocks of the Budget

Set Staffing Levels and Salaries for Permanent Positions

- 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 during the Position Reconciliation exercise. 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.

Set Staffing Levels and Salaries for Contractual Positions

- 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 contractals. 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, level fund from FY 2020.
- 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?

Set All Other Controlled Subobject Expenditures

- Controlled subobjects are nondiscretionary. The amounts in the request must be exactly the same, by fund source, as those in the legislative appropriation. While BARS will validate this, the agency should ensure this is correct 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.

Set Any Other Mandated Expenditures

- 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).

In BARS - the statewide solution for budget development and analysis - agencies submit adjustments against the baseline budget provided in BARS in order to create and submit the budget request. The majority of DA-forms that were required prior to FY 2020 have been eliminated because BARS now captures this supporting detail. For a list of remaining DA-form requirements, see the agency checklist, [Section I.3](#) (and see other sections of budget instructions regarding specific changes from DA-forms to BARS).

Submission Methodology

Submitting Adjustments in BARS: Agencies will have an FY 2021 budget target “released” as the “Agency Request” stage in BARS. Agencies can view this baseline and then make adjustments to finalize the request. Agencies will also review and update FY 2019 and FY 2020 data in separate adjustments as needed.

Targets: Agency General Fund and Special Fund Targets can be viewed in BARS in the Budget Request Submission (BRS) Module. Specific target adjustments will be entered at the line-item level by OBA.

✎ **An important note regarding Supporting Detail (previously “DA-Forms”):** Unlike the FY 2020 budget submission where agencies had to submit supporting detail for all three years, and had to zero out “ZZZ” line-items in the budget, for FY 2021 all Supporting Detail tabs will be prepopulated with the detailed information provided in the previous submission. This means that these lines of detail do not need to be entered from scratch, but instead just need to be adjusted to the extent the detail changed from the previous year.

- FY 2017 and FY 2018 Actual Expenditures – prepopulated by BARS, cannot be adjusted.
- ✎ FY 2019 Actual Expenditures – The starting point for FY 2019 actual expenditures will be the FY 2019 working appropriation. Agencies are asked to correct this data as in previous years by submitting BARS adjustment(s) for FY 2019. There will be no direct connection to FMIS data.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2019 adjustments to update the supporting information currently in the system for the FY 2019 working appropriation.

- FY 2020 Agency Working Appropriation – prepopulated by BARS from the FY 2020 Legislative Appropriation. Agencies can submit adjustments to restate the FY 2020 appropriation within a program. Realignment within programs are permitted per usual but, ***no agency-submitted budget amendments should be included in this column. OBA will add amendments in later in the budget process.***

Agencies with approved reorganizations should contact their OBA analyst for guidance.

In general, agencies should not need to perform adjustments to the Supporting Detail for FY 2020.

- FY 2021 Request – prepopulated by BARS using the FY 2020 Legislative Appropriation, including target adjustments by DBM, updated object 01 data from any position reconciliation work performed by the agency, as well as “locked” controlled subobjects.

Agencies will need to complete FY 2021 adjustments to update the Supporting Detail tabs when adjusting budget line items for contractual positions, object 08 contracts, object 12 grants, and object 13 rent.

Agency Budget Justifications

Agencies will be submitting the FY 2021 budget through BARS, similar to prior years with HOB0. Many of the DA Forms (now “Supporting Detail” or “SD”) and other supporting information previously required are now to be submitted through BARS. In addition to the budget detail and the SD information, agencies should provide additional supporting budget information and detail. Agencies are able to input data into the “Comment” column in most grids within BARS, and are encouraged to use that method to provide detail down to the line item level as needed. **Agencies are strongly encouraged to continue to do whatever work was previously performed outside of the system and shared with DBM prior to FY 2020.**

✎ 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. **Agencies should not input changes related to proposed or approved budget amendments into the FY 2020 working appropriation.** Rather, agencies will submit the change detail in a DA-28 form and their Office of Budget Analysis (OBA) analyst will add the change to BARS. Note: DBM will process the statewide COLA/SLEOLA amendments early in the fiscal year and they will be reflected in the FY 2020 agency working appropriation.

Guidance for Current Year Appropriation Adjustments

Type of Adjustment	Include in FY 2020 Agency Working 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 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

Agencies are encouraged to review their agency's units, programs, subprograms, or agency subobjects in BARS through the Agency Administration - COA Maintenance tab. The BARS Chart of Accounts (COA) must be up-to-date in order for an agency to select valid account codes when making adjustments. Therefore, agencies are encouraged to update this information prior to budget development.

Agencies may wish to set-up new subprograms to provide a greater level of detail, to more easily track the budget for a particular project, or to budget a new agency activity. However, please note that subprograms MUST NOT BE DISABLED in BARS as they may be relevant for historical data.

Agencies should follow the process below to update the agency COA:

1. **Agency Adjustment (Subprograms)** - An agency approver can create the subprogram adjustment in BARS using the Agency Administration- COA Maintenance tab. When complete, the user should e-mail dlbudgethelp_dbm@maryland.gov with the BARS item # so that the adjustment can be approved and released. Agencies must include a subprogram description with each subprogram that is created.
2. **OBA Adjustment (Subobjects, Units and Programs)** – Agencies can submit requests for COA updates that require more substantial agency subobject, unit or program updates. The agency should submit these updates via an Excel spreadsheet by e-mail to dlbudgethelp_dbm@maryland.gov and CC: your OBA budget analyst. The Budget Processing Team (BPT) will reply by e-mail when updated and approved in BARS.

Modifications to the BARS COA account code structure (adds or edits) are not part of the FMIS and Workday interfaces. **Agencies will need to update account codes separately in FMIS and Workday as appropriate.**

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 Contractual Positions Supporting Detail (SD) module within BARS budget adjustments. Note that this year, agencies will only need to enter detail for any changes from FY 2020 to the Budget Year (BY) in FY 2021, as well as any necessary edits to the Prior Year (PY) actuals in FY 2019.**

Agencies should take a “zero-based” approach to budgeting contractual positions. Any contractual position that can be eliminated should not be renewed (reductions can be initiated in FY 2020) and should not be funded in FY 2021.

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 chooses to adjust contractual salaries that is their prerogative, but funding must be found within the budget target.

✎ Social Security or FICA (0213)

The Contractual SD tab in BARS will calculate 0213 based on the salaries entered in 0220. 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 \$130,223 is multiplied by 0.0765. The result is the amount for FICA (0213) for that position.

FICA for each contractual annual salary greater than \$130,223 is calculated in BARS as follows:

- (1) Multiply \$130,223 by 0.0765.
- (2) Multiply the difference between the annual salary and \$130,223 by 0.0145.
- (3) Add result of first two calculations to get the total 0213 amount per position.

✎ Unemployment Compensation Insurance (0214)

The Contractual SD tab in BARS will calculate 0214 based on the salaries entered in 0220. BARS will multiply the amount in subobject 0220 by 0.28%.

Contractual Health Insurance (0217)

Agencies should budget the same level as the FY 2020 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 2021, each agency should budget contractual turnover based on the agency’s turnover rate for permanent positions **plus an additional 4.21% to account for a “reasonable” vacancy rate for the 11 annual holidays that contractual employees will not receive**

compensation for in FY 2021. For example, if the vacancy rate for permanent positions in a given program is zero, 4.21% should be the turnover rate, since the employees will not receive compensation for the 11 holidays. If the vacancy rate for permanent positions is 5%, the total turnover will be 9.21%. The turnover rate used for a subprogram (or program if subprograms are not used) may be reported using the comment field in BARS.

All agencies, except higher education institutions, should report supporting detail on the Contractual Positions SD module in BARS. Higher education institutions should report supporting full-time equivalent (FTE) and salary detail per employee category in accordance with the assigned DBM budget analyst's instructions.

Contractual Employees Supporting Detail (SD)

This module in BARS replaces the prior DA-22 form. The totals for the Actual, Appropriation and Request years in the Contractual Positions tab in BARS will set the budgetary amounts for Comptroller Subobject 0220 for each subprogram for both dollars and FTEs for each year. **Agencies must fill out all sections of the SD module within separate adjustments for each year for contractual positions. These SD tabs must reflect the total amount for 0220 in each fiscal year by fund type.**

Unit/Program/Sub-Program Columns: Data supporting contractual employment must be completed at the subprogram level of detail in order to validate in the agency budget adjustment.

Comptroller Subobject: Agencies should select subobject 0220.

Fund: This column should record one of the following codes for the fund type supporting the contractual position each year (01 General Funds, 03 Special Funds, 05 Federal Funds, 07 Non-Budgeted Funds, 09 Reimbursable Funds, 40 Current Unrestricted Funds, and 43 Current Restricted Funds). If there are multiple fund types per contractual position, create a second line to indicate the portion (including total FTEs) that belongs to that secondary fund type.

Class Code: 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.

Working Title: This column indicates the title of the provided Class Code and will be pre-populated by BARS based on the selected class code.

Job Purpose/Description: Enter a brief description of the need for the contractual position(s), including any additional justification.

Actual, Current Appropriation, and Request Years: Agencies must report contractual data for each of the three fiscal years to support the FY 2021 Budget Submission.

Fiscal Year FTE Adjustment: If the position is full-time, indicate "1.00." Otherwise, indicate the percentage (to the nearest hundredth) of the position used for each year. A total should be provided for this column. One 1.00 FTE that is funded by multiple fund types should be split across multiple Contractual lines, with a 0.50 general fund line and a separate 0.50 special fund line indicating a contractual position budgeted 50/50 GF/SF.

Fiscal Year Dollars Adjustment: Record the total salary for the contractual position, excluding Social Security or other fringe benefits. These amounts will set the 0220 funds for each reported year at the level (i.e., subprogram) where contractual employees are reported. Total funds in each line must maintain a 1.00:\$20,000 FTE-to-salary ratio.

Comment: Enter any additional detail to report for the position, such as contractual turnover rate.

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.

All contractual conversions should be requested as over-the-target (OTT) request adjustments, 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 2020 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. See [Section A.1](#) for further guidance on contractual conversions.

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.

✍ DoIT Radio Allocation (0305)

With the exception of radios, telecommunications costs for services centrally managed by the Department of Information Technology (DoIT) are no longer included in subobject 0305 – they have been wrapped into the DoIT Services Allocation (0876). **FY 2021 funding will match the FY 2020 legislative appropriation by fund for 0305 in BARS. The amount in 0305 is restricted and cannot be used for another purpose without the approval of DBM.** DoIT will develop FY 2021 estimated costs for radios this fall, and DBM will work with the DoIT to implement those changes during the budget closing process in December 2019.

Cell Phone Expenditures (0306)

Agencies must allocate costs for all cellular phones, personal data assistants (PDAs) and tablets using subobject 0306.

Telecommunications Capital Leases (0322)

An agency's portion of current or anticipated FY 2021 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, FY 2021 funding will match the FY 2020 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 costs include tolls, parking fees, and the private mileage reimbursement rate of 58.0 cents per mile. (Note that the mileage reimbursement rate is tied to the Federal reimbursement rate and usually changes in January each year and is updated in the State travel regulations. The rate can change mid-year under extraordinary circumstances, and agencies will be notified during those instances.) Meals may be reimbursed in accordance with State travel regulations at the following amounts:

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

Subobject 0402 should be used to budget for conference fees, necessary hotels, and other in-state travel costs not included in 0401. Participation in conferences, seminars, and training should be limited to the direct mission of an agency. Using the comment field in BARS to provide details of each planned trip will aid in budget analysis.

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

Subobjects 0403 and 0404 should be budgeted similarly to the “In-State Travel” objects above. Please refer to the State travel regulations for out-of-state reimbursement amounts.

Corporate Purchasing Card (0495)

Agencies should not budget planned expenditures under subobject 0495. Agencies should budget expenditures in the appropriate subobject listed above.

Please refer to the State travel regulations on the DBM website for further guidance:

<http://www.dbm.maryland.gov/Pages/TravelManagementServices.aspx>

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 2019 actual adjusted by an inflation rate. The methodology used to calculate Fuel and Utilities requests should be explained in a line-item comment in the BARS adjustment. Agencies should include any necessary adjustments related to space utilization in the calculation.

Inventory of Buildings: Agencies should use the line-item comment field in BARS to indicate the square footage of each building served by the fuel and utilities included in the FY 2021 budget request. This information should be specified on a line item basis for each of the buildings included under the particular subobject, following an example similar to “Gas heat/Electricity for X square feet for Field Office in Cumberland.”

Fuel – Natural Gas/Propane (0606): Agencies that use natural gas procured by the Department of General Services (DGS) should request FY 2021 funding of -2.8% compared to FY 2019 actual expenditures.

Utilities – Electricity (0620): Agencies consuming electricity procured by DGS should request FY 2021 funding of 3.8% over the FY 2019 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): Agencies should use subobject 0697 if the Maryland Environmental Service (MES) provides water, sewage or facility operation services. Agencies should request FY 2021 funding equal to the FY 2020 appropriation by fund for 0697. DBM will update the figures for FY 2021 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 2019. If an agency plans to initiate a new EPC and/or SALP loan, the amounts on the schedule should be increased. Agencies should provide an itemization of additions and subtractions in the comment field for the line item in BARS. The itemizations should clearly indicate how the request is derived and why it differs from the schedule. Questions should be directed to Carissa Ralbovsky at carissa.ralbovsky@maryland.gov.

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

Agency Code	Name	EPC Amount FY 2021	SALP Amount FY 2021	Total 0698
D28	MD STADIUM AUTHORITY	\$981,953	\$101,000	\$1,082,953
D55	MD DEPT OF VETERAN AFFAIRS	\$56,888	\$10,754	\$67,642
D90	CANAL PLACE AUTHORITY		\$13,496	\$13,496
H00	DEPT OF GENERAL SERVICES	\$1,594,297		\$1,594,297
J00B	MD STATE HIGHWAY ADMIN	\$1,839,576	\$325,000	\$2,164,576
J00D	MD PORT ADMINISTRATION	\$968,374	\$157,000	\$1,125,374
J00E	MOTOR VEHICLE ADMIN	\$174,925	\$157,423	\$332,348
J00H	MD TRANSIT ADMIN	\$1,292,563		\$1,292,563
J00I	MD AVIATION ADMIN	\$1,609,123	\$96,000	\$1,705,123
L00	MD DEPT OF AGRICULTURE	\$195,626	\$35,014	\$230,640
M00	MD DEPT OF HEALTH	\$3,194,317	\$115,846	\$3,310,163
Q00	DEPT OF PUBLIC SAFETY AND CORRECTIONAL SERV	\$2,494,119	\$77,692	\$2,571,811
R00	STATE DEPT OF EDUCATION	\$169,768		\$169,768
R30B22	UM COLLEGE PARK	\$1,844,329	\$451,801	\$2,296,130
R30B28	UNIVERSITY OF BALTIMORE	\$651,742		\$651,742
R30B34	UM CENTER FOR ENVIRO SCIENCE	\$149,376	\$142,539	\$291,915
V00	DEPARTMENT OF JUVENILE SERVICES	\$479,235	\$77,700	\$556,935
W00	MD STATE POLICE	\$485,385	\$20,200	\$505,585

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 2021 vehicle needs within the FY 2021 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.

Agencies must submit the FY 2021 budget request for vehicles with a [DA-8 form](#), which are in Excel format, described in additional detail later in this section.

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 2021. *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 (SUVs) (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 using the comment field in BARS.

In light of the legislative reduction for funding for vehicles statewide, agencies are encouraged to consider purchasing alternatively fueled or electric vehicles if requesting vehicles in FY 2021.

✎ **The budget adjustment for new and replacement vehicles should be made using the [DA-8](#), which replaces the prior Vehicles Supporting Detail (SD) tab but includes virtually all of the same data.**

“Comment Column” Each agency should provide justification and/or itemization of requested items.

DA-8 Detail Each agency must fill out all sections of the DA-8 for replacement or additional vehicles for FY 2021, but not for prior year budgeted vehicles. The DA-8 must reflect the total amount for new vehicle purchases (0701 or similar subobject) by subprogram by fund type.

Agencies must choose between the following options in the “Vehicle Category” column:

Sedans	Rail
LTVs	Buses
Watercraft	Heavy Trucks
Aircraft	Misc./Other

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.

Agencies must also choose between the following options in the “Alternative Fuel” column:

None	Hybrid
CNG	Ethanol
Flex	

Each agency also should include the following information in the comment field:

- Explanation of why low-mileage replacement vehicles should be considered for approval (damaged beyond economical repair, will incur extraordinary maintenance costs, etc.).
- Reason that vehicles are being replaced with a different vehicle type.

Agencies, such as the Maryland Department of Transportation and the Department of Natural Resources, that apply “add-on” characteristics to vehicles must use the Add-On Value and Comment column in the Vehicles tab to indicate the price and detail for those purchases.

Vehicle requests made during FY 2021 are discouraged, and consideration of such requests will be limited. If an agency determines that an unscheduled vehicle replacement is needed during FY 2021, the agency will be expected to substitute the vehicle replacement with a scheduled FY 2021 replacement. Out-of-schedule vehicle requests due to “new” programs and federal funding must be submitted as a deficiency request for FY 2021.

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 justification for Gas and Oil and Maintenance and Repair should be provided using a brief explanation in the “Comment” column with a rate per mile (see [Section B.14](#) - Standard Rates and Schedules), e.g., “\$X per mile for 10 vehicles with 10,000 miles driven annually” or actual expenditures plus a reasonable inflation assumption.

Auto Insurance (0704)

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

Commute Charges (0789)

DBM’s Fleet Administration Unit 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 2021 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 2021 budget request at a subprogram or program total level. *Please note that the actual FY 2021 schedule to be used will be developed near the beginning of FY 2021 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 Joe Consoli, DBM Fleet Administration Unit, at (410) 260-7195 or Joseph.consoli@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 Maryland State Police (MSP) Police Sedan, Unidentified (Non-Ethanol): For use by MSP, 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 (All-Wheel Drive (AWD)): For use by MSP, 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.

LIGHT 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; has a 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 (8) 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.

- | Type | Description |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. Gross Vehicle Weight Rating (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' 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 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 2021

Type No		Description	Estimated Vehicle Pricing
1	-	Standard State Sedan, Gas	\$16,254.00
1-E	-	Fully Electric Compact Sedan	\$29,268.00
1-H	-	Hybrid State Sedan	\$24,697.00
1-PH	-	Plug-In Hybrid	\$26,697.00
2	-	Mid-Size Sedan (formerly type 1M)	\$17,650.00
2-H	-	Hybrid Executive Sedan	\$25,462.00
2-PH	-	Plug-In Hybrid Executive Sedan, FWD	\$30,743.00
3	-	Full-Size Sedan – (Executive Sedan)	\$21,362.00
3-C	-	Full-Size Sedan, Flex Fueled-E85 (Executive Sedan)	\$21,362.00
4-1-R6	-	Full Size Sedan, Certified Police Pursuit Rated, V-6 Engine, RWD	\$22,541.00
4-1-A8	-	Full Size Sedan, Certified Police Pursuit Rated, V-8 Engine, AWD	\$24,541.00
4-1-R8		Full Size Sedan, Certified Police Pursuit Rated, V-8 Engine, RWD	\$23,471.00
4H	-	Certified Police Pursuit Rated, 4 Cylinder, AWD, Hybrid	\$28,022.00
4-6-P	-	½ Ton Pick-up Truck, 4WD, 4x4, Police Special Services (formerly type 6P)	\$25,931.00
4-9-P	-	Compact Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated	\$28,983.00
4-10-P	-	Mid-Size Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated	\$31,660.00
4-10-M-P	-	Mid-Size Utility Vehicle, AWD or 4x4 Certified Police Pursuit Rated	\$28,983.00
4-10M-PH	-	Mid-Size Utility Vehicle, AWD or 4X4 Certified Police Pursuit Rated	\$30,983.00
5	-	Mid-Size Pick-up Truck Extended Cab, RWD	\$26,343.00
5-1	-	Mid-Size Pick-up Truck, Extended Cab. 4x4	\$27,777.00
6-C	-	½ Ton Pick-Up Truck (E-85) V6 Engine, 6.4ft. Extended Cab	\$18,951.00
7-L	-	¾-Ton Pick-up Truck, Gas (Crew Cab) 6.4ft. bed	\$26,207.00
7-X	-	¾ Ton Pick –up Truck, Gas (Extended Cab) 6.4ft. bed	\$24,735.00
7-R	-	¾ Ton Pick-up Truck, Gas (Regular Cab) 8ft. bed	\$22,785.00
8-L	-	1-Ton Pick-up Truck, Gas (Crew Cab) 6.4ft bed	\$28,433.00

Type No		Description	Estimated Vehicle Pricing
8-LL	-	1 Ton Pick-up Truck Gas (Crew Cab) 8ft. bed	\$26,486.00
8-X	-	1 Ton Pick-up Truck, Gas (Extended Cab) 6.4ft. bed	\$27,049.00
8-XX	-	1 Ton Pic-up Truck with Extended Cab & 8ft bed	\$25,102.00
8-R	-	1 Ton Pick-up Truck (Regular Cab) 8ft, bed	\$24,934.00
9	-	Compact Utility Vehicle Gas 4WD	\$22,332.00
9-H	-	Compact Utility Vehicle, AWD or 4x4, Hybrid	\$24,332.00
10	-	Full Size Utility Vehicle, AWD or 4x4	\$34,129.00
10-1	-	Full-Size Utility, Extended E85	\$37,230.00
10-C	-	Full-Size Utility with Console (Ethanol E-85)	\$34,129.00
10-PH	-	Full-Size Utility Vehicle w/Part-time 4WD (Plug-in Hybrid) 4x4	\$36,129.00
10-M	-	Mid-Size Utility Vehicle, AWD or 4x4	\$26,612.00
11	-	Mini-Van/Wagon, 7 Passenger	\$22,876.00
11-PH	-	Mini-Van/Wagon, 7 Passenger, Plug-in, Hybrid	\$24,876.00
12	-	Mini-Van, 7 Passenger, Mobility	\$39,449.00
12C	-	Mini-Van/Wagon, 7 Passenger, Mobility, Flex Fueled (E-85)	\$39,449.00
12H	-	Mini-Van/Wagon, 7 Passenger, Mobility, Hybrid	\$41,449.00
12-PH	-	Mini-Van, 7 passenger, Mobility, Plug-in Hybrid	\$41,494.00
13	-	Full Size Eight (8) Passenger Van	\$24,892.00
14	-	Full Size Van, 12 Passenger, Mobility	\$25,766.00
14-D	-	Full Size, 12 Passenger, Mobility, Diesel	\$31,766.00
16	-	Mini Cargo Van, Compact Specialty	\$19,250.00
16-C	-	Mini Cargo Van, Compact Specialty, Ethanol (E-85)	\$19,250.00
17	-	¾ Ton Cargo Van	\$21,563.00
18	-	Full Size, 1-Ton Cargo Van	\$23,444.00
18-D	-	Full Size, 1 Ton Cargo Van, Diesel	\$29,500.00
20	-	Truck – Regular Cab and Chassis – 16,000 lbs. GVWR	\$40,000.00
20-D	-	Truck – Regular Cab and Chassis-16,000 lbs. GVWR Diesel	\$48,000.00
20-3	-	Dump Stake Body to fit Type 20 Cab and Chassis	\$50,000.00
20-4	-	Dump Stake Body with Hydraulic Tailgate to fit Type 20 Cab and Chassis	\$54,000.00
20-5	-	14' Van Body to fit Type 20 Cab and Chassis	\$52,000.00

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
2013	1,525	6,693	8,347	3,231	2,468	4,513	6,638
2014	1,858	6,381	9,746	2,589	2,561	5,156	6,055
2015	2,216	7,953	10,195	2,500	2,725	7,490	7,346
2016	1,876	6,738	11,116	4,981	3,404	5,799	7,664
2017	2,778	8,714	12,103	4,500	4,456	8,052	9,332
2018	2,833	10,949	16,914	4,884	5,075	9,910	9,442

B.7.4 VEHICLE COMMUTE DEDUCTION CHART – FY 2021

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	\$3.15	\$4.34	50	\$157.25	\$216.75	99	\$311.36	\$429.17
2	\$6.29	\$8.67	51	\$160.40	\$221.09	100	\$314.50	\$433.50
3	\$9.44	\$13.01	52	\$163.54	\$225.42	101	\$317.65	\$437.84
4	\$12.58	\$17.34	53	\$166.69	\$229.76	102	\$320.79	\$442.17
5	\$15.73	\$21.68	54	\$169.83	\$234.09	103	\$323.94	\$446.51
6	\$18.87	\$26.01	55	\$172.98	\$238.43	104	\$327.08	\$450.84
7	\$22.02	\$30.35	56	\$176.12	\$242.76	105	\$330.23	\$455.18
8	\$25.16	\$34.68	57	\$179.27	\$247.10	106	\$333.37	\$459.51
9	\$28.31	\$39.02	58	\$182.41	\$251.43	107	\$336.52	\$463.85
10	\$31.45	\$43.35	59	\$185.56	\$255.77	108	\$339.66	\$468.18
11	\$34.60	\$47.69	60	\$188.70	\$260.10	109	\$342.81	\$472.52
12	\$37.74	\$52.02	61	\$191.85	\$264.44	110	\$345.95	\$476.85
13	\$40.89	\$56.36	62	\$194.99	\$268.77	111	\$349.10	\$481.19
14	\$44.03	\$60.69	63	\$198.14	\$273.11	112	\$352.24	\$485.52
15	\$47.18	\$65.03	64	\$201.28	\$277.44	113	\$355.39	\$489.86
16	\$50.32	\$69.36	65	\$204.43	\$281.78	114	\$358.53	\$494.19
17	\$53.47	\$73.70	66	\$207.57	\$286.11	115	\$361.68	\$498.53
18	\$56.61	\$78.03	67	\$210.72	\$290.45	116	\$364.82	\$502.86
19	\$59.76	\$82.37	68	\$213.86	\$294.78	117	\$367.97	\$507.20

FY 2021 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	\$62.90	\$86.70	69	\$217.01	\$299.12	118	\$371.11	\$511.53
21	\$66.05	\$91.04	70	\$220.15	\$303.45	119	\$374.26	\$515.87
22	\$69.19	\$95.37	71	\$223.30	\$307.79	120	\$377.40	\$520.20
23	\$72.34	\$99.71	72	\$226.44	\$312.12	121	\$380.55	\$524.54
24	\$75.48	\$104.04	73	\$229.59	\$316.46	122	\$383.69	\$528.87
25	\$78.63	\$108.38	74	\$232.73	\$320.79	123	\$386.84	\$533.21
26	\$81.77	\$112.71	75	\$235.88	\$325.13	124	\$389.98	\$537.54
27	\$84.92	\$117.05	76	\$239.02	\$329.46	125	\$393.13	\$541.88
28	\$88.06	\$121.38	77	\$242.17	\$333.80	126	\$396.27	\$546.21
29	\$91.21	\$125.72	78	\$245.31	\$338.13	127	\$399.42	\$550.55
30	\$94.35	\$130.05	79	\$248.46	\$342.47	128	\$402.56	\$554.88
31	\$97.50	\$134.39	80	\$251.60	\$346.80	129	\$405.71	\$559.22
32	\$100.64	\$138.72	81	\$254.75	\$351.14	130	\$408.85	\$563.55
33	\$103.79	\$143.06	82	\$257.89	\$355.47	131	\$412.00	\$567.89
34	\$106.93	\$147.39	83	\$261.04	\$359.81	132	\$415.14	\$572.22
35	\$110.08	\$151.73	84	\$264.18	\$364.14	133	\$418.29	\$576.56
36	\$113.22	\$156.06	85	\$267.33	\$368.48	134	\$421.43	\$580.89
37	\$116.37	\$160.40	86	\$270.47	\$372.81	135	\$424.58	\$585.23
38	\$119.51	\$164.73	87	\$273.62	\$377.15	136	\$427.72	\$589.56
39	\$122.66	\$169.07	88	\$276.76	\$381.48	137	\$430.87	\$593.90
40	\$125.80	\$173.40	89	\$279.91	\$385.82	138	\$434.01	\$598.23
41	\$128.95	\$177.74	90	\$283.05	\$390.15	139	\$437.16	\$602.57
42	\$132.09	\$182.07	91	\$286.20	\$394.49	140	\$440.30	\$606.90
43	\$135.24	\$186.41	92	\$289.34	\$398.82	141	\$443.45	\$611.24
44	\$138.38	\$190.74	93	\$292.49	\$403.16	142	\$446.59	\$615.57
45	\$141.53	\$195.08	94	\$295.63	\$407.49	143	\$449.74	\$619.91
46	\$144.67	\$199.41	95	\$298.78	\$411.83	144	\$452.88	\$624.24
47	\$147.82	\$203.75	96	\$301.92	\$416.16	145	\$456.03	\$628.58
48	\$150.96	\$208.08	97	\$305.07	\$420.50	146	\$459.17	\$632.91
49	\$154.11	\$212.42	98	\$308.21	\$424.83	147	\$462.32	\$637.25

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

Agency Code	Agency Name	FY 21 0704	Agency Code	Agency Name	FY 21 0704
B75	General Assembly/Legislative Services	708	H00	Department of General Services	
C00	Judiciary	13,700	A01	Office of the Secretary	4,994
C80	Office of the Public Defender	540	B01	Office of Facilities Security	4,860
C81	Office of the Attorney General	1,870	C01	Office of Facilities Ops & Maint	16,920
C82	Office of the State Prosecutor	540	D01	Office of Procurement & Logistics	1,980
C90	Public Service Commission	5,097	E01	Office of Real Estate	1,080
C98	Workers' Compensation Commission	360	G01	Office of Facilities Planning	4,680
D10	Executive Dept-Governor	1,534	J00	Department of Transportation	
D13	Maryland Energy Administration	180	A01	Secretary's Office	6,165
D15	Boards Commissions & Offices	1,980	B01	State Highway Administration	644,038
D16	Secretary of State	540	D00	Maryland Port Administration	56,078
D17	Historic St. Mary's City Commission	3,780	E00	Motor Vehicle Administration	28,634
D26	Md Dept of Aging	360	H01	MD Transit Administration	74,520
D28	Md Stadium Authority	3,600	I00	Maryland Aviation Administration	110,365
D30	Md Food Center Authority	7,113	J00	MD Transportation Authority	407,863
D38	State Board of Elections	180	K00	Department of Natural Resources	
D40	Department of Planning	7,920	A01	Office of the Secretary	31,464
D50	Military Department	25,827	A02	Forest Service	59,220
D53	MD Inst for Emergency Medical Services	6,308	A03	Wildlife & Heritage Service	60,300
D55	Department of Veterans Affairs	17,864	A04	Maryland Park Service	165,780
D60	State Archives	540	A05	Land Acquisition & Planning	1,260
D70	Maryland Automobile Insurance Fund	1,342	A06	Licensing and Registration Service	360
D80	Maryland Insurance Administration	1,670	A07	Natural Resources Police	85,860
D90	Canal Place Preservation & Dev. Auth.	180	A09	Engineering & Construction	10,980
D99	Office of Administrative Hearings	1,260	A10	Critical Area Commission	180
E00	Comptroller of the Treasury		A12	Resource Assessment Service	9,000
A01	Office of the Comptroller	12,505	A13	Maryland Environmental Trust	360
E20	State Treasurer		A14	Chesapeake and Coastal Service	2,340
B01	Treasury Management	180	A17	Fishing and Boating Services	51,660
E50	Dept of Assessments & Taxation	1,302	L00	Department of Agriculture	
E75	State Lottery & Gaming Control Agency	16,538	A11	Office of the Secretary	10,221
E80	Property Tax Assessment Appeals Board	180	A12	Office of Marketing	9,360
F10	Dept of Budget & Management		A14	Office of Plant Indust. & Pest Mgmt	23,040
A01	Office of the Secretary	1,050	A15	Office of Resource Conservation	14,940
F50	Department of Information Technology	720			
G20	MD State Retirement & Pension Systems	360			

FY 2021 Operating Budget Submission Requirements

Agency Code	Agency Name	FY 21 0704	Agency Code	Agency Name	FY 21 0704
M00	Maryland Department of Health		Q00	Dept. of Public Safety and Corr. Serv	
A01	Office of the Secretary	13,010	A01	Office of the Secretary	30,277
B01	Regulatory Services	6,300	A02	Deputy Secretary for Operations	24,120
F01	Dep Sec for Public Health Serv	2,160	A03	Maryland Correctional Enterprises	26,460
F03	Prevention & Health Promot. Admin.	122,400	B01	Division of Correction Headquarters	2,340
F05	Office of The Chief Medical Examiner	720	C01	Md Parole Commission	1,980
I03	Western Maryland Center	1,620	C02	Division of Parole & Probation	6,660
I04	Deer's Head Center	1,260	D00	Patuxent Institution	2,700
L04	Thomas Finan Hospital Ctr	4,500	G00	Police & Corr Training Commissions	14,220
L05	Reg Inst for Children & Adoles-Balto	1,800	N00	Maryland Comm on Corr. Standards	180
L07	Eastern Shore Hospital Ctr	3,780	R02	Corrections - West	32,220
L08	Springfield Hospital Ctr	16,200	R03	Div of Parole and Probation - West	6,480
L09	Spring Grove Hospital Ctr	12,960	S02	Corrections - East	46,980
L10	Clifton T Perkins Hospital Ctr	3,060	S03	Div of Parole and Probation - East	14,940
L11	John L. Gildner Reg Inst. for Child	1,980	T03	Div of Parole and Probation - Central	6,480
L15	Behavioral Health Admin Fac. Maint	900	T04	Detention - Pretrial	7,560
M01	Dev Disabilities Admin	1,440	R00	State Dept of Education	
M05	Holly Center	38,520	A01	Headquarters	18,846
M06	DDA- Court Involved Delivery Sys.	900	R13	Morgan State Univ	19,534
M07	Potomac Center	3,600	R14	St Mary's College of MD	13,799
M15	Dev Disabilities Admin Facility Maint	540	R15	Md Public Broadcasting Comm	3,458
Q01	Medical Care Programs Admin	720	R30	University System of Maryland	
R01	Health Regulatory Commission	1,440	R31	UoM, Baltimore Campus	14,721
N00	Department of Human Services		R32	UoM, College Park Campus	296,509
A01	Office of the Secretary	13,751	R23	Bowie State University	10,729
B00	Social Services Admin	900	R24	Towson University	47,622
E01	Operations Office	4,500	R35	UoM, Eastern Shore	36,540
F00	Office of Tech. for Human Services	900	R26	Frostburg State University	23,075
G00	Local Dept. Operations (Soc. Serv)	62,280	R27	Coppin State University	10,404
H00	Child Support Enforcement Admin	1,260	R28	University of Baltimore	2,710
I00	Family Investment Administration	1,080	R29	Salisbury University	28,980
P00	Department of Labor		R40	UoM, University College	1,260
B01	Division of Administration	5,963	R41	UoM, Baltimore County	37,666
D01	Div of Labor & Industry	5,760	R44	UoM, Ctr for Envir Science	12,609
G01	Div of Workforce Development	3,240	R46	Univ System of Md, Hdqtr	540
H01	Office of Unemployment Insurance	1,080	R62	Md Higher Education Commission	562
			R95	Baltimore City Community College	4,459
			R99	Md School for Deaf	5,220

Agency Code	Agency Name	FY 21 0704
S00	Dept of Housing & Comm Dev	
A27	Division of Finance and Admin	5,400
T00	Dept of Business & Economic Dev	
A00	Office of Secretary	2,160
F00	Div of Business & Industry Sect. Dev	1,080
U00	Department of the Environment	
A01	Office of the Secretary	7,774
A04	Water Management Admin	19,440
A06	Land Management Administration	12,240
A07	Air And Radiation Mgmt Admin.	5,940
A10	Coordinating Offices	29,160
U10	Maryland Environmental Service	141,127
V00	Department of Juvenile Services	
D01	Office of the Secretary	540
D02	Departmental Support	25,174
E01	Residential & Community Operations	21,060
G01	Region 1- Baltimore City	2,160
H01	Region 2 - Central Region	8,460
I01	Region 3 - Western Region	9,180
J01	Region 4 - Eastern Region	2,160
K01	Region 5 - Southern Region	3,240
L01	Region 6 - Metro Region	3,420
W00	Department of State Police	
A01	Maryland State Police	587,503
A02	Fire Prevent. Comm and Fire Marshal	14,888

B.8 CONTRACTUAL SERVICES – OBJECT 08

Contracts (Object 08)

The Contract/Grant Supporting Detail (SD) tab is required for each program or subprogram with budgeted contracts. **Agencies will be responsible for providing complete contract detail for each year for the Contract/Grant SD tab, including detailed descriptions that outline the purpose of the specific contract.** Where contracts are funded in various subprograms or with multiple fund types, there should be an entry for each funding component for each contract. Agencies are responsible for creating their own convention for reporting purchase orders (POs) in situations where there are overarching multi-year contracts from a vendor/grantee as well as single fiscal year contracts from the same vendor/grantee.

- Each contract greater than \$50,000 must be listed separately.
- Contracts less than \$50,000 must be included on one line (not listed separately) for each subprogram, selecting “Miscellaneous” or “Miscellaneous Contract” as the contract name. *These should be budgeted using the correct Comptroller subobject, and agencies should avoid budgeting any expenses in subobject 0899.*
- Agencies should provide a subtotal of actual, appropriation, and request amounts at the subobject level of detail for each subprogram.

✍ **The Contracts/Grants “upper grid” is now set aside as a separate maintenance screen in BARS for the FY 2021 budget request. Agencies can manage contract detail, add additional contracts, and merge contracts into single lines through this maintenance screen. All contract/grant lines in the Contracts/Grants SD tab must refer back to this maintenance screen.**

✍ **New for the FY 2021 budget request, the threshold for reporting individual contracts is \$50,000 instead of \$25,000.**

The components of complex "lump sum" line-item requests should be detailed and justified, preferably using the description or comment fields in BARS, with rates and units of service for all components. Line-item requests for simpler amounts may also be justified using the comment field in BARS.

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.

Agencies are encouraged to use the “Comments” column where needed in order to provide this additional information.

It is strongly recommended 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.

Separate guidance on the technical elements of completing the Contract/Grant SD tab will be provided by DBM.

✎ Department of Information Technology (DoIT) Services Allocation (0876)

During the FY 2020 budget development process, DBM worked with DoIT to consolidate the various DoIT-related costs that agencies faced (for 0305 telecommunications other than radios, 0876 Google/GIS, and other Enterprise-related billings) into subobject 0876. Starting in FY 2020, DoIT will only be billing agencies for these exact amounts unless there is a separate established MOU outside of the Enterprise process to which both DoIT and an agency have mutually agreed.

The FY 2021 funding for 0876 in agency targets will match the FY 2020 legislative appropriation by fund in BARS. Agencies can realign this funding across their agency, but cannot change the total amounts by fund. DoIT will work with agencies during summer and fall of 2019 to update needed services, and DBM will work with DoIT to implement related changes during the budget closing process in December 2019.

Interagency Agreements (0885)

All interagency agreements of \$50,000 or more must be reported in the Contract/Grant SD module in BARS. 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.

DBM Billing for the BARS Budget System (0897)

Agencies supported by non-general funds will be billed for the operation and maintenance of the BARS budget system for the FY 2021 Allowance. These charges will be made for agencies using Comptroller Subobject 0897. Please be aware that agencies with non-general funds will be assessed an allocation and should estimate the effect this increase will have on available balances and federal fund sources.

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

Section 28 of the FY 2020 Budget Bill requires State agencies and public institutions of higher education to report to DBM by August 1, 2019 on any interagency agreements in place in FY 2019 between them **in which total expenditures exceeded \$100,000**. Section 28 also requires agencies and institutions to receive approval from the Secretary of DBM before entering into any new higher education agreements in FY 2020 **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>

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 using the comment fields in BARS. 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 using the comment field in BARS with a brief explanation. 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 various 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 2019. 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 explanation to the agency's OBA analyst, 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 2020	FY 2021
October 2019	January 1, 2020	One interest-only payment	Two full payments
December 2019 and/or March 2020	July 1, 2020	none	One interest-only payment plus one full payment
June 2020 and/or October 2020	January 1, 2021	none	One interest-only payment
After October 2020	July 1, 2021	none	none

Please note the estimated total equipment cost and expected time of leasing for any additional equipment leases using a brief explanation in the comment field in BARS.

- If there are (or will be) prepayments, deduct amounts for the FY 2019 and/or FY 2020 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 2021 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:

June 2019

Financial Agency		Fiscal Year 2020	Fiscal Year 2021
C80	Office of the Public Defender	\$296,456	\$363,844
D38	State Board of Elections	\$1,239,666	\$1,238,317
E20	State Treasurer's Office	\$95,589	\$95,485
K00	Department of Natural Resources	\$147,335	\$219,219
M00	Maryland Department of Health	\$729,982	\$581,259
Q00	Department of Public Safety and Correctional Services	\$854,041	\$912,728
R13	Morgan State University	\$354,578	\$177,144
R14	St. Mary's College of Maryland	\$70,215	\$62,604
R15	Maryland Public Television	\$778,583	\$635,250
U00	Department of the Environment	\$171,181	\$289,759
Total		\$4,737,626	\$4,575,609

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 - OptiPlex 3060 Small Form Factor XCTO

Processor - Intel Core™ i5-8500 (6 Cores/9MB/6T/up to 4.1GHz/65W), 8GB 1X8GB DDR4 2666MHz UDIMM Non-ECC, M.2 256GB SATA Class 20 Solid State Drive, 8x DVD+/-RW 9.5mm Optical Disk Drive, 100/1000 Ethernet, 4 Year ProSupport Plus, CFI – DoIT Image, Asset Tag, Asset Report, E Series 24” Monitor E2417H - **\$795**

Standard Laptop/Notebook – Latitude 5590 (will be retired October)

Processor – Intel® Core™ i5-8350U (Quad Core, 6M Cache, 1.7GHz,15W, vPro), 8GB 1x8GB DDR4 2400MHz Non-ECC, M.2 128 GB SATA Class 20 Solid State Drive, No Optical Drive, Integrated Wireless, 100/1000 Ethernet Adapter, 15” Screen (1920 x 1080 pixels), 4 Year ProSupport Plus, CFI – DoIT Image, Asset Tag, Asset Report, Absolute Resilience 4 yr, WD15 Dock **\$1,293**

Standard Laptop/Notebook – New Latitude 5500

Processor – Intel Core i5-8265U Processor (4 Core,6MB Cache,1.6GHz,15W), 8.0 GB, DDR4-2400 MHz SDRAM, 1x8 GB, M.2 128GB PCIe NVMe Class 35 Solid State Drive, No Optical Drive, Integrated Wireless, 100/1000 Ethernet, 15” Screen (1366 x 768 pixels)), 4 Year ProSupport Plus, CFI – DoIT Image, Asset Tag, Asset Report, Absolute Resilience 4 yr, WD15 Dock **\$1,293**

Dell UltraSharp U2419H 24" Monitor

1920X1080 @ 60Hz, 8 ms for NORMAL mode, 5 ms for FAST mode, DisplayPort (HDCP), DisplayPort output (MST), HDMI (HDCP), 2 x USB 3.0 downstream, 2 x USB 3.0 downstream with Battery Charging 1.2, USB 3.0 upstream, Audio line-out, (mini-jack), adjustable base, CFI Project Number: BMN225, 3 Years Advanced Exchange Service **\$229**

Dell E2417H 24" Monitor

1920 x 1080 at 60Hz, 8 ms (gray-to-gray), 1 x VGA / 1 x DisplayPort, CFI Project Number: BMN225, 3 Years Advanced Exchange Service **\$120**

Ink Jet Color Printer for Field Staff (with built-in battery) - Epson WorkForce WF-100 Wireless Mobile Printer

6.7 ISO ppm (B&W) and 3.8 ISO ppm (Color) fade and water resistant prints **\$249**

Network Laser Color Printer (Multi Function Device)

Xerox VersaLink C505/X Color Duplex LED Printer – Multifunction **\$1742**

Small Office Network Laser Printer (Multi Function Printer) Xerox WorkCentre 6515/DNI

30 ppm, 600 dpi/1200 dpi, Duplex/Tray Ethernet, 100/1000 Ethernet Adapter **\$282**

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 \$50,000 must be listed in the Contract/Grant Supporting Detail (SD) section of the BARS budget adjustment. **Agencies will be responsible for providing complete detail for each year using the Contract/Grant SD tab, including detailed descriptions that outline the purpose of the specific contract.**

✎ **New for the FY 2021 budget request, the threshold for reporting individual grants is \$50,000 instead of \$25,000.**

For each grant, provide an update to existing FY 2019 appropriation data for the FY 2019 Agency Actuals, and any FY 2021 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 by subprogram.

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 2021 budget proposal to assure that the lease data is still valid.** For further information, contact:

Kimberly White
DGS Division of Lease Management and Procurement
Room 601, 300 W. Preston Street
Baltimore, MD 21201
410-767-4516
kimberly.white1@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 funded with any portion of Special or Federal Funds that occupy space in buildings operated by DGS 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. See **Section B.11.2 – State-owned Property Lease Schedule for FY 2021 charges.**

Please contact your DBM budget analyst by August 2, 2019 if there are any projected changes to your square footage needs. DBM will make any needed adjustments in the FY 2021 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 2021 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 schedule of real estate leases is to be completed using the Real Estate Leases Supporting Detail (SD) module in BARS, which replaces the prior DA-24 form. This detail must be provided with the FY 2021 budget submission for each subprogram in which funding for rent is budgeted. All information must be entered separately for each lease, existing and proposed. Where leases are funded in various subprograms, make an entry for each funding component. *The information entered into BARS in the real property lease tab will populate the expenditure tab for subobjects 1301 and/or 1303.* Use the comment field in the expenditure tab to describe any pertinent information not captured on the schedule of real property leases in BARS. Consult with the assigned DBM budget analyst if you have questions or need assistance.

B.11.1 TOTAL DGS RENT CHARGES (SUBOBJECT 1303)

Agency Code	State-Owned	Lease Oversight	Reimburs. Lease Mgmt	Grand Total
B75		\$170		\$170
C00		\$12,682	\$1,994,415	\$2,007,097
C80	\$12,716	\$5,950	\$369,361	\$388,027
C81		\$6,141		\$6,141
C82		\$253		\$253
C90	\$1,123,726			\$1,123,726
C91	\$148,528			\$148,528
C94		\$255		\$255
C96		\$260		\$260
C98		\$3,909		\$3,909
D13	\$23,348			\$23,348
D15	\$33,310	\$170		\$33,480
D26	\$179,213			\$179,213
D27	\$79,366			\$79,366
D38		\$3,347		\$3,347
D40	\$2,543	\$170		\$2,713
D53		\$379		\$379
D55	\$29,020			\$29,020
D60	\$209,013	\$8,452		\$217,465
D70	\$90,999			\$90,999
D80	\$5,697	\$3,865		\$9,562
D99		\$3,022		\$3,022
E00	\$1,114,583	\$1,502	\$45,353	\$1,161,438
E50		\$3,261	\$430,649	\$433,910
E75		\$4,850		\$4,850
E80		\$170	\$19,476	\$19,646
F10	\$754,872			\$754,872
F50	\$343,751			\$343,751
G20	\$5,570	\$3,944		\$9,514
G50	\$151,504			\$151,504
H00	\$367,316			\$367,316
J00	\$2,585,988	\$14,914		\$2,600,902
K00	\$2,289,717	\$1,227		\$2,290,944
L00		\$200		\$200
M00	\$464,290	\$27,422		\$491,712
N00	\$7,679,555	\$81,632	\$66,762	\$7,827,949
P00	\$1,488,093	\$4,388		\$1,492,481
Q00	\$427,748	\$20,095	\$261,548	\$709,391
R00	\$2,354,598	\$8,384		\$2,362,982
R60		\$355		\$355
R95		\$4,853		\$4,853
S00		\$5,929		\$5,929
T00	\$22,737	\$373		\$23,110
U00	\$43,337	\$15,347		\$58,684
V00	\$16,455	\$8,908	\$144,858	\$170,221
W00	\$20,855	\$2,335		\$23,190
Grand Total	\$22,068,448	\$259,114	\$3,332,422	\$25,659,984

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%	\$9,770	\$2,946	\$12,716
C90	PSC	Legislative Liaison	Attman-Glazer Building	710	100%	\$13,873	\$4,184	\$18,057
		Main Office	William Donald Schaefer Building	43,474	100%	\$849,488	\$256,181	\$1,105,669
C91	OPC	Main Office	William Donald Schaefer Building	5,840	100%	\$114,114	\$34,414	\$148,528
D13	MEA	Legislative Liaison	Attman-Glazer Building	918	100%	\$17,938	\$5,410	\$23,348
D15	EXEC	Maryland State Ethics Commission	Attman-Glazer Building	3,742	35%	\$25,592	\$7,718	\$33,310
D26	AGING	Legislative Liaison	Attman-Glazer Building	294	100%	\$5,745	\$1,732	\$7,477
		Main Office	301 West Preston Street (SB 1)	14,367	47%	\$131,945	\$39,791	\$171,736
D27	MCCR	Main Office	William Donald Schaefer Building	14,860	21%	\$60,977	\$18,389	\$79,366
D40	MDP	Legislative Liaison	Attman-Glazer Building	100	100%	\$1,954	\$589	\$2,543
D55	DVA	Main Office	Fred L. Wineland Building	1,934	59%	\$22,296	\$6,724	\$29,020
D60	MSA	Main Office	State Archives Building	68,485	12%	\$160,585	\$48,428	\$209,013
D70	MAIF	Legal Staff	William Donald Schaefer Building	3,578	100%	\$69,915	\$21,084	\$90,999
D80	MIA	Legislative Liaison	Attman-Glazer Building	224	100%	\$4,377	\$1,320	\$5,697
E00	COMP	Admissions Tax	301 West Preston Street (SB 1)	1,255	100%	\$24,523	\$7,395	\$31,918
		Alcohol and Tobacco	Treasury Building	2,555	10%	\$4,993	\$1,506	\$6,499
		Data Processing	Treasury Building	25,832	100%	\$504,761	\$152,221	\$656,982
		Data Processing	301 West Preston Street (SB 1)	756	100%	\$14,772	\$4,455	\$19,227
		Major IT	Attman-Glazer Building	9,090	40%	\$71,048	\$21,426	\$92,474
		Motor Fuel Tax Division	Jessup State Complex	11,790	100%	\$230,378	\$69,475	\$299,853
		Unclaimed Property	301 West Preston Street (SB 1)	300	100%	\$5,862	\$1,768	\$7,630
F10	DBM	Central Collection	300 West Preston Street (SB 2)	21,860	100%	\$427,147	\$128,815	\$555,962
		Health & Employee Benefits	301 West Preston Street (SB 1)	7,821	100%	\$152,823	\$46,087	\$198,910

FY 2021 Operating Budget Submission Requirements

F50	DoIT	Equipment Room	William Donald Schaefer Building	336	100%	\$6,565	\$1,980	\$8,545
		Main Service Office	301 West Preston Street (SB 1)	9,018	100%	\$176,213	\$53,141	\$229,354
		TTY Service Office	301 West Preston Street (SB 1)	4,162	100%	\$81,326	\$24,526	\$105,852
G20	SRA	Legislative Liaison	Attman-Glazer Building	219	100%	\$4,279	\$1,291	\$5,570
G50	MSRP	Main Office	William Donald Schaefer Building	5,957	100%	\$116,401	\$35,103	\$151,504
H00	DGS	Business Enterprise	301 West Preston Street (SB 1)	524	100%	\$10,239	\$3,088	\$13,327
		Energy Projects and Services	301 West Preston Street (SB 1)	1,319	100%	\$25,773	\$7,773	\$33,546
		Inventory Standards and Support Services	301 West Preston Street (SB 1)	3,831	100%	\$74,858	\$22,575	\$97,433
		Mailroom and Courier Service	301 West Preston Street (SB 1)	1,062	100%	\$20,752	\$6,258	\$27,010
		Records Management	Jessup State Complex	39,200	100%	\$196,000		\$196,000
J00	MDOT	Legislative Liaison	Shaw House	550	100%	\$10,747	\$3,241	\$13,988
		Main Office	William Donald Schaefer Building	101,129	100%	\$1,976,074	\$595,926	\$2,572,000
K00	DNR	Boating	Tawes Building	3,317	100%	\$64,815	\$19,546	\$84,361
		Chesapeake and Coastal Service	Tawes Building	19,984	74%	\$288,963	\$87,143	\$376,106
		Engineering and Construction	Tawes Building	7,680	89%	\$133,561	\$40,278	\$173,839
		Fisheries Service	Tawes Building	12,076	75%	\$176,975	\$53,370	\$230,345
		Forestry Service	Tawes Building	4,293	59%	\$49,493	\$14,926	\$64,419
		Land Acquisition and Planning	Tawes Building	9,528	83%	\$154,528	\$46,601	\$201,129
		Leonardtown	Leonardtown MSC	816	100%	\$15,945		\$15,945
		Licensing	Centreville MSC	1,725	9%	\$3,034		\$3,034
		Natural Resources Police	Tawes Building	9,228	34%	\$61,308	\$18,489	\$79,797
		Office of the Secretary	Tawes Building	32,656	61%	\$389,243	\$117,384	\$506,627
		Resource Assessment	Tawes Building	13,520	68%	\$179,644	\$54,175	\$233,819
		State Forest and Park Service	Tawes Building	6,816	100%	\$133,186	\$40,165	\$173,351
		Chesapeake and Coastal Service	Salisbury MSC	2,613	16%	\$8,169		\$8,169
		Wildlife and Heritage	Tawes Building	6,131	89%	\$106,622	\$32,154	\$138,776

FY 2021 Operating Budget Submission Requirements

M00	MDH	Behavioral Health Administration	201 West Preston Street (SB 4)	7,896		\$40,044		\$40,044
		Behavioral Health Administration	201 West Preston Street (SB 4)	8,439		\$42,798		\$42,798
		Developmental Disabilities Administration	201 West Preston Street (SB 4)	6,524		\$33,086		\$33,086
		Health Resources Commission	Attman-Glazer Building	720	100%	\$14,069	\$4,243	\$18,312
		Legislative Liaison	Attman-Glazer Building	749	100%	\$14,636	\$4,414	\$19,050
		Prevention and Health Promotion Administration	Shillman Building	866	100%	\$16,922		\$16,922
		Prevention and Health Promotion Administration	Shillman Building	31,854		\$143,543		\$143,543
		Public Health Commission	201 West Preston Street (SB 4)	29,683		\$150,535		\$150,535
N00	DHS	Headquarters - Capital	Saratoga State Complex			\$100,000		\$100,000
		Headquarters - Operating	Saratoga State Complex			\$2,925,334	\$2,205,257	\$5,130,591
		IMA	Salisbury MSC	510	63%	\$6,228		\$6,228
		Legislative Liaison	Attman-Glazer Building	791	100%	\$15,456	\$4,661	\$20,117
		Social Services	Prince Frederick MSC	22,774	61%	\$271,454		\$271,454
		Social Services	Leonardtown MSC	26,135	50%	\$254,319		\$254,319
		Social Services	Bel Air MSC	20,287	63%	\$247,757		\$247,757
		Social Services	Salisbury MSC	27,237	63%	\$332,634		\$332,634
		Social Services	Elkton MSC	39,546	63%	\$482,959		\$482,959
		Social Services	Denton MSC	8,540	63%	\$104,295		\$104,295
		Social Services	Glen Burnie MSC	33,821	63%	\$413,042		\$413,042
		Social Services	Hilton Heights Community Center	22,900		\$316,159		\$316,159
P00	LABOR	Headquarters	Shilman Building	54,213	92%	\$974,583	\$293,906	\$1,268,489
		Labor, Licensing, and Regulation	Bel Air MSC	8,796	100%	\$171,875		\$171,875
		Labor, Licensing, and Regulation	Glen Burnie MSC	1,430	100%	\$27,942		\$27,942
		Legislative Liaison	Attman-Glazer Building	778	100%	\$15,202	\$4,585	\$19,787

FY 2021 Operating Budget Submission Requirements

Q00	DPSCS	Legislative Liaison	Attman-Glazer Building	658	100%	\$12,857	\$3,877	\$16,734
		MCE MD State Use Ind.	Jessup State Complex	10,229	100%	\$199,876		\$199,876
		MCE MD State Use Ind.- Warehouse	Jessup State Complex	40,000	100%	\$200,000		\$200,000
		Parole and Probation	MSC 6	3,000	19%	\$11,138		\$11,138
R00	MSDE	Headquarters	Civic Plaza			\$2,298,940		\$2,298,940
		Legislative Liaison	Treasury Building	587	100%	\$11,470	\$3,459	\$14,929
		Rehabilitation Services	Leonardtwn MSC	405	100%	\$7,914		\$7,914
		Vocational Rehab	Bel Air MSC	2,153	78%	\$32,815		\$32,815
T00	COMM	Legislative Liaison	Attman-Glazer Building	894	100%	\$17,469	\$5,268	\$22,737
U00	MDE	Legislative Liaison	Treasury Building	737	100%	\$14,401	\$4,343	\$18,744
		Water Management Administration	Salisbury MSC	2,170	58%	\$24,593		\$24,593
V00	DJS	Legislative Liaison	Attman-Glazer Building	647	100%	\$12,642	\$3,813	\$16,455
W00	DSP	Legislative Liaison	Attman-Glazer Building	820	100%	\$16,023	\$4,832	\$20,855
Total								\$22,068,448

B.11.3 DGS LEASE OVERSIGHT CHARGES

Agency Code	Abbrev.	Number of Leases	Sq. Ft.	Total Oversight Charge
B75	DLS	1	400	\$170
C00	JUDA	1	29,618	\$1,629
	JUDC	10	200,956	\$11,053
C80	OPD	20	108,188	\$5,950
C81	OAG	2	111,662	\$6,141
C82	OSP	1	4,600	\$253
C94	SIF	1	4,644	\$255
C96	UEF	1	4,725	\$260
C98	WCC	6	71,078	\$3,909
D15	EXEC	1	2,133	\$170
D38	SBE	2	60,854	\$3,347
D40	MDP	1	1,165	\$170
D53	MIEMSS	4	6,884	\$379
D60	MSA	2	153,680	\$8,452
D80	MIA	2	70,271	\$3,865
D99	OAH	3	54,937	\$3,022
E00	COMP	10	27,318	\$1,502
E50	SDAT	10	59,294	\$3,261
E75	MSLA	1	88,182	\$4,850
E80	PTAAB	3	2,529	\$170
G20	SRA	1	71,713	\$3,944
J00B	SHA	1	31,495	\$1,732
J00E	MVA	10	100,022	\$5,501
J00H	MTA	5	94,215	\$5,182
J00I	MAA	1	45,439	\$2,499
K00	DNR	5	22,302	\$1,227
L00	MDA	2	3,630	\$200
M00	MDH	14	498,584	\$27,422
N00	DHS	48	1,484,221	\$81,632
P00	LABOR	9	79,775	\$4,388
Q00	DPSCS	30	365,370	\$20,095
R00	MSDE	1	53,666	\$2,952
		19	59,338	\$3,264
		14	39,413	\$2,168
R60	MPCT	1	6,448	\$355
R95	BCCC	5	88,234	\$4,853
S00	DHCD	3	107,795	\$5,929
T00	COMM	1	6,773	\$373
U00	MDE	4	279,040	\$15,347
V00	DJS	20	161,970	\$8,908
W00	DSP	6	42,452	\$2,335
Grand Total				\$259,114

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	\$84,096	\$922	\$1,994,415
C80	OPD	Prince George's County Office Building	13,560	\$353,616	\$15,574	\$171	\$369,361
E00	COMP	Prince George's County Office Building	1,665	\$43,420	\$1,912	\$21	\$45,353
E50	SDAT	Prince George's County Office Building	15,810	\$412,291	\$18,159	\$199	\$430,649
E80	PTAAB	Prince George's County Office Building	715	\$18,646	\$821	\$9	\$19,476
N00	DHS	Prince George's County Office Building	2,451	\$63,916	\$2,815	\$31	\$66,762
Q00	DPSCS	Prince George's County Office Building	9,602	\$250,399	\$11,028	\$121	\$261,548
V00	DJS	Prince George's County Office Building	5,318	\$138,683	\$6,108	\$67	\$144,858
Grand Total				\$3,190,368	\$140,513	\$1,541	\$3,332,422

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

Agency Code	Agency Name	FY 21 1302	Agency Code	Agency Name	FY 21 1302
B75	General Assembly/Legislative Services	60,065	E00	Comptroller of the Treasury	
C00	Judiciary	319,386	A01	Office of the Comptroller	100,890
C80	Office of the Public Defender	78,018	E20	State Treasurer	
C81	Office of the Attorney General	25,901	B01	Treasury Management	4,206
C82	Office of the State Prosecutor	2,999	B02	Insurance Management	2,739
C85	Maryland Tax Court	1,876	E50	Dept of Assessments & Taxation	45,319
C90	Public Service Commission	17,469	E75	State Lottery & Gaming Control Agency	34,455
C91	Office of the People's Counsel	2,668	E80	Property Tax Assessment Appeals Board	1,876
C94	Subsequent Injury Fund	1,524	E90	Register of Wills	
C96	Uninsured Employers' Fund	2,236	B01	Allegany	1,566
C98	Workers' Compensation Commission	10,015	B02	Anne Arundel	2,962
D05	Board of Public Works	1,948	B03	Baltimore County	4,093
D10	Executive Dept-Governor	7,377	B04	Calvert	3,694
D11	Office of Deaf and Hard of Hearing	1,516	B05	Caroline	1,566
D12	Department of Disabilities	3,315	B06	Carroll	1,366
D13	Maryland Energy Administration	3,315	B07	Cecil	1,632
D15	Boards Commissions & Offices	14,347	B08	Charles	1,566
D16	Secretary of State	3,116	B09	Dorchester	1,566
D17	Historic St. Mary's City Commission	13,995	B10	Frederick	1,300
D26	Md Dept of Aging	4,107	B11	Garrett	1,632
D27	Commission on Civil Rights	3,531	B12	Harford	1,300
D28	Md Stadium Authority	325,061	B13	Howard	1,632
D30	Md Food Center Authority	21,150	B14	Kent	1,765
D38	State Board of Elections	26,664	B15	Montgomery	1,300
D40	Department of Planning	17,275	B16	Prince Georges	3,760
D50	Military Department	105,773	B17	Queen Annes	3,228
D53	MD Inst for Emergency Medical Services	16,535	B18	St Mary's	1,433
D55	Department of Veterans Affairs	31,908	B19	Somerset	1,300
D60	State Archives	17,296	B20	Talbot	1,499
D70	Maryland Automobile Insurance Fund	19,478	B21	Washington	1,566
D78	MD Health Benefit Exchange	6,829	B22	Wicomico	1,499
D80	Maryland Insurance Administration	20,729	B23	Worcester	1,433
D90	Canal Place Preservation & Dev. Auth.	2,767	B24	Baltimore City	1,366
D99	Office of Administrative Hearings	10,590			

FY 2021 Operating Budget Submission Requirements

Agency Code	Agency Name	FY 21 1302	Agency Code	Agency Name	FY 21 1302
F10	Dept of Budget & Management		L00	Department of Agriculture	
A01	Office of the Secretary	13,163	A11	Office of the Secretary	60,698
A02	Office of Personnel Services & Benefit	10,164	A12	Office of Marketing	8,995
A05	Office of Budget Analysis	2,043	A14	Office of Plant Indust. & Pest Mgmt	9,365
A06	Office of Capital Budgeting	820	A15	Office of Resource Conservation	10,632
F50	Department of Information Technology	95,329	M00	Maryland Department of Health	
G20	MD State Retirement & Pension Systems	15,806	A01	Office of the Secretary	211,059
G50	Teachers & Employees Supp. Retirement	2,236	B01	Regulatory Services	36,431
G99	Injured Workers Insurance Fund	15,182	F01	Dep Sec for Public Health Serv	6,948
H00	Department of General Services		F02	Office of Popul. Health Improvement	223,382
A01	Office of the Secretary	176,322	F03	Prevent & Health Promotion Admin	31,675
B01	Office of Facilities Security	13,213	F05	Office of The Chief Medical Examiner	19,439
C01	Office of Facilities Ops & Maint	583,166	F06	Office of Preparedness & Response	3,171
D01	Office of Procurement & Logistics	4,029	I03	Western Maryland Center	49,872
E01	Office of Real Estate	1,927	I04	Deer's Head Center	43,730
G01	Office of Facilities Planning	7,146	J02	Laboratories Administration	39,512
J00	Department of Transportation		K01	Deputy Sec. for Behavioral Health	2,307
A01	Secretary's Office	55,118	L01	Behavioral Health Administration	16,903
B01	State Highway Administration	1,454,935	L04	Thomas Finan Hospital Ctr	20,445
D00	Maryland Port Administration	450,624	L05	Reg Inst for Children & Adoles-Balto	19,684
E00	Motor Vehicle Administration	235,439	L07	Eastern Shore Hospital Ctr	23,096
H01	Md Transit Administration	972,468	L08	Springfield Hospital Ctr	94,361
I00	Maryland Aviation Administration	672,905	L09	Spring Grove Hospital Ctr	85,692
J00	MD Transportation Authority	379,530	L10	Clifton T Perkins Hospital Ctr	64,974
K00	Department of Natural Resources		L11	John L. Gildner Reg Inst. for Child	14,799
A01	Office of the Secretary	279,562	L15	Behavioral Health Admin Fac. Maint	1,632
A02	Forest Service	8,853	M01	Dev Disabilities Admin	13,113
A03	Wildlife & Heritage Service	10,170	M05	Holly Center	20,917
A04	Maryland Park Service	75,362	M06	DDA- Court Involved Delivery System	8,052
A05	Land Acquisition & Planning	3,315	M07	Potomac Center	20,055
A06	Licensing and Registration Service	3,575	M15	Dev Disabilities Admin Facility Maint	14,529
A07	Natural Resources Police	58,239	Q01	Medical Care Programs Admin	46,380
A09	Engineering & Construction	6,889	R01	Health Regulatory Commission	8,862
A10	Critical Area Commission	2,424			
A12	Resource Assessment Service	9,478			
A13	Maryland Environmental Trust	1,776			
A14	Chesapeake and Coastal Service	6,121			
A17	Fishing and Boating Services	27,926			

FY 2021 Operating Budget Submission Requirements

Agency Code	Agency Name	FY 21 1302	Agency Code	Agency Name	FY 21 1302
N00	Department of Human Services		A07	Interagency Comm for Public Schl Const.	2,883
A01	Office of the Secretary	196,457	A11	MD State Library Agency	3,565
B00	Social Services Admin	9,528	R13	Morgan State Univ	505,475
E01	Operations Office	14,489	R14	St Mary's College of MD	221,473
F00	Office of Tech. for Human Services	11,041	R15	Md Public Broadcasting Comm	21,553
G00	Local Dept. Operations (Soc. Serv)	410,787	R30	University System of Maryland	
H00	Child Support Enforcement Admin	9,215	R31	UoM, Baltimore Campus	1,189,781
I00	Family Investment Administration	19,857	R32	UoM, College Park Campus	3,544,631
P00	Department of Labor		R23	Bowie State University	226,064
A01	Office of the Secretary	9,061	R24	Towson University	872,981
B01	Division of Administration	46,882	R35	UoM, Eastern Shore	243,095
C01	Division of Financial Reg	6,188	R26	Frostburg State University	161,000
D01	Div of Labor & Industry	14,066	R27	Coppin State University	195,898
E01	Div of Racing	604	R28	University of Baltimore	169,408
F01	Office of Occup & Prof Lic	5,012	R29	Salisbury University	357,937
G01	Div of Workforce Development	29,469	R40	UoM, University College	162,492
H01	Office of Unemployment Insurance	31,753	R41	UoM, Baltimore County	951,979
Q00	Dept. of Public Safety and Corr. Serv		R44	UoM, Ctr for Envir Science	103,512
A01	Office of the Secretary	469,214	R46	Univ System of Md, Hdqtr	85,749
A01	Sheriff's Office	385,385	R60	College Savings Plan	3,224
A02	Deputy Secretary for Operations	39,676	R62	Md Higher Education Commission	5,653
A03	Maryland Correctional Enterprises	21,733	R95	Baltimore City Community College	140,894
B01	Division of Correction Headquarters	17,448	R99	Md School for Deaf	91,002
C01	Md Parole Commission	6,504	S00	Dept of Housing & Comm Dev	
C02	Division of Parole & Probation	10,605	A20	Office of the Secretary	10,676
D00	Patuxent Institution	71,832	A22	Division of Credit Assurance	4,410
E00	Inmate Grievance Office	1,804	A24	Division of Neighborhood Revit.	3,475
G00	Police & Corr Training Commissions	26,961	A25	Division of Development Finance	11,102
N00	Maryland Comm on Corr. Standards	1,588	A26	Division of Information Technology	2,473
R02	Corrections - West	431,303	A27	Division of Finance and Admin	4,767
R03	Div of Parole and Probation - West	18,407	S50	African American History Museum	11,975
S02	Corrections - East	443,482	T00	Dept of Business & Economic Dev	
S03	Div of Parole and Probation - East	25,620	A00	Office of Secretary	11,249
T03	Div of Parole and Probation - Central	34,235	F00	Div of Business & Enterprise Dev	5,547
T04	Detention - Pretrial	278,544	G00	Div of Tourism, Film and The Arts	4,622
R00	State Dept of Education				
A01	Headquarters	153,665			
A05	Maryland Longitud. Data System Ctr	863			

Agency Code	Agency Name	FY 21 1302
U00	Department of the Environment	
A01	Office of the Secretary	28,504
A02	Operational Services Admin	3,438
A04	Water Management Admin	24,485
A05	Science Services Admin	1,909
A06	Land Management Administration	17,633
A07	Air And Radiation Mgmt Admin.	13,887
A10	Coordinating Offices	8,369
U10	Maryland Environmental Service	149,492
V00	Department of Juvenile Services	
D01	Office of the Secretary	4,388
D02	Departmental Support	88,901
E01	Residential & Community Operations	4,748
G01	Region 1- Baltimore City	46,867
H01	Region 2 - Central Region	22,905
I01	Region 3 - Western Region	35,540
J01	Region 4 - Eastern Region	14,137
K01	Region 5 - Southern Region	13,765
L01	Region 6 - Metro Region	35,991
W00	Department of State Police	
A01	Maryland State Police	800,153
A02	Fire Prevent. Comm and Fire Marshal	7,049

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 Exteriors (1441) |
| ▪ Building Interiors (1442) | ▪ Water (1443) |
| ▪ Heating (1444) | ▪ Power Lines (1445) |
| ▪ Security Alarm Systems (1446) | ▪ Road Repair Services (1447) |
| ▪ Ground Maintenance (1448) | ▪ Sheds, Gas & Oil Storage Tanks (1449) |
| ▪ Easement Acquisitions (1481) | ▪ 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 with DGS funding should not be included in an agency's budget request submission. Additionally, the budget submission should exclude any funding for general-funded capital projects.

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 should be made aware of any submissions. DGS will send packets out to agencies for project justifications in November, at which time agencies are required to review all of their previously submitted projects.

If you have any questions, please contact:

Courtney League
Chief, Facilities Engineering
Department of General Services
301 W. Preston Street, Room 1405
Baltimore, MD 21201
410-767-5516
Courtney.League@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 2021 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 2021 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 2021. 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 2021 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 2021 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 Veronica Moulis (Veronica.moulis1@maryland.gov) 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 2020 appropriation
0153	Health Insurance-Special Subsidies	Zero growth rate
0154	Retirees Health Insurance Premiums	Same as FY 2020 appropriation
0155	Sick Leave Incentive Program	Do Not Budget in FY 2021
0156	VSP Payments (FY 2011 only)	Do Not Budget in FY 2021
0157	Other Post Employment Benefits	Do Not Budget in FY 2021
0160	Early Retirement Surcharge	Do Not Budget in FY 2021
0161	Employees' Retirement System (A62 not used)	20.28% of Regular Earnings 0101 (employees in the Employee's Retirement System)
0162	Employees' Pension System	Do Not Budget in FY 2021
0163	Teachers' Retirement System (A64 not used)	16.34% of Regular Earnings 0101 (employees in the Teacher's Retirement System)
0164	Teachers' Pension System	Do Not Budget in FY 2021
0165	State Police Retirement System	80.58% of Regular Earnings 0101 (employees in the State Police Retirement System)
0166	Judges' Pension System	44.44% 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	42.91% 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 2021
0174	Unemployment Compensation	28¢ / \$100 of payroll
0175	Workers' Compensation	Same as FY 2020 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 2021
0193	Health Savings	Do Not Budget in FY 2021
0194	Section 40 Retirement Benefits	Do Not Budget in FY 2021
0195	Section 40 COLA	Do Not Budget in FY 2021
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 2021 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 2020 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 2020 appropriation
0306	Cell Phone Expenditures	
0322	Capital Lease(s) (Telecommunications)	Same as FY 2020 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	58.0¢ 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	-2.8% compared to FY 2019 actual expenditures
0607	Fuel - Wood	
0608	Fuel - Steam	
0619	Fuel - Miscellaneous	
0620	Utilities - Electricity	3.8% over FY 2019 actual expenditures
0621	Utilities - Water/Sewage	
0622	Utilities - Combined Utility Purchases	
0695	Corporate Purchasing Card	
0697	MES Charges	Same as FY 2020 appropriation
0698	Loan Repayment- Energy Conservation	Amount listed in schedule in B.6
0699	Utilities - Miscellaneous	

B.14 - FY 2021 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 2020 appropriation
0832	Education & Training Reimbursement - Job Related	
0834	Sign Language Interpreter Services	
0833	eMaryland Marketplace	Same as FY 2020 appropriation
0835	Administrative Allocations	
0836	Human Services - Other Fee-for-Service	
0838	Other Human Services	
0839	Human Resources Shared Services Allocation	Same as FY 2020 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 2020 appropriation
0875	Retirement - administrative fee	Same as FY 2020 appropriation
0876	DoIT services allocation	Same as FY 2020 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 2020 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/Microfiche	
0891	Data Processing-Freight	
0892	Data Processing-Academic/Research	
0893	Data Processing-Administrative	
0894	Statewide Personnel System Allocation	Same as FY 2020 appropriation
0895	Corporate Purchasing Card	
0897	Enterprise Budgeting System Allocation	Same as FY 2020 appropriation
0898	Data Processing-Other Contractual Services-DP	
0899	Other Contractual Services Non-DP	

Object .09 Supplies and Materials

0901 Agriculture

B.14 - FY 2021 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>
0902	Office Supplies	
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

B.14 - FY 2021 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>
1035	Data Processing Equipment-Imaging Systems	
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	

B.14 - FY 2021 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>
1209	Employees' Retirement System Grants	
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	